

FY 2016-17 WORKING BUDGET

September 2016

JEFFERSON COUNTY PUBLIC SCHOOLS
LOUISVILLE, KENTUCKY
WORKING BUDGET – FY 2016-17

TABLE OF CONTENTS

BUDGET STATUS	p. 1 - 2
CHANGES FROM THE TENTATIVE	p. 3 - 4
THE BUDGET AS A TOOL FOR ADEQUACY, EQUALITY, AND EQUITY	p. 4 - 5
THE BUDGET AS IT CORRELATES TO THE STRATEGIC PLAN	p. 6 - 7
REVENUE BUDGET – ALL FUNDS SOURCES	p. 8 - 10
REVENUE BUDGET – GENERAL FUND ONLY	p. 11
REVENUE BUDGET – GENERAL FUND TREND (Receipts only)	p. 12
STATE SEEK PER- PUPIL TREND – JCPS vs. COMMONWEALTH	p. 14
JCPS STATE SEEK AS PERCENT OF STATE AVERAGE	p. 15
STATE SEEK REVENUE TREND AS PERCENT OF GENERAL FUND RECEIPTS	p. 16
GENERAL FUND REVENUE TRENDS	p. 13
REVENUE TREND – ALL FUND SOURCE	p. 17-19
REVENUE BY FUND SOURCE (Receipts only – excludes fund balance)	p. 20
GRANT REVENUE BY FUND SOURCE IN 5 PERIODS	p. 21
STATE GRANT REVENUE TREND	p. 22
STATE GRANT TABLE	p. 23
STATUS OF ON-GOING DISTRICT RESCUES OR SUPPLEMENTS OF GRANT PROGRAMS	p. 24
GRANT LIST FOR FY 2016-17 WORKING BUDGET	p. 25
GENERAL FUND EXPENSE BREAKDOWN BY DIVISION	p. 26
GENERAL FUND EXPENSE RECONCILED TO MUNIS	p. 27
GENERAL FUND ALLOCATIONS TO SCHOOL COUNCILS	p. 28 - 29
GENERAL FUND ADD-ON ALLOCATIONS	p. 30 – 33
GENERAL FUND EARLY CHILDHOOD	p. 34

TABLE OF CONTENTS (continued)

GENERAL FUND SPECIAL EDUCATION SCHOOLS	p. 35
GENERAL FUND SPECIAL SCHOOLS and STATE AGENCY SITES	p. 36
GENERAL FUND CENTRAL OFFICE	p. 37 - 39
GENERAL FUND OVERHEAD	p. 40 -41
GENERAL FUND EXPENSE TREND BY DIVISION	p. 42
GENERAL FUND FIVE-YEAR PROJECTION	p. 43
GENERAL FUND REVENUE TO EXPENSE COMPARISON	p. 44
GENERAL FUND BALANCE USAGE PROJECTION	p. 45
GENERAL FUND BALANCE BY CATEGORY	p. 46
CONCLUSION	p. 47 - 48

BUDGET STATUS –

- **REVENUE** - For a second year in row, increased tax assessments provided an opportunity to provide budget flexibility and program opportunities over the Tentative Budget submitted in May. Occupational tax receipts continue to be robust with a 5.4% average annual increase over the six years since the Great Recession. The projected fund balance usage of \$3.1 million at the end of FY 2016-17 is not a concern due to fund balance of approximately \$135 million. The projected fund balance usage will be presented later in the five-year projection section of this document. Additionally, the long-term forecast represented in the five-year projection provides some opportunities to the District and to the Board of Education. The topic of budgetary flexibility will be covered in the CONCLUSION portion of this document.
- **SUSTAINABILITY OF PREVIOUS INITIATIVES AND PROGRAMS** - All major initiatives funded from FY 2012-13 through FY 2015-16 are sustained in FY 2016-17.
- **ADEQUACY OF SCHOOL ALLOCATIONS** - The budget provides adequate staffing allocations for 157 school and learning centers sites according to the standardized staffing levels of JCPS, and the established budgets for Special Schools, Special Education (aka Exceptional Child Education) schools, and State Agency sites.
- **KINDERGARTEN** – JCPS offers Full-day kindergarten; the state funding only provides for half-day kindergarten classes.
- **SUPPORTING HIGH SCHOOL SCHEDULES** – There are additional teachers to provide for trimester, as well as supporting several other scheduling approaches approved by school councils. The allocation provides more instructional opportunities for high school students.
- **REDUCED CLASS-SIZE AT SOME SCHOOLS** - Continued support of the Elementary Redesign, including the 20-to-1 class size for all grade levels, at three (3) elementary sites. Sufficient staff to support class-size reduction for the first through fifth grades at the eight (8) participating elementary sites. Four middle schools (Western, Olmsted North, Olmsted South, Frost, and Stuart) now have adequate teaching staff for reduced class-size.
- **EARLY CHILDHOOD** – General Fund and Title I resources are used to support this major priority. The annual commitment for Title I funding is \$10.3 million is an intentional prioritization of funding that remains embedded in the budget. Expansion of Early Childhood has been completed, including eight new units at Norton Commons, and converting five existing half day classrooms to full day classrooms. \$4.5 million waiver of transportation bills in FY 2016-17.
- **MAGNETS** - Continued support of elementary magnets at a cost of \$1.8 million, including two Montessori sites and the performing arts magnet at one school. (Kennedy Montessori, Coleridge-Taylor Montessori, Lincoln Elementary Performing Arts).
- **FOREIGN LANGUAGE** - program at 27 elementary sites totaling \$1.1 million.
- **COLLEGE and CAREER PREPARATION** - General Fund supplements the state Voc-Tech grant in the amount of \$4.0 million.
- **TEXTBOOK** - allocation from General Fund will exceed \$2.8 million for high schools, including textbook carryover from FY 2015-16. After a five-year absence, the state grant textbook funding for elementary and middle schools was restored in FY 2014-15.
- **Other notable new allocations initiated in the last two years and sustained in the new-year budget or new in 2016-17 are as follows:**
 - Increase Bus Replacement by \$2 million (\$4 million to \$6 million)
 - Increase Annual Facilities Improvement Fund by \$2 million (\$4 million to \$6 million)

- NEW! Middle School Redesign for Stuart and Frost - \$1.7 million
- English as a Second Language (ESL) Program - School-based program expansion in 2016-17 - \$1.2 million expansion in 2016-17 after a \$1.0 million increase in the prior year (plus \$258,000 in start-up costs) – total school-based program exceeds \$14.7 million, including ESL Newcomer Center, and has a 11% CAGR over 9 years. Total ESL program is \$16.4 million, compared to SEEK revenue for this program of \$2.8 million from the state.
- NEW! Bellarmine Literacy Project - \$2.0 million
- NEW! Restorative Justice Program - \$2.0 million
- Increase in preferred sub teachers - \$1.4 million
- NEW! Priority School Extended Learning Program - \$1.2 million
- KETs matching - \$1.7 million (now a recurrent commitment).
- NEW! Critical New Teacher Reserve - \$750,000
- NEW! Funding rescue of nurses - \$509,000
- Increase Bus Repair Parts - \$500,000
- NEW! Rescue of Title II Positions - \$400,000
- NEW! Highland M.S. Textbooks etc. - \$362,000
- Increase Mental Health Counselors by 5.5 positions - \$324,346.
- Increase Contractual Nursing Services - \$290,000
- Three Leads for Restorative Practices - \$238,000
- Three Leads for Positive Behavior and Intervention Systems (PBIS) - \$238,000
- CARDS program - \$200,000 (previously grant funded)
- Tuition Reimbursement - \$50,000
- Driver Hiring Bonus - \$50,000
- Many other approvals and increases already highlighted to the Board in Tentative and Working Budget work sessions.

CHANGES FROM TENTATIVE BUDGET

GENERAL FUND

- **REVENUE** - Revenue has been revised based on new higher tax assessments. The following factors determined the final calculation on property tax revenue: tax assessments for property in Jefferson County; the tax rate approved by the Board of Education in August which kept the rate the same as FY 2014-15; and the collection rate of taxes in the previous year. The higher tax assessments decreased projected SEEK, an embedded characteristic of the SEEK formula. Total revenue forecast is up slightly from the Tentative Budget primarily due to increases in property revenue due to higher assessments. The revenue on the MUNIS report is lower than actual projected because federal revenue in General Fund must balance to new-year grants even though old year grants will still provide revenue income.
- **CARRYOVER** - For the first time, we have manually eliminated carryover in this budget presentation. Carryover has been eliminated in order to offer a budget report that provides a consistent examination between years (i.e. apples-to-apples). Carryover was provided in August in the following categories: school flex codes (\$6.7 million), high school textbooks (\$1.1 million), Annual Facilities Improvement Fund (\$1.2 million), and bus purchases (\$201,000).
- **CARRY FORWARD** - For the first time, we have manually eliminated carry forward in this budget document. Carry forward has been eliminated in order to offer a budget report that provides a consistent examination and equitable comparison between years (i.e. apples-to-apples). However, carryover has been posted (\$6.5 million). This is the required budget pushed forward from the prior year due to purchase orders that have not yet been paid
- **SALARIES AND FRINGES** have been updated based on actual salaries of individuals attached to positions based on projected compensation levels.

GRANTS and AWARDS

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

CONSTRUCTION FUND

- At the time of the Tentative Budget, the capital projects had not yet been identified. There is \$52.3 million in projects that have been budgeted and the current funding source will be bond revenue.

ENTERPRISE FUND

- For FY 2016-17, the Challenger Learning Center will be managed by the Kentucky Science Center for the second year. The Kentucky Science Center has taken over the operational component, and will coordinate needs with our instructional staff. We have also added a

new enterprise for the Aquatics programs at the Academy at Shawnee and Central H.S. This new enterprise was required due to the need to hire support staff as employees (i.e. life guards and swim instructors) since they were supporting students more than 20 hours per week, and because it is a fee-based programs (IRS rules).

NEW FUND – STUDENT ACTIVITY FUND

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

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

The budget assures all three things simultaneously.

ADEQUACY – Finance has the responsibility of insuring that the resources of the district are aligned to meet the needs of all children, as those needs are validated by the Superintendent and the Board of Education. Our goal is to strive for the best utilization of available funds towards an optimal academic achievement level for each student. We use carryover as a barometer of adequacy because if a school has end of year surplus that is an indication the schools overall are not under-funded. If there is an apparent unmet need at the school level, then the first step is for that need to be acknowledged. In order to insure needs are identified and acknowledged, there is an approved formalized process. Specifically, the Board approves a Comprehensive Educational Financial Planning and Management Calendar in August of each year preceding the fiscal year to be budgeted. On August 23rd, 2016, the Board approved a calendar for FY 2017-18 that includes a formalized process for unmet needs to be acknowledged and subsequently funded. Since we cannot fund all things, we must fund the right things. Fortunately, there are steps within the calendar that insure that even embedded components be reviewed and assessed. There must be a constant reviewing of embedded budget components in order to insure continuous District improvement.

EQUALITY – This principle is needed to insure that the resources follow and are connected to each child. It provides a base support of resources that each student requires, and many of these allocations are directly linked to state statute. Each student deserves a base foundation of support since every student deserves the dignity of hope for a brighter tomorrow that can only be made possible through quality education. The Board insured a base foundation of common resources to all students when they approved the Jefferson County Board of Education School Allocation Standards for Usage in FY 2016-17 in January 2016. In January 2017, the standards for FY 2017-18 will again be submitted to the Board for their consideration.

EQUITY – If equality of resources can be defined as the assurance that certain resources follow each student, then equity must be defined as the allocation of certain resources based on the specific needs of specific students with measureable outcomes. Again, equity must be meeting the specific and sometimes unique needs of identified students. The students must be clearly identified. As our colleagues in Academics remind us

about students, “We must name them, and then claim them.” How does Jefferson County Public Schools address the specific needs of specific students? We do this through our supplemental programs and those General Fund budget allocations are as follows:

- Special Needs Students (Exceptional Child Education) – \$106.5 million.
- English as a Second Language – \$14.7 million
- Equity / Culture Project - \$101,500 (recurrent). From the application: “This is an information-gathering research project, designed to gather baseline data on cultural competence, climate and culture, instructional capacity, learning conditions and other perceptions directly from principals, teachers, students, and parents. This information will help guide professional development provided to administrators and teachers on cultural competence.”
- Literacy and Initiatives Programs for Zones of Hope Neighborhoods - \$151,613. From the application: “These programs are designed to provide students an opportunity to increase their literacy proficiency while learning life enhancing pursuits such as chess, yoga, photography, martial arts, videography and studio production, or hypertext markup language (HTML) coding.”
- At-risk Students –
 - Early Childhood – This program is specifically for the youngest students of our at-risk population, or 3-year olds with special needs. The General Fund will support this program by \$6.1 million in 2015-16 (\$2.6 million budget plus \$3.5 million transportation waiver), and this will exceed \$7.2 million (\$2.7 million budget plus \$4.5 million transportation waiver) in FY 2016-17. Additionally, JCPS commits \$10.3 million in Title I funding for the support of this program annually.
 - \$4 million in Section 7 – a program intentionally designed for schools to apply for resources to address student achievement gaps. Schools will continue to receive Section 7 at-risk allocations from General Fund in the amount \$4 million, but an application process has been added. This equity allocation is reflected in each school’s Comprehensive School Improvement Plan, and must be used for strategies focused on literacy and mental health support of gap students.
 - \$1.9 million in Fee Waiver. This is to pay for student fees and field trips for free and reduced students
- Magnets programs and magnet schools that address the individual interests and Individual Learning Plans of students in order to insure their engagement and connectivity to their schools – in excess of \$15 million. This includes the portion of local district support for about 100 voc-tech teachers embedded in our 5-Star Career Themes. This also includes two Montessori elementary schools (Kennedy and Coleridge-Taylor) and a Montessori program within Westport Middle, Elementary Redesign, class-size reductions at the Olmsteds, performing arts at Lincoln E.S., Western M.S. and YPAS, International Baccalaureate at Highland M.S. and Atherton, and much more.

THE BUDGET AS IT CORRELATES TO THE STRATEGIC PLAN

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

Strategy 4.1.1 – Professional Learning Communities

- Student data analysis teams within the schools.
- Massive work within PLCs – assessment literacy, differentiated instruction, vertical and horizontal alignment, and much more.
- Each elementary school now has an assistant principal allowing the principal to spend more time being the instructional leader. Sustainment of assistant principals at the elementary level - \$8.7 million.
- In FY 2016-17, General Fund supports 173 Goal Clarity Coach positions. Total investment in this program will exceed \$11.2 million.
- These financial commitments are also linked to strategy 4.1.2

Strategy 4.1.2 – Professional Development

- JCPS-Bellarmino Literacy Academy Project (supports 3rd grade proficiency; final year of allocation) - \$200,000
- NEW FOR FY 2016-17 - Bellarmine Literacy coaches - \$1.9 million
- Title II Grant has developed an intentional process by which these federal professional development funds are ensured to be used for the most intentional programs tied to effective teaching.

Strategy 4.1.3 – Educator Growth and Effectiveness

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

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

- Central office reduced by \$7 million prior to FY 2016-17. Reduced by an additional \$3.0 million in FY 2016-17 alone.
- Finance has demonstrated the increase in funding going to schools over the past three years.

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

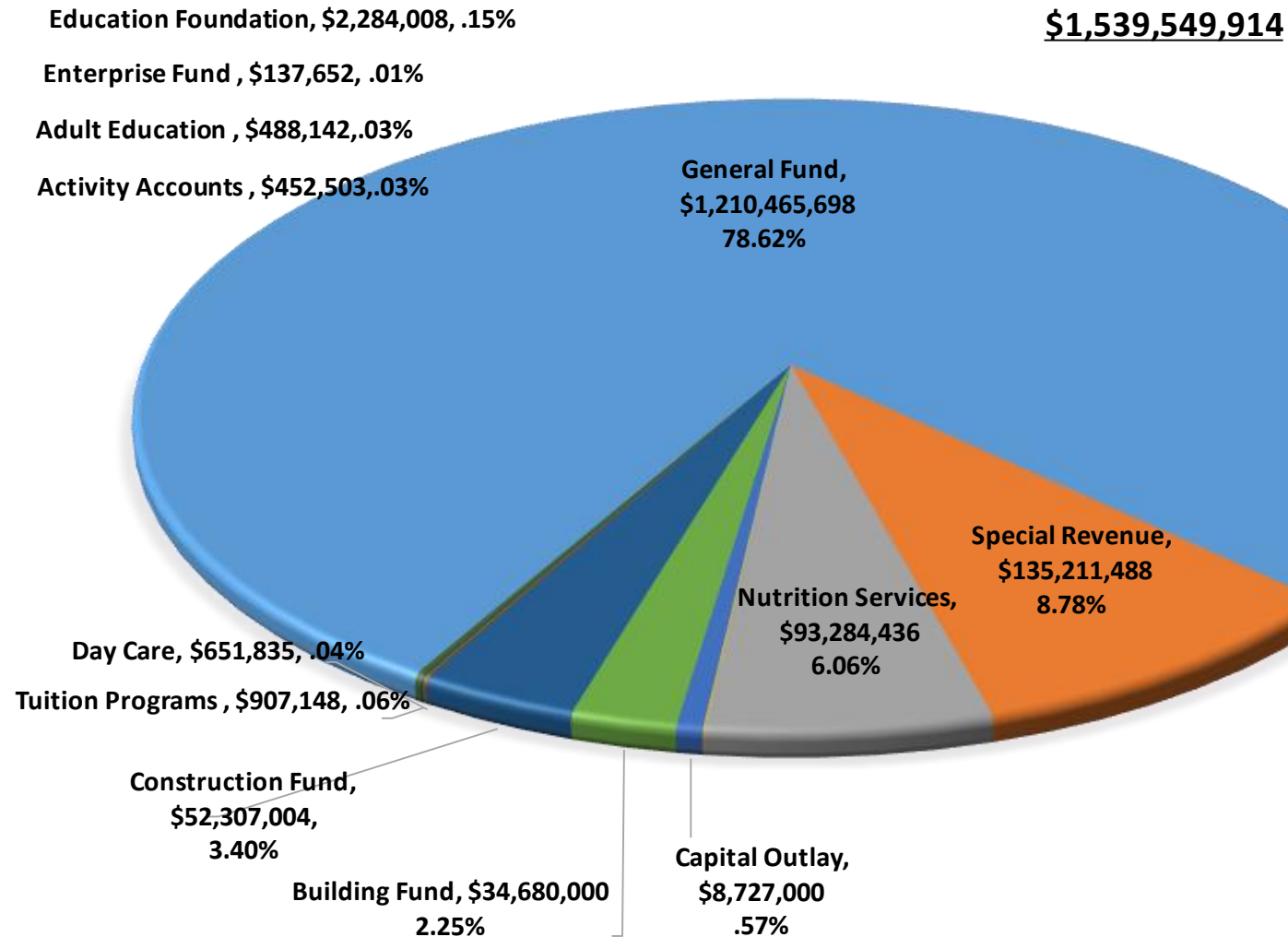
- NEW in 2016-17 – Director of Restorative Practices position created, and three leads (resource teachers) also created.

- NEW \$2 million contract for Restorative Justice (\$1.2 million to be spent in 2016-17)
- Transition Centers (started 2014-15) - \$990,400
- College Access Resource Time (CARTs) - \$961,000. These started in 2014-15 and additional positions shifted from federal grant to General Fund.
- Equity / Culture Project - \$101,500 (recurrent)
- THIRD GRADE PLEDGE – We have committed \$9.7 million in General Fund support (\$5.1 million budget and \$4.5 million waiver of transportation costs), and \$10.3 million in Title I support for EARLY CHILDHOOD.
- ESL – The program continues to expand and the student needs will continue to increase as well.
- Two Schools of Innovation - \$1.0 million (REACH at Atkinson and CATALPA at Maupin)
- Bus Security & Monitors extended time & additional staff - \$200,000 approved (started in 2014-15), \$2 million increase in bus replacement, and \$500,000 in replacement parts approved in the FY 2016-17 Tentative Budget.
- Junior Achievement - \$182,000
- Fund for the Arts 5 x 5 - \$100,000

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

- SRT Coach Initiative - \$2.0 million – 30 positions
- Mental Health Counselors – increase of 5 in the new-year, for a total of 32 (31 are in General Fund) – About \$1.4 million.
- Louisville Linked
- General Fund will be supporting FRYSCs for the sixth year, and total support of coordinator salaries will be \$1.1 million in the new-year. General Fund pickup has progressed as follows: 7% - FY 2011; 12.2% - FY 2012, 14% - FY 2013, 16% in FY 2014 through FY 2016.
- Center for School Safety Grant - \$864,000

TOTAL REVENUE FY17 WORKING BUDGET



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	135,211,488
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

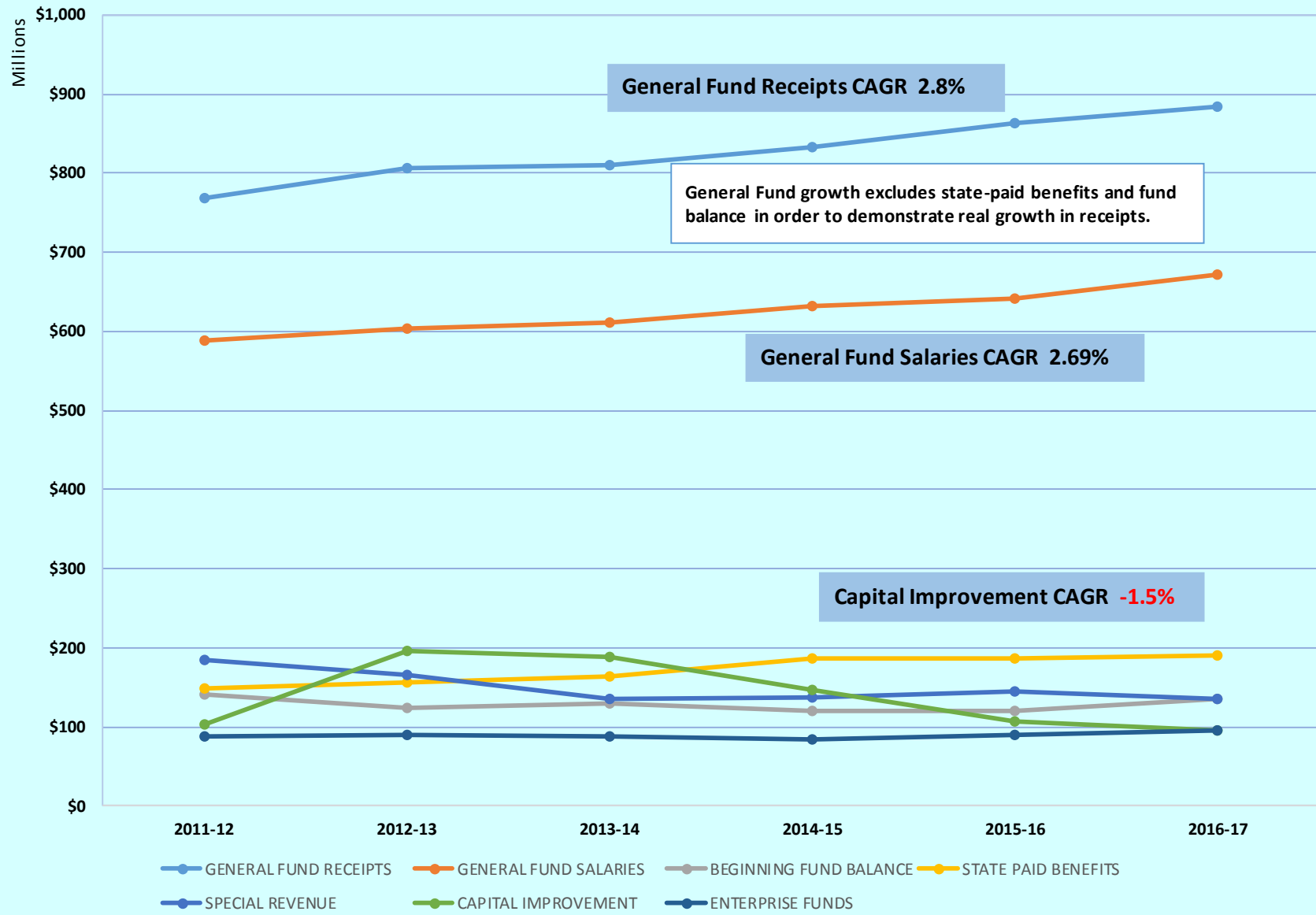
ENTERPRISE FUNDS	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
NUTRITION SERVICES	83,270,358	86,926,032	85,152,690	81,800,623	86,707,436	92,453,663
DAY CARE	1,351,140	858,673	832,604	593,452	675,059	651,835
ENTERPRISE	705,302	93,421	97,620	113,402	183,716	137,652
ADULT ED	821,977	682,236	718,270	582,040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

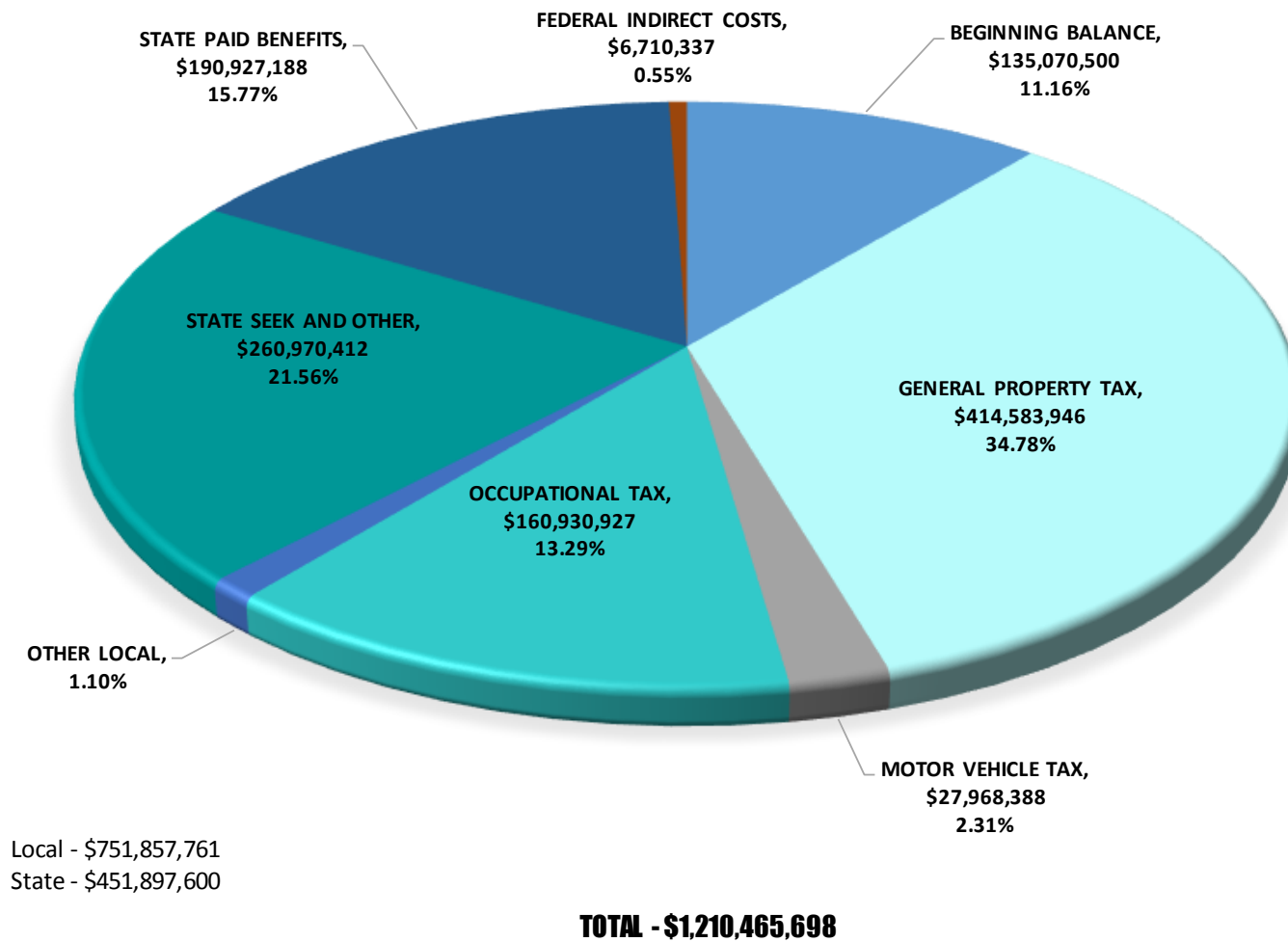
OTHER REVENUE	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
FOUNDATION	3,122,223	2,187,839	2,205,872	2,232,885	2,025,762	2,283,679
ACTIVITY FUND	0	0	0	719,682	1,795,809	459,579

GRAND TOTAL	1,435,835,267	1,540,978,366	1,517,646,011	1,506,935,697	1,511,718,062	1,537,865,740
-------------	---------------	---------------	---------------	---------------	---------------	---------------

TOTAL DISTRICT REVENUE HISTORY



FY 2016-17 GENERAL FUND REVENUE, INCLUDING FUND BALANCE

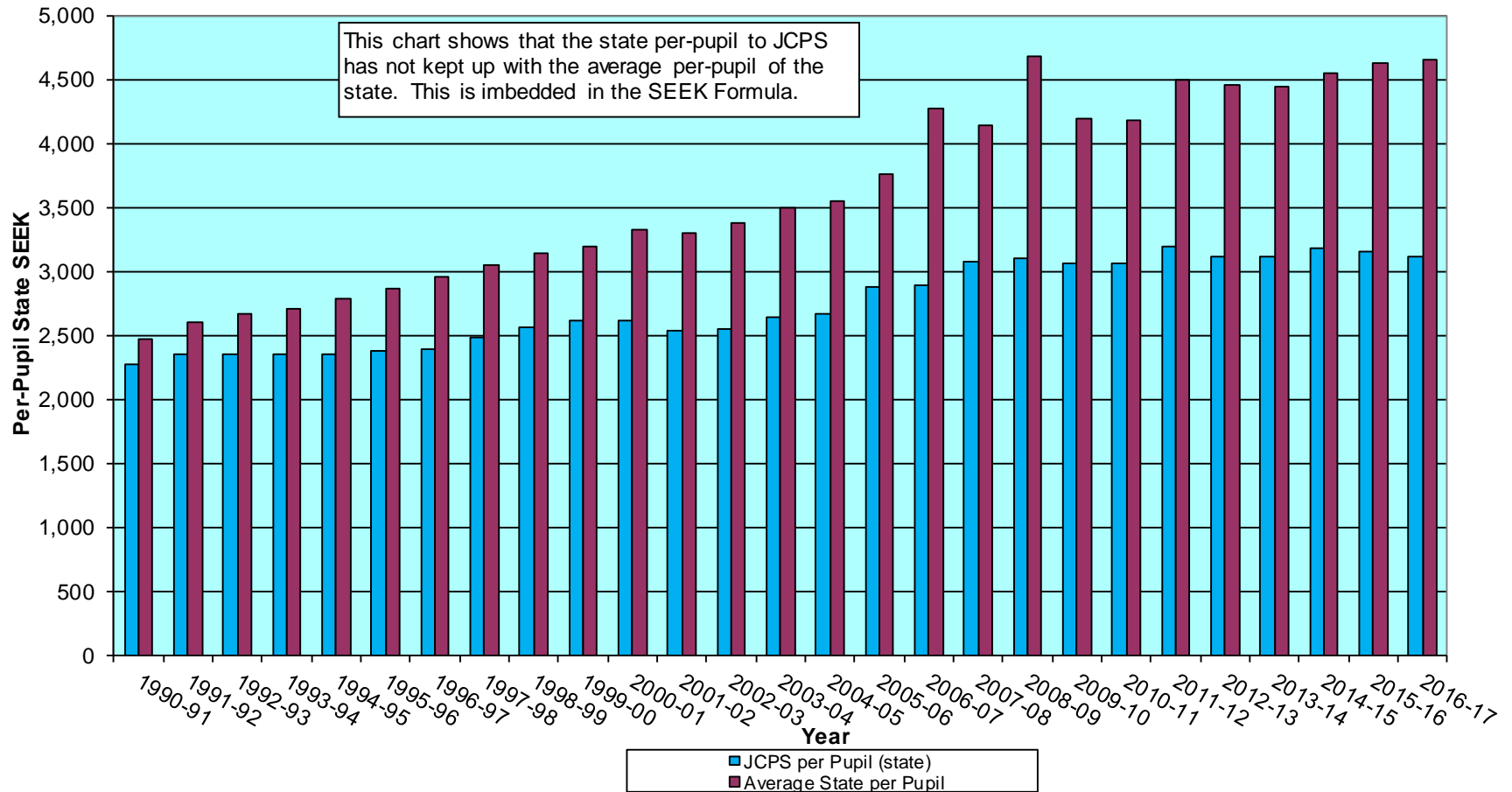


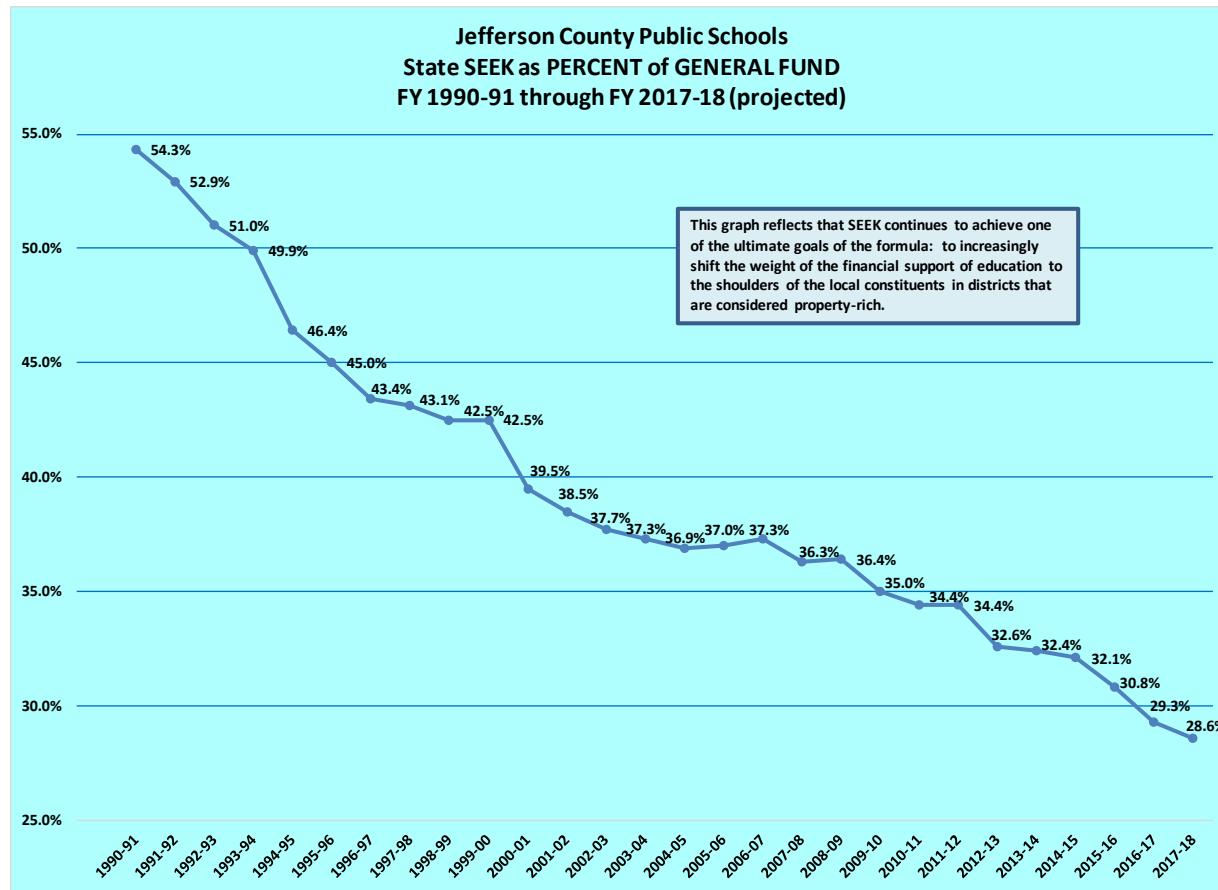
GENERAL FUND REVENUE (Receipts only; excluding state-paid benefits)

	2011-12A	% of TOTAL	2012-13A	% of TOTAL	2013-14A	% of TOTAL	2014-15A	% of TOTAL	2015-16A	% of TOTAL	2016-17B	% of TOTAL
1111 General and Personal Property	334,939,206	43.6%	348,844,922	43.3%	356,929,472	44.1%	365,574,681	43.9%	382,661,970	44.3%	399,957,815	45.2%
1115 Delinquent Property	7,121,432	1.0%	6,835,445	0.8%	5,756,726	0.7%	5,499,426	0.7%	5,017,004	0.6%	5,000,000	0.6%
1117 Motor Vehicle	23,206,884	3.0%	24,800,071	3.0%	25,303,237	3.1%	27,259,351	3.3%	26,860,776	3.1%	27,968,388	3.2%
1119 Franchise	222,542	0.0%	14,092,617	1.7%	7,751,721	1.0%	9,136,124	1.1%	9,444,437	1.1%	9,626,131	1.1%
<i>Subtotal Property Taxes</i>	<i>365,490,064</i>	<i>47.6%</i>	<i>394,573,055</i>	<i>48.8%</i>	<i>395,741,156</i>	<i>48.9%</i>	<i>407,469,582</i>	<i>48.9%</i>	<i>423,984,187</i>	<i>49.1%</i>	<i>442,552,334</i>	<i>50.0%</i>
1131 Occupational Taxes	120,452,400	15.7%	128,882,355	16.0%	132,569,312	16.4%	139,825,242	16.8%	151,821,629	17.6%	160,930,927	18.2%
Other Local	11,712,294	1.5%	14,918,394	1.8%	14,346,876	1.8%	13,360,282	1.6%	12,297,502	1.4%	13,304,000	1.5%
TOTAL Local Revenue	497,654,758	64.8%	538,373,804	66.8%	542,657,344	67.1%	560,655,106	67.3%	588,103,318	68.1%	616,787,261	69.7%
STATE REVENUE												
3111 SEEK Funds	264,745,559	34.5%	263,184,705	32.6%	261,949,817	32.4%	267,901,401	32.1%	266,225,294	30.8%	258,776,412	29.3%
3129 other state	21,387	0.0%	20,344	0.0%	12,416	0.0%	20,588	0.0%	30,206	0.0%	30,000	0.0%
3130 Nat Brd Cert	259,193	0.0%	284,963	0.0%	351,383	0.0%	397,393	0.0%	415,545	0.0%	416,000	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%	1,747,934	0.2%	1,748,000	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%	268,418,979	31.1%	260,970,412	29.5%
FEDERAL REVENUE												
4100 P. L. 874	9,853	0.0%	5,504	0.0%	8,305	0.0%	4,959	0.0%	4,728	0.0%	4,700	0.0%
5210 Fund Transfer	296,788											
5220 Indirect Cost	3,719,016	0.5%	2,880,262	0.4%	2,805,687	0.3%	3,009,041	0.4%	6,576,164	0.8%	6,705,637 *	0.8%
Total Federal Funds	4,025,657	0.5%	2,885,766	0.4%	2,813,992	0.3%	3,014,000	0.4%	6,580,892	0.8%	6,710,337	0.8%
Total General Fund	768,470,153	100.0%	806,497,786	100.0%	809,533,069	100.0%	833,590,802	100.0%	863,103,189	100.0%	884,468,010	100.0%
Federal Stabilization (SFSF)							Fund Balance		119,207,881		135,070,500	
							State-paid Benefits		187,242,194		190,927,188	
							TOTAL		1,169,553,264		1,210,465,698	

* MUNIS Report will be slightly less on Indirect Cost due to balancing to new-year grants only.

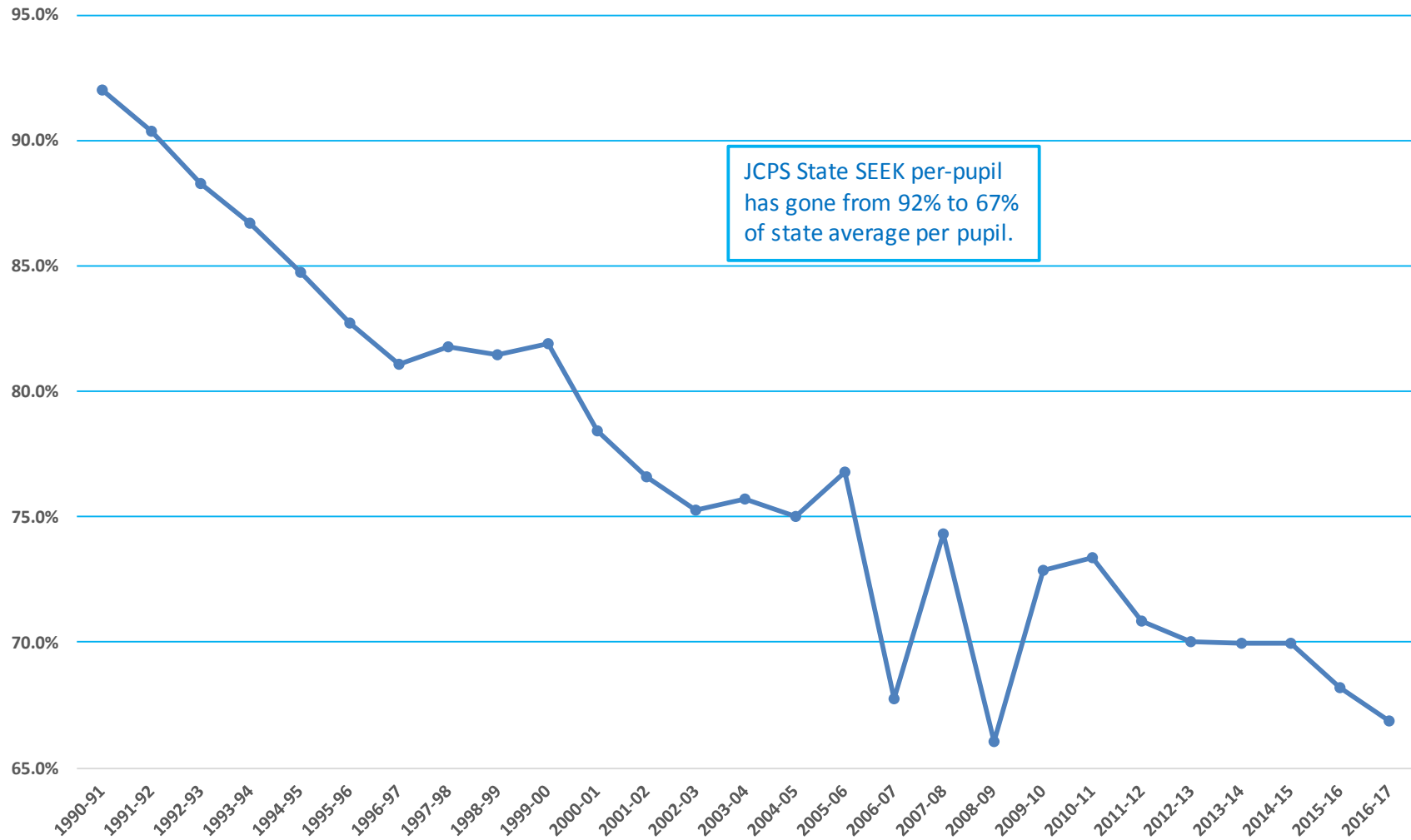
**Jefferson County Public Schools
SEEK Data
JCPS State Per Pupil versus State Average Per-Pupil**





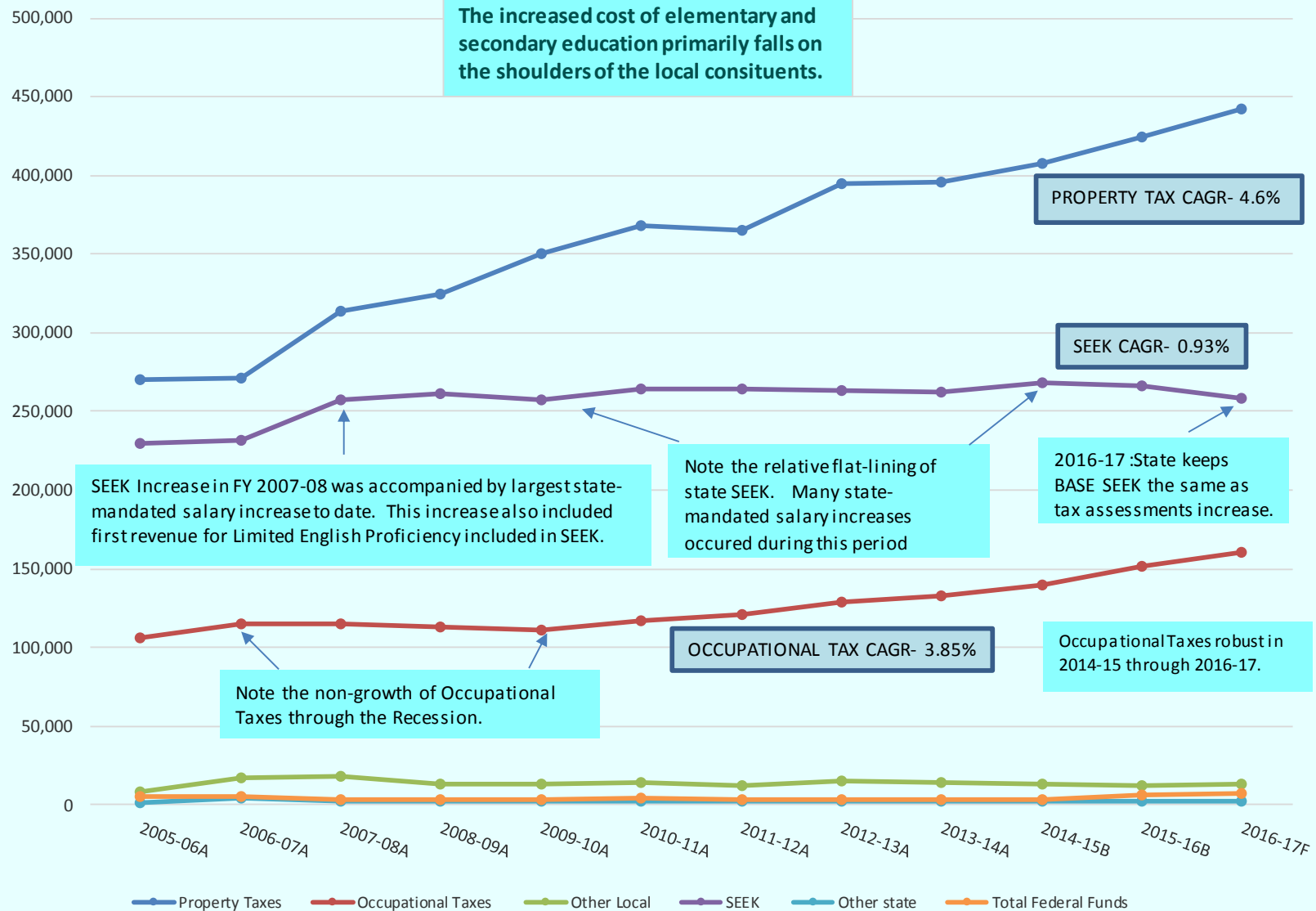
The graph demonstrates greater proportions of SEEK are funded locally. Local effort will trend towards greater proportions of the total and will eventually reach 99%. There is no likelihood that the SEEK formula could ever be considered inequitable by the majority of stakeholders across the Commonwealth.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

JCPS STATE SEEK PER-PUPIL AS PERCENT OF STATE AVERAGE PER-PUPIL



JCPS GENERAL FUND REVENUE TRENDS

in 000's



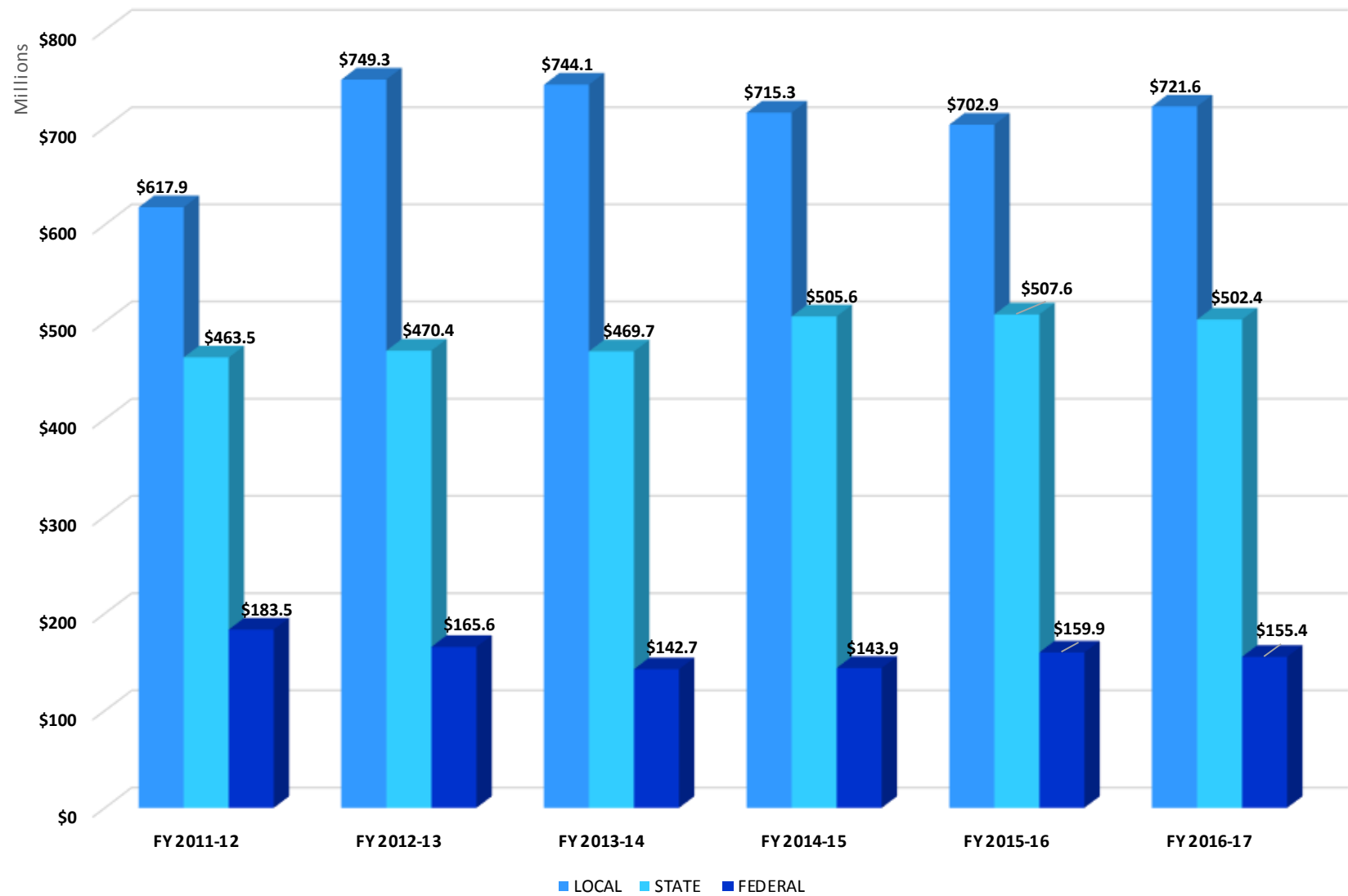
JEFFERSON COUNTY PUBLIC SCHOOL FUND SOURCES

	LOCAL	% of Total	STATE	% of Total	FEDERAL	% of Total	TOTAL	% of Total
FUND 1 - General Fund (excludes fund balance, includes state-paid benefits)								
FY 2011-12	497,951,546	54.27%	415,835,885	45.32%	3,728,869	0.41%	917,516,300	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%	973,257,704	100.00%
FY 2014-15	560,655,107	55.02%	455,342,490	44.68%	3,014,001	0.30%	1,019,011,598	100.00%
FY 2015-16	588,103,318	55.99%	455,661,173	43.38%	6,580,892	0.63%	1,050,345,383	100.00%
FY 2016-17	616,787,261	57.35%	451,897,600	42.02%	6,710,337	0.62%	1,075,395,198	100.00%
FUND 2 - Grants and Awards (For 2016-17 -new-year grants only)								
FY 2011-12	12,977,216	7.01%	32,641,138	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	11,543,233	8.49%	30,369,473	22.32%	94,125,102	69.19%	136,037,808	100.00%
FY 2014-15	10,754,163	7.90%	36,300,130	26.66%	89,103,244	65.44%	136,157,537	100.00%
FY 2015-16	11,593,409	8.06%	38,571,846	26.81%	93,719,591	65.14%	143,884,846	100.00%
FY 2016-17	10,125,263	7.49%	37,873,613	28.01%	87,212,612	64.50%	135,211,488	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%	8,701,711	100.00%	0	0.00%	8,701,711	100.00%
FY 2015-16	0	0.00%	8,718,544	100.00%	0	0.00%	8,718,544	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	75,630,702	99.57%	324,994	0.43%	0	0.00%	75,955,696	100.00%
FY 2013-14	65,114,670	100.00%	0	0.00%	0	0.00%	65,114,670	100.00%
FY 2014-15	38,635,935	98.87%	439,945	1.13%	0	0.00%	39,075,880	100.00%
FY 2015-16	34,151,460	100.00%	0	0.00%	0	0.00%	34,151,460	100.00%
FY 2016-17	34,500,000	99.48%	180,000	0.52%	0	0.00%	34,680,000	100.00%

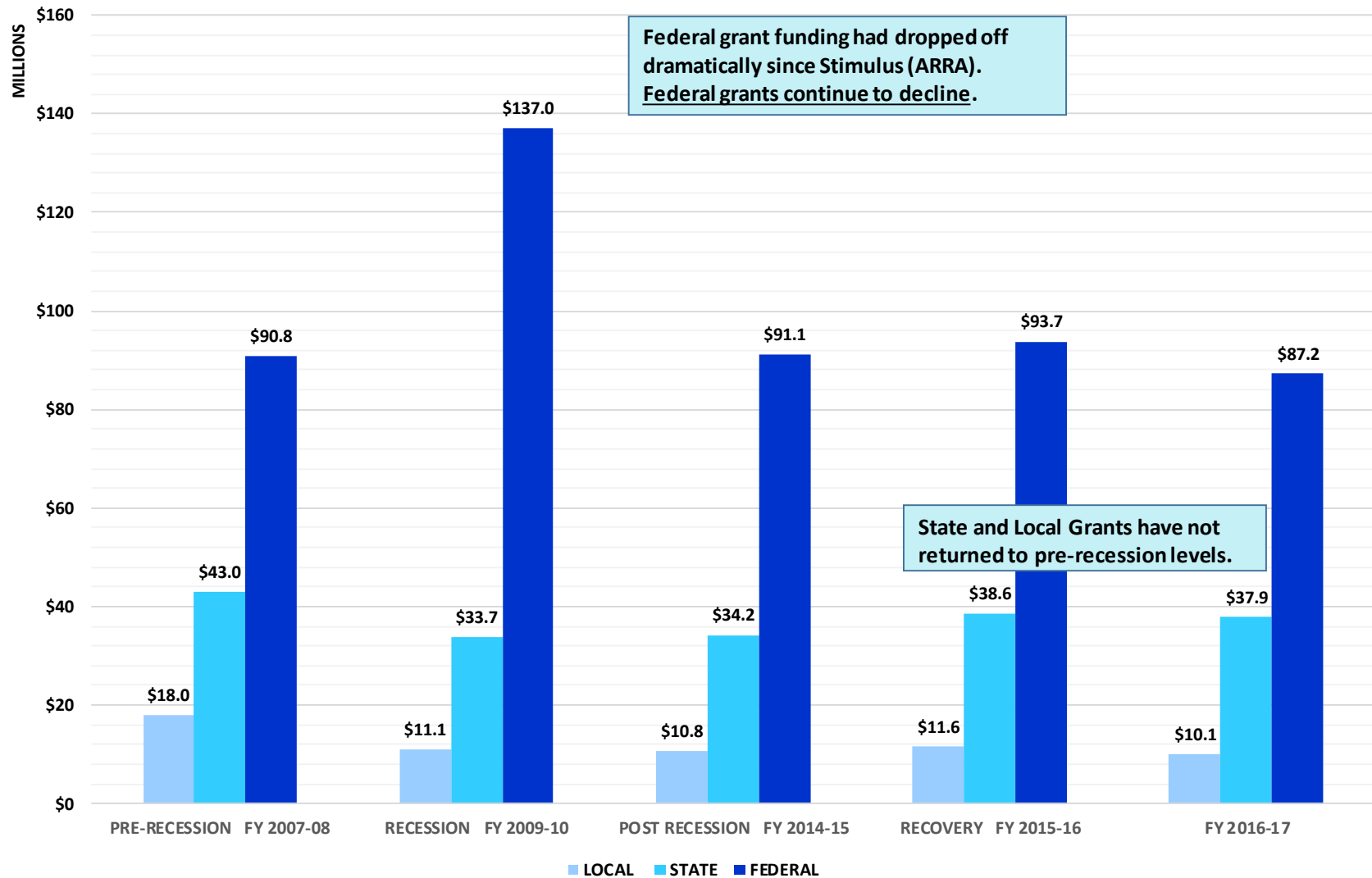
	<u>LOCAL</u>	<u>% of Total</u>	<u>STATE</u>	<u>% of Total</u>	<u>FEDERAL</u>	<u>% of Total</u>	<u>TOTAL</u>	<u>% of Total</u>
Fund 360 - Construction Fund								
FY 2011-12	54,352,011	100.00%	0	0.00%	0	0.00%	54,352,011	100.00%
FY 2012-13	111,587,072	100.00%	0	0.00%	0	0.00%	111,587,072	100.00%
FY 2013-14	115,293,681	100.00%	0	0.00%	0	0.00%	115,293,681	100.00%
FY 2014-15	97,866,327	100.00%	0	0.00%	0	0.00%	97,866,327	100.00%
FY 2015-16	63,670,900	100.00%	0	0.00%	0	0.00%	63,670,900	100.00%
FY 2016-17	52,307,004	100.00%	0	0.00%	0	0.00%	52,307,004	100.00%
FUND 51 - Nutrition Services (excludes fund balance)								
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	9.68%	4,064,881	6.57%	51,790,211	83.75%	61,839,404	100.00%
FY 2015-16	4,112,798	6.08%	3,962,377	5.86%	59,595,697	88.07%	67,670,872	100.00%
FY 2016-17	5,930,000	8.36%	3,475,938	4.90%	61,516,460	86.74%	70,922,398	100.00%
FUND 52 - Day Care (excludes fund balance)								
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	22,764	4.05%	539,734	95.95%	0	0.00%	562,498	100.00%
FY 2016-17	609,735	93.54%	42,101	6.46%	0	0.00%	651,836	100.00%
FUND 53 - Enterprise - (excludes Fund Balance)								
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	125,303	92.89%	9,594	7.11%	0	0.00%	134,897	100.00%
FY 2015-16	163,016	97.24%	4,627	2.76%	0	0.00%	167,643	100.00%
FY 2016-17	133,025	96.64%	4,627	3.36%	0	0.00%	137,652	100.00%

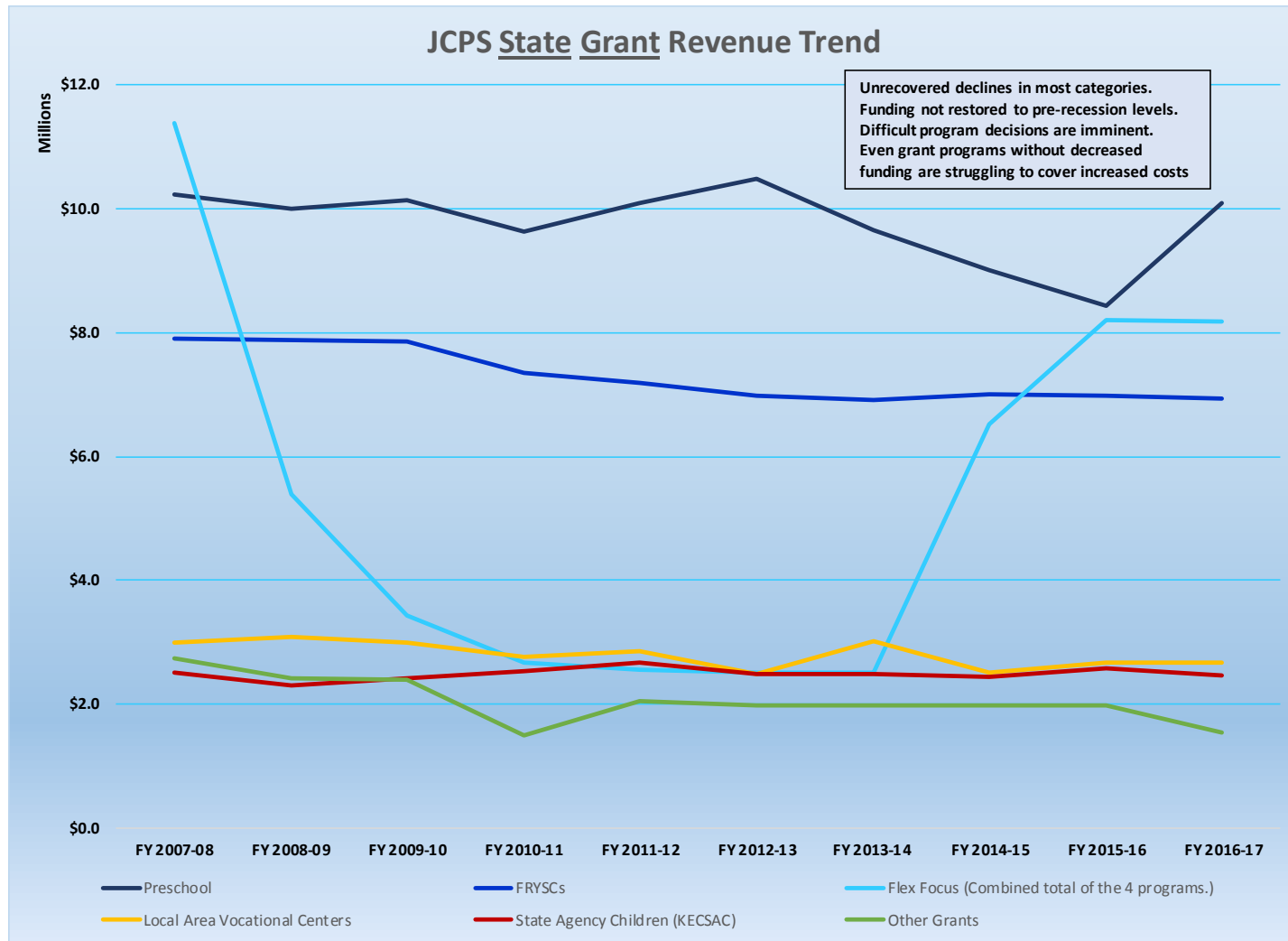
	<u>LOCAL</u>	<u>% of Total</u>	<u>STATE</u>	<u>% of Total</u>	<u>FEDERAL</u>	<u>% of Total</u>	<u>TOTAL</u>	<u>% of Total</u>
FUND 54 - Adult Ed Tuition (excludes fund balance)								
FY 2011-12	579,302	87.95%	79,368	12.05%	0	0.00%	658,670	100.00%
FY 2012-13	452,459	88.19%	60,569	11.81%	0	0.00%	513,028	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	301,094	88.76%	38,142	11.24%	0	0.00%	339,236	100.00%
FY 2016-17	450,000	92.19%	38,142	7.81%	0	0.00%	488,142	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	846,277	88.19%	113,333	11.81%	0	0.00%	959,610	100.00%
FY 2015-16	739,239	85.90%	121,392	14.10%	0	0.00%	860,631	100.00%
FY 2016-17	785,756	86.62%	121,392	13.38%	0	0.00%	907,148	100.00%
TOTALS	<u>LOCAL</u>	<u>% to total</u>	<u>STATE</u>	<u>% to total</u>	<u>FEDERAL</u>	<u>% to total</u>		
FY 2011-12	617,933,353	48.85%	463,472,471	36.64%	183,484,114	14.51%	1,264,889,938	
FY 2012-13	749,308,685	54.09%	470,397,632	33.96%	165,596,560	11.95%	1,385,302,877	
FY 2013-14	744,061,071	54.85%	469,679,113	34.63%	142,694,664	10.52%	1,356,434,848	
FY 2014-15	715,294,623	52.41%	505,621,248	37.05%	143,907,456	10.54%	1,364,823,327	
FY 2015-16	702,857,998	51.29%	507,617,835	37.04%	159,896,180	11.67%	1,370,372,013	
FY 2016-17	721,628,044	52.31%	502,360,413	36.42%	155,429,410	11.27%	1,379,427,866	

Jefferson County Public Schools (excluding fund balance)
RECEIPTS ONLY



JEFFERSON COUNTY PUBLIC SCHOOLS GRANT FUNDS IN FIVE PERIODS





GRANT	Preschool	FRYSCs	Flex Focus (Combined total of the 4	Local Area Vocational Centers	State Agency Children (KECSAC)	Other Grants	Total Allocation
FY 2007-08	10,232,383	7,915,740	11,376,549	2,991,445	2,503,176	2,730,582	37,749,875
FY 2008-09	10,003,207	7,873,038	5,397,252	3,079,999	2,302,339	2,405,085	31,060,920
FY 2009-10	10,146,436	7,857,724	3,423,300	2,979,070	2,423,452	2,402,074	29,232,056
FY 2010-11	9,631,241	7,345,098	2,671,653	2,760,817	2,529,380	1,485,439	26,423,628
FY 2011-12	10,102,848	7,195,974	2,551,747	2,840,762	2,657,907	2,053,347	27,402,585
FY 2012-13	10,494,774	6,986,680	2,495,754	2,491,512	2,478,762	1,981,098	26,928,580
FY 2013-14	9,664,110	6,908,216	2,503,897	3,006,247	2,478,740	1,981,098	26,542,308
FY 2014-15	9,004,864	7,013,311	6,528,280	2,513,886	2,438,997	1,986,098	29,485,436
FY 2015-16	8,437,447	6,983,347	8,198,676	2,663,437	2,564,801	1,981,098	30,828,806
FY 2016-17	10,100,211	6,946,763	8,183,329	2,663,437	2,459,479	1,529,698	31,882,917
Change 2007-08 vs 2016-17	(132,172)	(968,977)	(3,193,220)	(328,008)	(43,697)	(1,200,884)	(5,866,958)
						% Change	<u><u>-15.5%</u></u>

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

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

		Comment
Preschool		
General Fund	5,789,639	
General Fund	4,500,000	Waiver of transportation bills, but some may be paid.
Title I	<u>10,300,000</u>	
	20,589,639	
State Agency (supplements state KECSAC grant)	14,351,237	Support has increased by \$6.4 million since 2010-11. This includes Home of the Innocents, Peace Academy, and others.
KERA -Locally Operated Voc Tech	4,596,071	Increase cost of \$478,000 since 2010-11. State funding has decreased.
FRYSC Grant	1,106,088	The <u>first</u> support in 2010-11 was 7% of coordinators salaries and fringes, 2011-12 support was 12.2%, 2012-13 was 14%, and 2013-14 was 16%.
Rescue of Title IV (Safe School Assessment Center)	1,043,199	Last of three rescues was at onset of 2011-12. Gen. Fund now supports the Assessment Center 100%.
LEEP	460,853	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	163,241	Family Literacy Program (aka LEAF). This supports the preschool element of the family program.
National Board Certification	263,455	This amount is gap between state revenue and expenses for FY 2015-16. Funding gap for FY 2016-17 is not yet known - state payment is in June
TOTAL	<u>63,413,422</u>	

FY 2016-17 GRANT LIST - WORKING BUDGET

	Project Title	<u>16-17</u>		<u>16-17</u>
LOCAL			FEDERAL	
	YMCA CHILD ENRICHMENT	413,009	TITLE I *	36,948,716
	RAPHAEL AVELLAR TRUST	494,848	TITLE I, PART D	259,976
	MEDICAID REIMBURSEMENT	4,085,400	TITLE I SCHOOL IMPROVEMENT	1,008,661
	UNIV. OF VA. COMPASSIONATE SCHOOLS	1,248,817	IDEA-B/JCPS CO-OP	899,300
	KATHERINE AVELLAR TRUST	1,782,005	IDEA-B	22,321,641
	LOUISVILLE PARTNERSHIP	525,698	IDEA-B DISABILITIES	440,000
	YOU/METRO	256,261	IDEA-B PRESCHOOL	797,756
	CRUSADE GRANTS	204,129	TITLE III, LEP	995,559
	ADULT ED METRO REIMAGE	100,000	VOC/TECH EDUCATION	1,168,642
	NEIGHBORHOOD PLACE	110,725	TITLE II-TCH QUALITY	4,149,069
	JCTA PRESIDENT 15	71,395	HEAD START-REGULAR	11,532,070
	SAVE THE CHILDREN	94,708	ROTC REIMBURSEMENTS	718,725
	CURRICULUM RESOURCE	78,031	YOU / WIA	670,735
	FRYSC DONATIONS ETC	262,432	YOU/GOODWILL	63,000
	OTHER	397,805	HEAD START-TRAINING	131,921
	TOTAL LOCAL	10,125,263	HEAD START-EARLY ED	3,367,630
STATE			REACH CORPS	327,021
	STATE AGENCY/KECSAC	2,733,750	ADULT ED FEDERAL	1,357,774
	LOCALLY OPERATED VOC	2,663,437	HEAD START-EARLY TRN	52,767
	K-ESS	2,744,059	COLLEGE READY WRITERS	1,649
	K-FAM RES/YTH SVC	6,946,763	TOTAL FEDERAL	87,212,612
	K-PRESCHOOL	11,186,598		
	LOCAL DIST TECH	3,448,386	TOTAL	<u>135,211,488</u>
	READ TO ACHIEVE	1,358,000		
	KERA INSTRUCTIONAL RESOURCES	2,305,842		
	ADULT ED BASIC	1,860,171		
	K-PROF DEVELOP	1,185,398		
	CENTER FOR SCH SAFETY	861,643		
	MOAs with KDE	322,267		
	GIFTED/TALENTED	151,698		
	OTHER	105,601		
	TOTAL STATE	37,873,613		

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

GENERAL FUND EXPENSE TREND BY DIVISION

IMPORTANT!: The FY 2016-17 Budget excludes carryover, carry forward, and contingency code in order to provide a consistent examination between years (i.e. apples-to-apples).

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	\$ CHANGE	% CHANGE
ELEMENTARY	308,215,006	331,696,092	341,806,026	354,274,561	371,754,370	385,849,799	14,095,429	3.7%
MIDDLE	126,578,412	131,779,980	135,304,389	139,724,017	135,835,276	136,938,329	1,103,053	0.8%
SECONDARY	175,346,682	184,214,415	190,323,318	207,733,024	206,029,871	210,166,244	4,136,373	2.0%
PRESCHOOL	3,023,904	1,942,983	1,362,815	3,507,623	3,786,022	5,213,488	1,427,466	27.4%
SPECIAL ED. SCHOOLS	10,407,711	10,684,632	11,104,526	12,628,916	13,444,439	15,042,108	1,597,669	10.6%
SPECIAL SCHOOLS	48,531,054	50,915,529	52,409,527	53,507,539	52,600,311	57,409,700	4,809,389	8.4%
STATE AGENCY	9,432,320	10,060,319	10,048,567	10,553,848	12,766,370	14,054,363	1,287,993	9.2%
Districtwide School centered Costs (Unit 945)	7,570,945	2,930,781	3,620,143	3,606,704	4,537,454	15,546,951	11,009,497	70.8%
SUBTOTAL	689,106,036	724,224,730	745,979,311	785,536,232	800,754,113	840,220,982	39,466,869	4.7%
ADMINISTRATION	9,478,541	2,335,323	2,474,213	2,424,752	4,933,729	6,701,243	1,767,514	26.4%
OPERATIONS DIVISION	114,955,877	111,110,088	120,353,941	114,861,290	111,901,415	119,351,018	7,449,603	6.2%
ACADEMICS DIVISION	27,482,993	27,368,700	28,161,188	29,482,224	26,499,461	29,492,423	2,992,962	10.1%
DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION	2,968,409	7,961,415	8,371,499	8,572,400	8,078,226	8,060,840	-17,386	-0.2%
COMMUNICATIONS AND COMMUNITY RELATIONS	4,507,970	4,725,426	3,568,766	3,129,156	1,454,531	1,561,254	106,723	6.8%
EQUITY DIVISION	1,526,572	3,131,091	3,491,896	3,739,704	4,197,552	3,556,574	-640,978	-18.0%
BUSINESS SERVICES	8,307,484	8,526,797	8,181,557	8,168,237	11,363,687	13,133,397	1,769,710	13.5%
Districtwide Costs and fiscal reserve (units 000,950, 960)	54,718,779	52,508,031	55,865,149	60,421,641	60,987,344	62,422,099	1,434,755	2.3%
Excludes Contingency Code for this presentation								
SUBTOTAL	223,946,625	217,666,871	230,468,209	230,799,404	229,415,945	244,278,848	14,862,903	6.1%
TOTAL	913,052,661	941,891,601	976,447,520	1,016,335,636	1,030,170,058	1,084,499,830	54,329,772	5.0%
<u>Other Financing Uses</u>								
FUND TRANSFER (obj 0910)	5,202,809	16,559,496	8,728,806	5,461,710	5,383,210	1,724,193	-3,659,017	-212.2%
OTHER	15,244,467	-1,004,516	-1,773,045	-1,913,069		0	0	
TOTAL	933,499,937	957,446,581	983,403,281	1,019,884,277	1,035,553,268	1,086,224,023	50,670,755	
Total Per Financial Statement	933,499,937	957,446,581	983,403,281	1,019,884,277	tbd	tbd		
Total Per MUNIS				1,019,884,277	1,035,553,268			

FY 2016-17 GENERAL FUND EXPENSE RECONCILING TO MUNIS STATE REPORT

The majority of this budget presentation excluded carryover and carry forward for the purpose of providing a consistent analysis. Therefore, this page is exclusively for the purpose of showing that the numbers used for FY 2016-17 do reconcile to MUNIS.

	2016-17	Carry Forward	Carryover	TEXTBOOK Carryover	MUNIS REPORT
ELEMENTARY	385,849,799	933,432	3,887,453	0	390,670,684
MIDDLE	136,938,329	266,584	758,059	0	137,962,972
SECONDARY	210,166,244	633,023	1,169,948	822,631	212,791,846
PRESCHOOL	5,213,488	77,943	0	0	5,291,431
SPECIAL ED. SCHOOLS	15,042,108	17,283	56,632	3,385	15,119,409
SPECIAL SCHOOLS	57,409,700	135,937	596,768	236,153	58,378,558
STATE AGENCY	14,054,363	21,790	265,438	9,646	14,351,237
Districtwide School centered Costs (Unit 945)	15,546,951	60,656	0	0	15,607,607
SUBTOTAL	840,220,982	2,146,648	6,734,298	1,071,815	850,173,744
ADMINISTRATION	6,701,243	50,519	0	0	6,751,762
OPERATIONS DIVISION	119,351,018	8,111,896	1,362,216	0	128,825,130
ACADEMICS DIVISION	29,492,423	319,112	0	11,740	29,823,275
DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION	8,060,840	116,153	0	0	8,176,993
COMMUNICATIONS AND COMMUNITY RELATIONS	1,561,254	28,311	0	0	1,589,565
EQUITY DIVISION	3,556,574	132,629	0	0	3,689,203
BUSINESS SERVICES	13,133,397	218,134	0	0	13,351,531
Districtwide Costs and fiscal reserve (units 000,950, 960)	62,422,099	5,368,022	0	0	67,790,121
Contingency		0	0	0	97,673,287
SUBTOTAL	244,278,848	14,344,776	1,362,216	11,740	357,670,867
TOTAL	1,084,499,830	16,491,424	8,096,514	1,083,555	
<u>Other Financing Uses</u>					
FUND TRANSFER (obj 0910)	1,724,193				1,724,193
OTHER					
Total Per Financial Statement	1,086,224,023				1,209,568,804

Total Per MUNIS

ALLOCATIONS TO SCHOOL COUNCILS

The Board approves two items in January of the preceding year that dictate allocations to school-based councils: JCPS Allocation Standards; and new-year enrollment projections. The allocation standards seek to meet the requirements of AdvancEd, our contractual obligations with the associations representing employees, and our statutory responsibilities. The primary consideration must always be an annual determination of the adequacy of the standards to meet the needs of JCPS students. These standards must be constantly reviewed in order to ensure adequacy and equity. The state regulation is 702 KAR 3:246; School Allocation Formula. Section 4 of the regulation is certified staff based on Board standards. Section 5 is classified staff standards. Section 6 is the minimum instructional allocation. Section 7 is anything provided above Sections 4, 5, and 6, and \$4 million was distributed to schools in Section 7 for FY 2016-17. Allocations for Section 7 were proportionally greater for schools with higher concentrations, and applications were reviewed and approved by committee.

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

Operational Budgets for FY 2016-17 exclude carryover and carry forward.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	% Ave Change
ELEMENTARY									
Salaries	161,634,075	174,671,183	178,490,093	178,930,674	181,289,693	184,777,693	191,546,839	29,912,764	2.90%
Instructional Operational	9,129,422	11,220,324	11,442,254	11,669,520	10,497,011	8,892,778	8,281,029	-848,393	-0.89%
Additional Gap Funds	1,787,491	2,212,267	2,271,639	1,973,549	1,948,011	1,643,992	2,210,385	422,894	5.15%
TOTAL ELEMENTARY	172,550,988	188,103,774	192,203,986	192,573,743	193,734,715	195,314,463	202,038,253	29,487,265	2.71%
% to Total General Fund Budget (excluding 2% Contingency)	19.30%	20.15%	20.07%	19.58%	19.23%	18.32%			

FY 2016-17 excludes carryover and carry forward.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	% Ave Change
MIDDLE									
Salaries	61,179,008	66,876,747	70,855,628	72,525,257	72,084,190	72,419,636	73,512,106	12,333,098	3.16%
Instructional Operational	3,333,244	4,504,981	3,479,126	3,818,832	3,428,451	3,507,386	2,806,851	-526,393	-0.96%
Additional Gap Funds	674,589	905,535	894,419	727,202	788,777	547,916	712,785	38,196	3.72%
TOTAL MIDDLE	65,186,841	72,287,263	75,229,173	77,071,291	76,301,418	76,474,938	77,031,742	11,844,901	2.89%
% to Total General Fund Budget (excluding 2% Contingency)	7.29%	7.74%	7.86%	7.84%	7.57%	7.17%			

FY 2016-17 excludes carryover and carry forward.

ALLOCATIONS TO SCHOOL COUNCILS (continued)

		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	% Ave Change
HIGH										
	Salaries	83,973,261	92,542,938	96,069,191	98,001,811	96,533,547	99,828,220	104,497,490	20,524,229	3.77%
	Instructional Operational	6,707,095	6,367,130	6,005,011	5,673,651	5,949,608	5,228,522	2,957,044	-3,750,051	-11.16%
	Additional Gap Funds	902,600	1,017,895	1,111,372	995,137	1,084,695	906,407	1,210,428	307,828	6.27%
	TOTAL HIGH	91,582,956	99,927,963	103,185,574	104,670,599	103,567,850	105,963,149	108,664,962	17,082,006	2.94%
	% to Total General Fund Budget (excluding 2% Contingency)	10.24%	10.7%	10.8%	10.6%	10.2%	10.2%	10.0%		
FY 2016-17 excludes carryover and carry forward.										
	TOTAL COUNCIL BUDGET	329,320,785	360,319,000	370,618,733	374,315,633	373,603,983	377,752,550	387,734,957	48,431,765	2.81%
	% to Total General Fund Budget (excluding 2% Contingency)	36.83%	38.6%	38.7%	38.1%	36.6%	36.5%	35.7%		
	STABILIZATION BUDGET	20,518,770								
EMPLOYEE BENEFITS (900XN)									6-year change	% Ave Change
	ELEMENTARY	11,013,381	12,584,234	13,853,160	14,408,533	15,314,191	15,784,225	17,633,123	6,619,742	8.24%
	MIDDLE	3,361,783	3,875,436	4,411,021	4,790,767	5,145,105	5,361,316	5,850,482	2,488,699	9.74%
	HIGH	4,979,284	5,852,273	6,570,950	6,992,322	7,453,494	8,072,835	9,086,945	4,107,661	10.62%
	Total	19,354,448	22,311,943	24,835,131	26,191,622	27,912,790	29,218,376	32,570,550	13,216,102	9.13%
TOTAL SITE-BASED ALLOCATIONS AND BENEFITS										
	ELEMENTARY	183,564,369	200,688,008	206,057,146	206,982,276	209,048,906	211,098,688	219,671,376	36,107,007	3.08%
	MIDDLE	68,548,624	76,162,699	79,640,194	81,862,058	81,446,523	81,836,254	82,882,224	14,333,600	3.29%
	HIGH	96,562,240	105,780,236	109,756,524	111,662,921	111,021,344	114,035,984	117,751,907	21,189,667	3.41%
	GRAND TOTAL	348,675,233	382,630,943	395,453,864	400,507,255	401,516,773	406,970,926	420,305,507	71,630,274	3.21%
	% to Total General Fund Budget (excluding 2% Contingency)	38.99%	41.0%	41.3%	40.7%	39.4%	39.3%	38.7%		

* Percentages are compared to General Fund budget excluding contingency, carryover, and carryforward.

SCHOOL ADDED ALLOCATIONS (ADD-ON SCHOOL PROGRAMS) –

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

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

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

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

It is important to know there is a process for inserting added components to schools for programs and allocations not under council purview. This process is reliant on the Board approval in the Tentative Budget. In this process, requests to create or expand school “add-on” programs can originate at any level, but must have a cabinet level advocate. At the elementary level, the addition of elementary assistant principals is noteworthy because it started as a grass-roots effort at the school level, but grew into a school need that was discussed extensively by the superintendent and the Board. Specifically, more and more stakeholders acknowledged the need to have administrative support in elementary schools, and this was finally reflected in the 2005 AdvancEd staffing standards for schools. The Goal Clarity initiative is a gross cost as some expenses are offset by exchanges between grant-funded positions and a General Fund Early Childhood program and Embedded PD that moved to Title I and Title II, respectively.

Direct instruction has increased in the form of SRT/PBIS Coaches, ESL program expansion, and transition teachers. The MUSIC program at the elementary level is not a new program, but FY 2013-14 was the first year that the positions were cost-centered at the schools instead of being expensed in a school-centered districtwide code.

SCHOOL ADDED ALLOCATIONS (Allocated to schools but not under council decision-making)											
											% Ave Change
			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	
ELEMENTARY											
	Special Education Add-ons		29,995,859	31,252,922	31,665,629	32,541,924	33,296,795	33,628,993	34,298,485	4,302,626	2.26%
	Assistant Principals		0	0	6,589,263	7,563,202	7,764,728	8,149,271	8,704,709	8,704,709	
	Goal Clarity Coach Initiative		0	0	2,475,695	4,342,557	6,605,670	7,006,302	6,466,361	6,466,361	
	ESL Add-ons		3,588,117	3,950,255	4,523,495	5,138,141	5,756,495	6,369,155	7,519,747	3,931,630	13.16%
	MUSIC (salaries)		0	0	0	1,408,688	1,426,858	1,638,691	1,687,677	1,687,677	
	Start-up & Gold Days (Reg Program)		1,642,120	2,064,172	1,877,815	2,062,789	2,117,578	2,168,204	2,117,578	475,458	4.87%
	Bellarmino Literacy		0	0	0	0	0	0	2,113,421	2,113,421	
	Class-size and Redesign		1,433,098	2,092,517	1,933,980	1,845,855	1,887,575	1,909,884	1,959,598	526,500	6.65%
	Student Reponse Team Coach		0	0	0	0	1,373,082	1,328,113	1,113,163	1,113,163	
	Operational Add-ons (3 codes)		747,653	1,238,997	1,244,301	1,293,690	1,287,414	1,266,024	1,233,003	485,350	10.89%
	Administrator Extended Days		439,204	430,560	1,067,247	1,087,978	1,105,173	1,164,151	1,192,562	753,358	26.20%
	Foreign Language		876,485	937,384	980,504	1,030,882	1,062,119	1,089,854	1,188,603	312,118	5.23%
	Magnet		557,011	715,234	808,249	809,127	783,718	643,579	570,626	13,615	1.53%
	Fee Waiver		733,523	735,725	744,999	772,425	777,275	804,661	822,750	89,227	1.94%
	Security Monitors		758,505	795,357	816,655	808,001	734,764	773,802	848,381	89,876	2.06%
	FRYC Supplement		305,293	595,638	537,481	579,283	590,446	690,041	695,652	390,359	18.79%
	Textbooks		789,203	1,250,291	1,156,952	1,060,977	522,742 *	23,084	0	-789,203	-33.94%
	Embedded PD		0	0	648,063	720,589	0	0	0	0	
	TLCs		631,796	676,527	693,944	629,177	0	0	0	-631,796	
	Montessori		394,066	369,266	378,175	391,249	393,206	396,996	348,443	-45,623	-1.86%
	Extended Learning (ATTAIN)		0	0	0	845,068	207,591	167,767	0	0	
	Social Worker program		0	0	0	0	0	36,379	0	0	
	Mental Health Counselors		0	0	0	0	296,588	282,081	426,554	426,554	
	Employee Benefits (900XA)		812,000	864,211	1,257,336	1,384,718	1,659,786	1,759,549	2,110,688	1,298,688	17.98%
	School Tech Coordinator		206,408	210,690	204,817	204,278	210,391	211,388	212,215	5,807	0.48%
	District Positive Action Center		0	0	0	0	136,556	0	0	0	
	REACH at Atkinson E.S.		0	0	0	0	0	292,376	570,018	570,018	
	CATALPA at Maupin E.S.			0	0	0	15,000	273,144	498,894	498,894	
	Activity Sponsor		0	32,838	34,401	34,197	38,941	39,258	60,879	60,879	
	Menu Item Additions (trades)		0	0	0	0	0	0	1,495,519	1,495,519	
	Other Instruction Add-on		130,000	0	0	0	275,812	280,268	980,665	850,665	
	ADD-ON A17XA		0	0	0	0	0	0	809,827	809,827	
	DEPARTMENT HEAD		0	0	0	0	0	0	325,000	325,000	
	Sub Teachers (excluding some projec		0	120,363	179,780	127,013	112,577	414,837	464,415	464,415	
	Other programs, start-ups, etc.		2,283,513	2,142,561	2,219,843	1,545,903	1,479,003	3,390,826	884,051	-1,399,462	3.01%
	Sub total ELEMENTARY		46,323,855	50,475,508	62,038,625	68,227,711	71,917,883	76,198,678	81,719,484	35,395,629	10.08%
	State-paid benefits		55,587,247	56,862,810	63,393,625	66,511,142	73,113,050	84,457,004	84,458,939	28,871,692	7.36%
	totals from page 19 & 20		183,564,369	200,876,688	206,263,842	207,067,173	209,243,628	211,098,688	219,671,376	36,107,007	3.08%
	GRAND TOTAL		285,475,471	308,215,006	331,696,092	341,806,026	354,274,561	371,754,370	385,849,799	100,374,328	5.17%
	% to Total		31.9%	33.0%	34.6%	34.8%	34.7%	35.9%	35.5%		31

SCHOOL ADDED ALLOCATIONS - <u>continued</u> - (Allocated to schools but not under council decision-making)											
MIDDLE		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	Annual Change	
	Special Education Add-ons	13,501,835	14,508,753	14,789,678	14,350,694	13,507,600	13,414,936	13,110,312	-391,523	-0.40%	
	Instruction Add-ons	1,895,546	633,930	553,184	1,548	0	633	0	-1,895,546		
	Instruction Add-ons	0	2,314,237	2,137,670	2,188,311	2,161,845	2,139,392	1,556,756	1,556,756		
	Instr. Add-ons- Transition Center etc.		0	605	81	1,534,229	1,949,098	1,590,421	1,590,421		
	Goal Clarity Initiative	0	0	646,656	887,110	1,841,618	1,777,633	1,715,302	1,715,302		
	ESL Add-ons	1,032,918	1,011,019	1,072,206	1,149,499	1,210,922	1,245,189	1,455,523	422,605	6.03%	
	Extended Learning (ATTAIN)	0	0	0	677,644	640,627	193,069	0	0		
	Music	0	0	0	917,172	971,266	883,353	908,410	908,410		
	(First budgeted in schools in 2013-14)										
	Activity Sponsor	181,680	124,372	134,171	132894	134,556	128,370	107,100	-74,580	-7.42%	
	Start-up & Gold Days	644,281	709,911	612,637	721,923	684,886	836,806	834,152	189,871	5.18%	
	Security Monitors	643,676	682,924	699,419	667,549	661,400	650,479	768,821	125,145	3.26%	
	Administrator Extended Days	50,844	74,902	218,519	210,059	207,339	211,715	223,555	172,711	40.27%	
	Adminsitrative Add-on	207,169	2,325,270	201,617	182,572	243,683	165,945	274,282	67,113	164.75%	
	Operational Add-ons (3 codes)	318,394	499,310	474,594	519,329	506,262	496,223	505,726	187,332	9.79%	
	Student Reponse Team Coach	0	0	0	0	468,931	628,083	529,309	529,309		
	Montessori (Westport)	0	110,296	246,548	374,655	376,897	410,424	438,002	438,002		
	Magnet (Western & Highland)	141,380	229,829	216,701	225,384	330,879	374,790	388,801	247,421	20.78%	
	Textbooks	373,232	471,514	506,135	360,819	352,819	39,118	0	-373,232	-31.03%	
	Fee Waiver	350,161	354,240	369,792	378,686	388,170	388,170	365,940	15,779	0.79%	
	FRYC Supplement	76,054	134,356	148,653	149,040	181,024	177,703	182,815	106,761	18.34%	
	Athletics (less fringes)	6,402	165,014	185,979	201,264	134,751	203,678	319,494	313,092	428.90%	
	Mental Health Counselors	0	0	0	0	76,074	142,026	234,519	234,519		
	Employee Benefits (900XA)	975,240	444,523	446,968	439,642	621,658	643,491	870,500	-104,740	4.11%	
	Employee Benefits (I17XA)	0	63,519	71,157	82,534	97,655	108,341	81,289	81,289	6.46%	
	Safe School Program	220,694	203,642	219,514	208,842	211,039	195,281	234,667	13,973	1.49%	
	School Tech Coordinator	63,501	63,833	61,913	70,946	73,398	71,626	57,750	-5,751	-1.04%	
	Resource Teachers	0	0	0	0	468,931	635,174	291,417	291,417		
	ADD-ON A17XA	0	0	0	0	0	0	511,119	511,119		
	DEPARTMENT HEAD	0	0	0	0	0	0	125,000	125,000		
	Sub Teachers not in other categories	0	63,780	100,222	97,574	95,804	89,008	53,019	53,019		
	Other programs, start-up costs etc.	1,947,452	1,242,312	1,826,146	1,006,731	540,253	323,526	846,362	-1,101,090	6.84%	
	Sub total MIDDLE	22,630,459	26,431,486	25,940,683	26,202,502	28,724,516	28,523,280	28,580,363	5,949,904	4.18%	
	State-paid benefits	22,640,721	23,791,771	25,916,648	27,011,320	29,517,029	25,475,742	25,475,742	2,835,021	2.30%	
	totals from page 19 & 20	68,548,624	76,355,155	79,922,648	82,090,567	81,482,472	81,836,254	82,882,224	14,333,600	3.29%	
	GRAND TOTAL	113,819,804	126,578,412	131,779,979	135,304,389	139,724,017	135,835,276	136,938,329	23,118,525	3.21%	
	% to Total		13.6%	13.8%	13.8%	13.7%	13.1%	12.6%			

SCHOOL ADDED ALLOCATIONS - continued - (Allocated to schools but not under council decision-making)											
HIGH			2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	Annual Change
	Special Education Add-ons		14,771,625	15,690,576	15,873,389	16,401,838	17,123,022	18,184,795	17,709,496	2,937,871	2.50%
	Teachers (Trim. & Trans.Cntr key 918		2,259,494	2,366,393	2,783,747	2,667,737	4,634,468	4,951,840	5,146,681	2,887,187	19.59%
	Voc Tech (106X excl 935)		3,328,394	3,538,902	3,704,544	3,483,671	4,186,777	4,281,427	4,536,483	1,208,089	5.42%
	Career and Tech Flex (unti935)		550,317	877,783	766,722	538,771	987,771	1,092,677	983,652	433,335	8.32%
	ESL Add-ons		1,263,845	1,332,719	1,654,393	1,710,540	1,978,690	2,059,026	2,530,358	1,266,513	14.03%
	Textbooks		1,591,989	1,848,151	1,114,089	1,034,620	2,068,748	1,901,725	1,886,586	294,597	8.85%
	Goal Clarity Initiative		0	0	546,335	1,146,843	1,835,762	1,956,299	1,974,700	1,974,700	
	Extended Learning (ATTAIN)		0	0	0	932,233	1,560,403	642,408	0	0	
	Start-up & Gold Days		880,672	1,313,423	1,191,688	1,289,892	1,351,283	1,435,427	1,349,285	468,613	0.79%
	Maintenance Worker		1,079,164	1,191,298	1,201,890	1,226,258	1,242,334	1,170,376	1,117,882	38,718	-1.21%
	Security Monitors		962,004	918,887	954,405	983,428	1,092,794	1,110,401	1,187,505	225,501	5.32%
	Board pd Office of Princ. (incl BACs)		174,884	228,123	189,307	129,084	683,010	682,680	1,007,715	832,831	85.57%
	Activity Sponsor		618,025	661,670	669,121	641,983	674,069	697,666	711,934	93,909	1.52%
	Operational Add-ons (3 codes)		444,202	637,351	665,763	676,560	695,587	701,920	699,631	255,429	1.90%
	MUSIC		0	0	0	524,707	664,997	579,719	607,426	607,426	
	Fee Waiver		492,089	498,328	522,720	553,536	580,680	600,064	616,320	124,231	4.35%
	Student Reponse Team Coach		0	0	0	0	139,661	213,061	348,319	348,319	
	FRYC Supplement		68,496	144,223	143,427	74,107	127,609	164,935	175,808	107,312	11.83%
	Magnet		93,634	42,414	63,630	73,679	75,520	191,907	255,783	162,149	51.14%
	Athletics		3,541,552	3,955,361	3,935,247	3,996,674	4,104,689	4,197,182	3,691,709	150,157	-1.21%
	Career Planners		0	50,667	201,123	218,974	218,767	220,673	232,331	232,331	62.38%
	Vending Supplement		324,340	336,880	336,880	336,880	336,880	0	0	-324,340	
	Home School Coordinator		0	0	0	352,575	403,066	424,779	431,423	431,423	
	Mental Health Counselors		324,340	0	0	0	147,217	179,376	186,819	-137,521	
	College Access Res. Teacher		17,701	0	0	0	515,054	1,054,802	985,380	967,679	
	School Tech Coordinator		36,531	65,414	64,045	68,371	72,516	77,565	74,750	38,219	2.81%
	Resource Teachers		0	0	0	0	68,507	69,515	148,462	148,462	
	Aviation		35,347	52,288	95,409	75,807	113,428	57,654	95,650	60,303	25.66%
	Counselors		0	0	0	0	327,393	398,616	421,170	421,170	
	Other programs, start-up costs,		991,508	923,404	1,374,920	1,322,340	3,663,351	4,540,642	4,784,300	3,792,792	
	Summer Bridge Program		0	0	0	0	224,500	0	0	0	
	ADD-ON A17XA		0	0	0	0	0	0	174,573	174,573	
	DEPARTMENT HEAD		0	0	0	0	0	0	234,715	234,715	
	Sub Teachers not in other categories		145,444	155,155	174,912	148,081	230,082	271,789	178,687	33,243	7.33%
	Employee Benefits (900XA)		1,821,768	910,336	1,227,066	1,373,004	1,725,067	1,829,984	1,875,150	53,382	16.18%
	Sub total HIGH		35,817,365	37,739,746	39,454,772	41,982,193	53,853,702	55,940,930	56,360,683	20,543,318	8.77%
	State-paid benefits		31,857,278	32,080,334	35,436,805	36,678,204	42,857,978	36,052,957	36,053,654	4,196,376	2.99%
	totals from page 19 & 20		96,562,240	105,526,602	109,322,838	111,662,921	111,021,344	114,035,984	117,751,907	21,189,667	2.23%
	GRAND TOTAL		164,236,883	175,346,682	184,214,415	190,323,318	207,733,024	206,029,871	210,166,244	45,929,361	3.74%
	% to Total		18.3%	18.8%	19.2%	19.4%	20.4%	19.9%	19.3%		

EARLY CHILDHOOD – GENERAL FUND SUPPORT

The early childhood program continues to be a flagship of programs that JCPS believes makes a difference in students' lives. The drop in General Fund support in FY 2012-13 pertains to an exchange needed to implement the Goal Clarity Coach (GCC) initiative. Specifically, the cost of the Goal Clarity initiative was partially offset by exchanges between grant-funded positions and a General Fund Early Childhood program. The exchange was between grant-funded positions that could no longer stay in grants, and a General Fund Early Childhood program. However, it is important to note that the General Fund portion is not the only local support of Early Childhood program. Specifically, the total Title I support for Early Childhood is now \$10.3 million. Since these Title I funds are used for Early Childhood and could have been used for Kindergarten through twelfth grade program, the \$10.3 million in Title I investment demonstrates the belief that the support for fragile students in the early years is a vital need for their academic and life-long success. The budget increases we see in FY 2014-15 in General Fund is the recurrent addition of support from General Fund approved by the Board, but the allocations were approved as they were requested: one-year only.

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

PRESCHOOL

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	% Ave Change
Salaries	961,263	2,333,081	1,467,619	1,116,093	3,207,175	2,703,267	3,678,141	2,716,878	116.28%
Employee benefits	213,365	588,286	227,859	143,586	755,301	577,430	547,210	333,845	143.67%
State-paid benefits	20,804	3,898	26,453	5,510	103,945	517,324	517,324	496,520	782.22%
Other Payroll	3,327	50,390	48,534	10,320	23,593	22,452	30,970	27,643	1359.11%
Operational	38,393	48,249	172,518	87,306	-582,391	-34,451	439,843	401,450	-139.15%
TOTAL PRESCHOOL	1,237,152	3,023,904	1,942,983	1,362,815	3,507,623	3,786,022	5,213,488	3,976,336	112.66%
% to Total	0.1%	0.3%	0.2%	0.1%	0.3%	0.4%	0.5%		

SPECIAL EDUCATION SCHOOLS (aka ECE SCHOOLS)

The staffing of special education schools typically does not see much change beyond assignment approved by the Exceptional Child Education (ECE) Division based on the Individual Education Plans of specific students. However, FY 2014-15 reflected increases approved to support the efforts of these very special schools. An assistant principal was added to three sites, two specialists were added, and an increase in the Goal Clarity Coach initiative there. The special education schools are Ackerly, Alfred Binet School, Churchill Park, Heuser Hearing and Language Institute, Mary Ryan Academy, and Waller-Williams.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	% CHANGE
SPECIAL EDUCATION SCHOOLS									
Salaries	7,683,335	7,451,381	7,665,016	7,902,832	8,965,759	9,265,838	10,431,514	2,748,179	5.39%
Employee benefits	689,142	785,745	815,780	862,265	970,096	1,004,796	1,410,506	721,364	13.33%
State-paid benefits	1,791,668	1,656,281	1,792,142	1,885,132	2,311,358	2,754,918	2,754,918	963,250	7.94%
Other Flex Payroll	167,737	181,866	126,233	132,260	107,822	148,121	131,373	-36,364	-1.63%
Operational	259,557	332,438	285,461	322,037	273,881	270,766	313,797	54,240	4.43%
 TOTAL SPECIAL ED.	 10,591,439	 10,407,711	 10,684,632	 11,104,526	 12,628,916	 13,444,439	 15,042,108	 4,450,669	 6.15%
% to Total	1.2%	1.1%	1.1%	1.1%	1.2%	1.3%	1.4%		

SPECIAL SCHOOLS

Ahrens, Breckinridge Metro, Brown School, Minor Daniels Academy, Dawson Orman, ESL Newcomer Center, TAPP Program, Jefferson County High School, Kennedy Metro, Liberty H.S., Two positions at the Challenger Learning Center, The Phoenix School of Discovery, and Youth Performing Arts School are considered special schools. The decrease in flex operational funds in FY 2012-13 was due to an intentional effort to specifically define and distinguish the budget needs of the schools. In collaboration with the principals we created clearly identifiable budget components which represent the schools' reported and recurrent needs. This decrease in flex funds is offset by an increase in salary budget.

SPECIAL SCHOOLS

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	% CHANGE
Salaries	33,754,133	35,156,742	36,561,506	37,397,913	37,708,255	37,551,285	42,080,024	8,325,891	3.82%
Employee benefits	2,124,235	2,395,823	2,688,038	2,801,091	3,056,353	3,251,199	3,673,372	1,549,137	9.61%
State-paid benefits	8,296,444	8,625,036	9,256,709	9,632,077	10,623,452	9,645,392	9,645,392	1,348,948	2.74%
Other Flex Payroll	584,209	544,170	646,726	628,328	668,238	780,939	540,890	-43,319	0.27%
Operational	1,692,939	1,809,283	1,762,550	1,950,118	1,451,241	1,371,496	1,470,022	-222,917	-1.49%
TOTAL SPECIAL	46,451,960	48,531,054	50,915,529	52,409,527	53,507,539	52,600,311	57,409,700	10,957,740	3.64%
% to Total	5.2%	5.2%	5.3%	5.3%	5.2%	5.1%	5.3%		

STATE AGENCY

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

STATE AGENCY SITES	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	6-year change	% CHANGE
Salaries	5,771,760	7,011,662	7,421,313	7,373,644	7,419,470	7,245,133	8,263,378	2,491,618	6.50%
Employee benefits	349,637	454,960	523,159	591,887	623,240	652,836	777,799	428,162	14.57%
State-paid benefits	1,504,403	1,664,191	1,865,270	1,859,633	2,131,219	4,638,411	4,643,077	3,138,674	25.79%
Other Flex Payroll	75,583	67,510	93,418	138,724	172,111	88,873	110,394	34,811	12.69%
Operational	244,993	233,997	157,159	84,679	207,808	141,117	259,715	14,722	18.99%
TOTAL STATE AGENCY	7,946,376	9,432,320	10,060,319	10,048,567	10,553,848	12,766,370	14,054,363	6,107,987	10.22%
% to Total	0.9%	1.0%	1.1%	1.0%	1.0%	1.2%	1.3%		

CENTRAL OFFICE

There are many items that warrant pointing out regarding central office. All positions in central office are approved by the Board, and this standard ensures financial control for JCPS. Our Position Control system ensures the integrity of this standard once specific approval is provided by the Board. Additionally, there is a formalized approval process to fill a central office vacancy, and the department head must prove that the position is mission critical. Also, 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. A department must submit a budget request through the established process in order to have resources added. Central office reductions were taken in the amount of \$3.0 million for FY 2016-17. Many of our central office staff are in direct contact with students:

CENTRAL OFFICE STAFF that provide direct services to students

Transportation

Bus Drivers	996
Interim Bus Drivers (unit 960)	20
Bus Driver/Compound Asst.	14
Bus Monitors	27
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	1,279

Pupil Personnel	
Social Worker	15
Physical Development and Health Services	
LPNs	21
English as a Second Language	
Bilingual Associate Instructor	5
Achievement Area Five	
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	122
----------	-----

TOTAL 1,401

CENTRAL OFFICE

ADMINISTRATION

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

	2012-13	2013-14	2014-15	2015-16	2016-17	5-year change	% Ave Change
Salaries	1,551,841	1,555,114	1,458,067	3,768,138	5,260,572	3,708,731	48.00%
Employee Benefits	117,579	123,561	125,837	337,946	517,122	399,543	57.13%
Other Payroll (900XS)	23,012	20,672	20,194	75,154	168,417	145,405	95.94%
Operational	688,993	799,470	820,654	752,491	755,132	66,139	2.68%
TOTAL	2,381,425	2,498,817	2,424,752	4,933,729	6,701,243	4,319,818	35.32%
% to Total (excl 2% conting.)	0.2%	0.3%	0.2%	0.5%	0.6%	0	31.40%

OPERATIONS DIVISION

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

	2012-13	2013-14	2014-15	2015-16	2016-17	5-year change	% Ave Change
Salaries	67,159,722	66,876,007	66,259,016	64,906,309	67,245,979	86,257	0.05%
Employee Benefits	19,547,406	19,020,940	18,313,087	18,028,147	18,386,866	-1,160,540	-1.50%
Other Payroll (900XS)	1,058,245	1,153,396	1,943,969	3,257,853	899,048	-159,197	18.18%
Operational	23,344,715	33,303,598	28,345,218	25,709,106	32,819,124	9,474,409	11.53%
TOTAL	111,110,088	120,353,941	114,861,290	111,901,415	119,351,017	8,240,929	1.96%
% to Total (excl 2% conting.)	11.6%	12.2%	11.3%	10.8%	11.0%		

* Decrease in fringes due to CERS rate

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

ACADEMICS DIVISION *	2012-13	2013-14	2014-15	2015-16	2016-17	5-year change	% Ave Change
Salaries	21,658,117	21,736,237	21,656,711	19,198,643	21,607,084	-51,033	0.30%
Employee Benefits	1,940,161	1,985,597	2,046,003	1,843,597	2,225,362	285,201	4.05%
Other Payroll (900XS)	805,834	656,682	774,694	343,129	696,630	-109,204	11.69%
Operational	2,964,588	3,782,671	5,004,816	5,114,092	4,963,347	1,998,759	14.78%
TOTAL	27,368,700	28,161,187	29,482,224	26,499,461	29,492,423	2,123,723	2.19%
% to Total (excl 2% conting.)	2.9%	2.9%	2.9%	2.6%	2.7%		

DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATIONS SERVICES DIVISION

	2012-13	2013-14	2014-15	2015-16	2016-17	5-year change	% Ave Change
Salaries	6,096,594	6,233,605	6,565,570	6,277,911	6,443,396	346,802	1.46%
Employee Benefits	527,415	557,779	598,903	586,589	727,503	200,088	8.77%
Other Payroll (900XS)	249,236	178,742	99,325	78,813	126,075	-123,161	-8.35%
Operational	1,088,170	1,401,373	1,308,602	1,134,913	763,866	-324,304	-5.95%
TOTAL	7,961,415	8,371,499	8,572,400	8,078,226	8,060,840	99,425	0.39%
% to Total (excl 2% conting.)	0.8%	0.9%	0.8%	0.8%	0.7%		

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

CENTRAL OFFICE CONTINUED

COMMUNICATIONS and COMMUNITY	2012-13	2013-14	2014-15	2015-16	2016-17	5-year change	
Salaries	3,475,572	2,482,114	2,246,492	792,351	819,604	-2,655,968	-24.84%
Employee Benefits	530,233	364,680	330,967	100,037	99,064	-431,169	-27.80%
Other Payroll (900XS)	268,720	239,929	171,937	153,835	147,441	-121,279	-13.43%
Operational	404,799	457,439	379,760	408,308	495,145	90,346	6.20%
TOTAL	4,679,324	3,544,162	3,129,156	1,454,531	1,561,254	-3,118,070	-20.54%
% to Total (excl 2% conting.)	0.5%	0.4%	0.3%	0.1%	0.1%		

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

DIVERSITY, EQUITY, and POVERTY	2012-13 *	2013-14	2014-15	2015-16	2016-17	5-year change	% Ave Change
Salaries	2,246,194	2,693,055	2,770,123	2,987,817	2,245,599	-595	1.44%
Employee Benefits	230,390	350,968	358,763	396,456	314,676	84,286	11.11%
Other Payroll (900XS)	152,694	55,645	93,876	278,446	66,810	-85,884	31.44%
Operational	501,813	392,228	516,942	534,833	929,489	427,676	21.80%
TOTAL	3,131,091	3,491,896	3,739,704	4,197,552	3,556,574	425,483	3.90%
% to Total (excl 2% conting.)	0.3%	0.4%	0.4%	0.4%	0.3%		

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

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

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

BUSINESS SERVICES DIVISION	2012-13	2013-14	2014-15	2015-16	2016-17	5-year change	% Ave Change
Salaries	6,671,393	6,334,421	6,310,867	8,343,582	9,677,265	3,005,872	10.69%
Employee Benefits	1,573,926	1,521,485	1,470,528	1,248,137	1,546,148	-27,778	0.52%
Other Payroll (900XS)	93,190	137,359	172,954	153,989	82,900	-10,290	4.05%
Operational	188,289	188,292	213,888	1,617,979	1,827,084	1,638,795	170.75%
TOTAL	8,526,797	8,181,557	8,168,237	11,363,687	13,133,397	4,606,600	12.62%
% to Total (excl 2% conting.)	0.9%	0.8%	0.8%	1.1%	1.2%		

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

GRAND TOTAL CENTRAL OFFICE	2012-13	2013-14	2014-15 *	2015-16 **	2016-17	5-year change	% Ave Change
	165,158,840.84	174,603,058.89	170,377,763.00	168,428,601.00	181,856,748.00	16,697,907.16	2.53%
% to Total (excluding 2% Contingency)	17.2%	17.8%	16.7%	16.3%	16.7%		

* 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.

OVERHEAD

	2010-11	2011-12	2012-13	2013-14	2014-15		2015-16	2016-17	5-year change	% Ave Change
SYSTEMWIDE SCHOOL COSTS										
Sub teachers, Preferred Subs, National Board Certif., Cap Size	6,491,491	5,357,798	2,346,691	2,548,007	2,555,011 *		3,479,485 ***	13,284,141	(3,012,006)	-5.73%
Science Kit Refurbishment (prev. G.E.)	0	0	138,835	590,500	333,901		435,426	400,000	435,426	
Foreign Language Centralized Costs	11,671	5,589	0	0	1,105		370	600	(11,301)	
Registration Fees	0	72,000	0	0	0		0	0	0	
Student Meal Collection	0	0	0	0	0		10,599	12,000	10,599	
Free and Reduced Eligibility cost	0	0	0	0	50,889		56,009	51,000	56,009	
Priority School Extended Learning	0	0	0	0	0		0	1,170,810	0	
Music Instruments and Repair	531,594	541,936	416,020	457,897	641,648 **		539,359	598,000	7,765	2.59%
Itinerant teacher In-county travel	24,470	28,867	29,234	23,740	24,150		16,206	30,400	(8,264)	-6.14%
sub-total	7,059,226	6,006,190	2,930,781	3,620,144	3,606,704 *		4,537,454	15,546,951		
OTHER SYSTEMWIDE COSTS										
WATER	1,539,438	1,480,734	1,478,661	1,479,785	1,497,767		1,560,573	1,600,000	21,135	0.31%
SEWAGE	2,102,119	2,251,114	2,331,723	2,433,891	2,505,590		2,686,323	2,700,000	584,204	5.04%
SANITATION SERVICE	561,407	579,440	562,565	578,741	625,370		591,804	581,555	30,397	1.17%
TELEPHONE	886,772	711,105	736,549	582,053	632,143		514,745	1,850,000	(372,027)	-9.43%
NATURAL GAS	3,295,586	3,729,167	2,903,333	4,136,983	3,835,134		2,449,061	2,153,455	(846,525)	-1.99%
ELECTRICITY	14,842,503	14,608,198	14,970,810	15,926,037	16,933,931		17,030,672	16,913,182	2,188,169	2.84%
PUPIL TRANSPORTATION INSURANCE	2,411,048	2,004,847	3,355,224	3,930,566	2,955,436		2,878,783	1,371,153	467,735	8.05%
PROPERTY INSURANCE	1,967,179	1,636,059	1,795,808	1,869,116	1,864,426		1,551,227	1,579,826	(415,952)	-4.01%
FLEET INSURANCE	656,193	859,415	1,420,810	1,642,806	999,357		1,618,110	1,522,967	961,917	26.93%
OTHER INSURANCE (2 codes)	296,445	303,652	382,429	368,178	-108,170		836,092	695,403	539,647	-195.53%
POSTAGE	479,759	519,160	338,277	271,076	341,093		314,547	350,000	(165,212)	-5.69%
GROUP LIABILITY INSURANCE	1,284,979	1,112,940	773,167	880,322	1,427,014		2,936,546	2,754,814	1,651,567	27.57%
UNREALIZED LOSSES	0	0	1,089,391	0	0		0	0	0	
INTERNAL AUDIT TRAINING	17,500	17,520	17,520	17,520	17,520		18,675	32,000	1,175	1.34%
BANK FEES	11,176	3,418	11,153	11,523	25,101		141,213	103,000	130,037	148.12%
NON-BUS VEHICLES	155,260	520,072	74,738	14,908	199,255 **		277,424	450,404	122,164	269.02%
CONTRACT GROUND SERVICE	74,909	22,670	-3,300	-975	0		0		(74,909)	
BUILDING REPAIR AND MAINTENANCE	7,175	7,175	12,050	10,875	10,675		12,000	12,000	4,825	13.75%
CELL PHONES	0	0	-3,449	0	-1,633		0		0	
NON BUS GASOLINE	-32,573	-31,592	-31,178	-32,242	1,504		2,128	0	34,701	
NON BUS DIESEL	1,289	1,395	1,210	1,156	1,912		1,117	0	(172)	

OVERHEAD (continued)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	5-year change	% Ave Change
BUILDING RENT	90,000	92,500	115,349	98,500	106,196	2,513	0	(87,487)	-15.39%
Fringe Costs (unit 950 only)	343,281	94,821	112,024	42,609	100,887	697,668	17,000	354,387	122.42%
LEGAL SERVICES	0	0	75,429	63,005	77,036	63,880	80,000	63,880	
FIDELITY INSURANCE	-1,683	18,245	26,767	17,758	8,848	18,246	20,000	19,929	-223.07%
INTERIM POSITIONS, including 20 drivers	835,550	751,335	1,152,568	882,388	1,029,966	813,383	953,928	(22,167)	3.12%
KETS Projected and other Matching **	0	0	0	0	0	0	1,724,193	0	
MUNIS Costs (multiple codes)	862,400	611,809	384,298	484,855	560,517	542,592	615,000	(319,808)	-5.53%
INSUR. REPLACEMENT(reimb)- 5 codes-900XI	-9,534	13,871	-513,440	10,894	11,225	-15,460	151,746	(5,926)	-876.77%
ADMINISTRATIVE CONTINGENCY	15,203	0	0	0	0	0	141,425	(15,203)	
DUES and FEES	1,875	-43	0	0	0	0	0	(1,875)	
MISC EXPENSE	0	0	7,773	0	0	0	0	0	
Travel out of District	2,985	820	823	460	776	1,795	0	(1,190)	16.75%
ON-LINE NETWORK	0	792,701	750,379	489,487	508,579	547,206	520,000	547,206	
Contingency for Student Safety Programs	0	0	0	0	0	0	2,000,000	0	
Contingency for Bus Driver Incentive	0	0	0	0	0	0	50,000	0	
Contingency for Tuition Reimbursement	0	0	0	0	0	0	50,000	0	
Registration Fees	7,559	1,862	2,067	744	0	0	0	(7,559)	
	32,705,802	32,714,410	34,331,528	36,213,019	36,167,455	38,092,863	40,993,051	5,387,061	3.13%
MUNIS (950 and 960 - I/Ls 07 and 80 only)	32,705,802	32,714,410	34,331,528	36,213,019	36,167,455				
State-paid Benefits (I.L. 07 and 80 only)	23,356,240	23,569,126	18,176,503	19,652,129	24,254,186	23,153,241	23,153,241		
TOTAL OVERHEAD	63,121,268	62,289,726	55,438,812	59,485,292	64,028,345	65,783,558	79,693,243		
	7.06%	6.67%	5.79%	6.05%	6.28%	6.35%	7.3%		

GENERAL FUND EXPENSE TREND BY DIVISION

IMPORTANT!: The FY 2016-17 Budget excludes carryover, carry forward, and contingency code in order to provide a consistent examination between years (i.e. apples-to-apples).

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	\$ CHANGE	% CHANGE
ELEMENTARY	308,215,006	331,696,092	341,806,026	354,274,561	371,754,370	385,849,799	14,095,429	3.7%
MIDDLE	126,578,412	131,779,980	135,304,389	139,724,017	135,835,276	136,938,329	1,103,053	0.8%
SECONDARY	175,346,682	184,214,415	190,323,318	207,733,024	206,029,871	210,166,244	4,136,373	2.0%
PRESCHOOL	3,023,904	1,942,983	1,362,815	3,507,623	3,786,022	5,213,488	1,427,466	27.4%
SPECIAL ED. SCHOOLS	10,407,711	10,684,632	11,104,526	12,628,916	13,444,439	15,042,108	1,597,669	10.6%
SPECIAL SCHOOLS	48,531,054	50,915,529	52,409,527	53,507,539	52,600,311	57,409,700	4,809,389	8.4%
STATE AGENCY	9,432,320	10,060,319	10,048,567	10,553,848	12,766,370	14,054,363	1,287,993	9.2%
Districtwide School centered Costs (Unit 945)	7,570,945	2,930,781	3,620,143	3,606,704	4,537,454	15,546,951	11,009,497	70.8%
SUBTOTAL	689,106,036	724,224,730	745,979,311	785,536,232	800,754,113	840,220,982	39,466,869	4.7%
ADMINISTRATION	9,478,541	2,335,323	2,474,213	2,424,752	4,933,729	6,701,243	1,767,514	26.4%
OPERATIONS DIVISION	114,955,877	111,110,088	120,353,941	114,861,290	111,901,415	119,351,018	7,449,603	6.2%
ACADEMICS DIVISION	27,482,993	27,368,700	28,161,188	29,482,224	26,499,461	29,492,423	2,992,962	10.1%
DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION	2,968,409	7,961,415	8,371,499	8,572,400	8,078,226	8,060,840	-17,386	-0.2%
COMMUNICATIONS AND COMMUNITY RELATIONS	4,507,970	4,725,426	3,568,766	3,129,156	1,454,531	1,561,254	106,723	6.8%
EQUITY DIVISION	1,526,572	3,131,091	3,491,896	3,739,704	4,197,552	3,556,574	-640,978	-18.0%
BUSINESS SERVICES	8,307,484	8,526,797	8,181,557	8,168,237	11,363,687	13,133,397	1,769,710	13.5%
Districtwide Costs and fiscal reserve (units 000,950, 960)	54,718,779	52,508,031	55,865,149	60,421,641	60,987,344	62,422,099	1,434,755	2.3%
Excludes Contingency Code for this presentation								
SUBTOTAL	223,946,625	217,666,871	230,468,209	230,799,404	229,415,945	244,278,848	14,862,903	6.1%
TOTAL	913,052,661	941,891,601	976,447,520	1,016,335,636	1,030,170,058	1,084,499,830	54,329,772	5.0%
<u>Other Financing Uses</u>								
FUND TRANSFER (obj 0910)	5,202,809	16,559,496	8,728,806	5,461,710	5,383,210	1,724,193	-3,659,017	-212.2%
OTHER	15,244,467	-1,004,516	-1,773,045	-1,913,069		0	0	
TOTAL	933,499,937	957,446,581	983,403,281	1,019,884,277	1,035,553,268	1,086,224,023	50,670,755	
Total Per Financial Statement	933,499,937	957,446,581	983,403,281	1,019,884,277	tbd	tbd		
Total Per MUNIS				1,019,884,277	1,035,553,268			

GENERAL FUND FIVE YEAR FORECAST

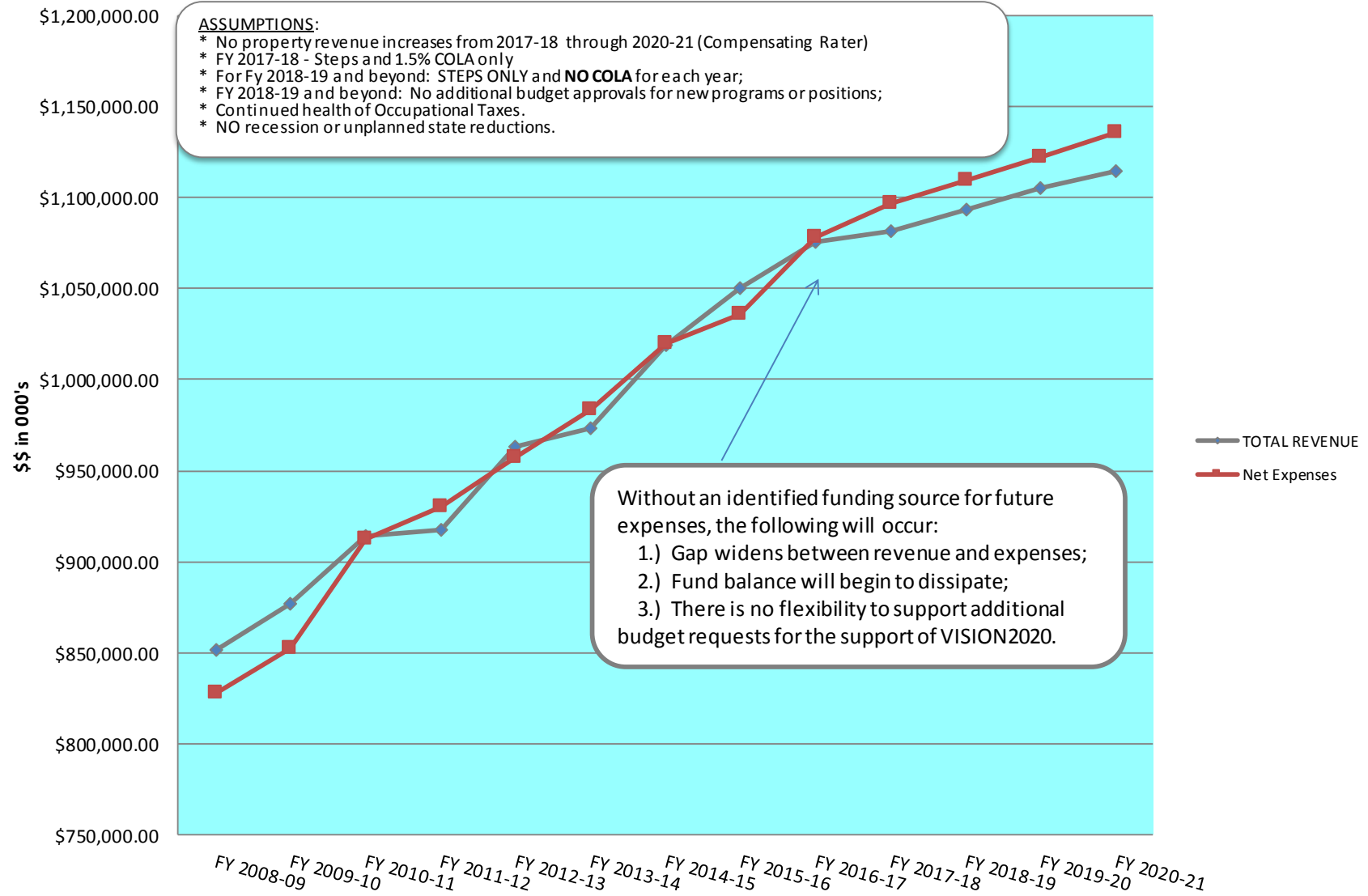
F=Forecast B=Budget

Assumptions:

- * STEPS and 1.5% COLA only in FY 2018
- * STEPS only in FY 2019 through FY 2021 - No COLA in the last three years of this forecast.
- * No state mandated salaries without offsetting revenue
- * No increase in property revenue (except for new construction) FY 2018 through FY 2021
- * Stabilized state SEEK funding through increased BASE Per Pupil after FY 2017-18
- * Moderate but healthy increases in Occupational Taxes

in 000s	4% increase in Property Rate			0% incr. Property Revenue (Compensating Rate)			(Compensating Rate)			(Compensating Rate)			(Compensating Rate)		
	\$			\$			\$			\$			\$		
	2016-17B	Change	% Incr.	2017-18F	Change	% Incr.	2018-19F	Change	% Incr.	2019-20F	Change	% Incr.	2020-21F	Change	% Incr.
On Behalf	190,927			190,927			190,927			190,927			190,927		
Property Taxes	442,552	18,568	4.1%	443,552	1,000	0.2%	444,552	1,000	0.2%	445,552	1,000	0.2%	446,552	1,000	0.2%
Occupational Taxes	160,931	9,109	8.6%	170,587	9,656	6.0%	180,822	10,235	6.0%	191,671	10,849	6.0%	200,144	8,473	4.4%
Other Local	13,304	770	6.1%	13,323	19	0.1%	13,342	19	0.1%	13,363	21	0.2%	13,362	(1)	0.0%
SEEK	258,776	(7,449)	-2.8%	254,544	(4,232)	-1.6%	254,544	0	0.0%	254,544	0	0.0%	254,544	0	0.0%
Other state	2,194	0	0.0%	2,194	0	0.0%	2,203	9	0.4%	2,211	8	0.4%	2,045	(166)	-7.5%
Federal	6,711	130	2.0%	6,845	134	2.0%	6,982	137	2.0%	7,121	139	2.0%	7,121	0	0.0%
	0	0		0			0			0			0		
TOTAL REVENUE	1,075,395	24,813	2.4%	1,081,972	6,577	0.6%	1,093,372	11,400	1.1%	1,105,389	12,017	1.1%	1,114,695	9,306	0.8%
EXPENSES	1,086,222			1,078,479			1,096,983			1,109,638			1,122,520		
CHANGES in EXPENSES															
Increased Cost of Personnel (est.)				21,713		STEPS plus	12,655		STEPS only	12,883		STEPS only	13,114		STEPS only
Subtract <u>One-time approvals</u> from previous year				(3,209)		(1.5% COLA)									
SUBTOTAL EXPENSE CHANGES				18,504			12,655			12,883			13,114		
EXPENSES	1,086,222	35,302	3.4%	1,096,983	10,761	1.0%	1,109,638	12,655	1.2%	1,122,520	12,883	1.2%	1,135,635	13,114	1.2%
Anticipated savings and reimbursements	(7,743)														
Net Expenses	1,078,479			1,096,983			1,109,638			1,122,520			1,135,635		
Surplus / Deficit	(3,084)			(15,011)			(16,266)			(17,131)			(20,940)		
<u>Total General Fund Balance</u>	123,714			108,703			92,437			75,306			54,366		
Unreserved Fund Balance	70,084			55,073			38,807			21,676			736		
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

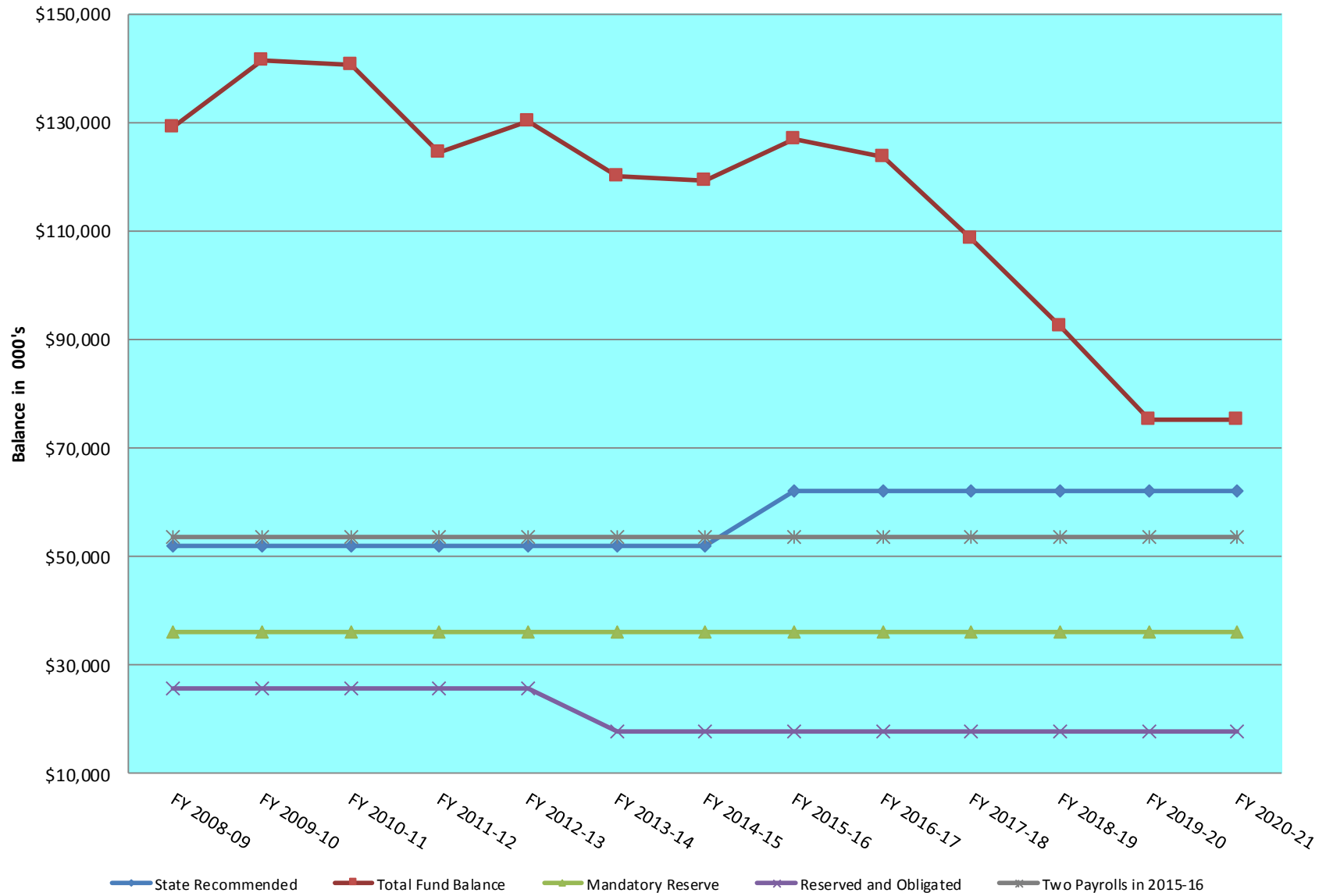


i in millions

Jefferson County Public Schools General Fund Balance Usage



Jefferson County Public School General Fund Balance



CONCLUSION –

The increase in tax assessments in FY 2015-16 and FY 2016-17 provided the following:

- A budget within acceptable reach of equal recurrent revenue and recurrent expenses.
- A budget for FY 2016-17 that required no reductions in order to balance, but provided an opportunity to redirect resources. We also maintained the following:
 - Board-approved standards for school allocations.
 - The bulk of all initiatives added to schools, and on-going support of 100% of those initiatives supported by General Fund in FY 2016-17.

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

- No tax revenue increases in FY 2017-18 through FY 2020-21.
IMPORTANT: Increases in tax assessments could be moderate, but a compensating rate is assumed. This means that the current assumption is that even if tax assessments increase, Finance has not assumed that equivalent tax rate will be approved.
- FY 2016-17 assumes steps added and 1.5% cost of living adjustment (COLA) for Teamsters and JCTA.
- FY 2017-18 assumes steps added and 1.5% cost of living adjustment (COLA) for Teamsters and JCTA.
- For FY 2018-19 and beyond, we have assumed steps added each year, but no cost-of-living increases.
- No newly identified funding sources in the private sector.
- No added initiatives or expansion of programs.

FLEXIBILITY EQUALS OPPORTUNITIES

The flexibility of the Board of Education is embedded in the connectivity of new revenue and adding expenses not yet reflected in the long-term projection. Any new revenue would be through tax revenue, new identified sources, or grant application. If a program is identified as either marginal or ineffective, then the savings is not needed to balance the budget. Therefore, the savings in eliminated programs could actually be redirected to cost-of-living increases, new initiatives, or expansion of existing programs. Even when recurrent resources are closely matched to recurrent expenses, it is still the District's responsibility that limited resources be used for those components that best insure the success of students. We cannot afford to do all things, and so we must do the right things. Programs long embedded in the system cannot be exempt from scrutiny. We strongly believe that through the process of Continuous Improvement Model (CIM) that the intentional use of resources will be insured in future years. Both new proposals and long standing programs entrenched in our system must be commonly weighed to insure that all components have the greatest impact on student achievement.

CHALLENGES

- 1.) ANY ADDITIONAL UNFUNDED MANDATES – Since there is no cost-of-living included in the long-term forecast beyond FY 2017-18, we cannot afford to have the Commonwealth determine our local expenses. We were fortunate that increased tax assessments filled a large portion of the state funding gap for the biennium of FY 2014-15 and FY 2015-16, as well as the biennium of FY 2016-17 and FY 2017-18.
- 2.) FULFILLING VISION2020
Finance has already started discussing long-term plans with stakeholders in order to insure that that all elements of the strategic plan are identified and quantified by March 2017. These are areas such as College and Career Preparedness, English as a Second Language expansion, additional mental health counselors, facility needs, continued increases in bus replacement, and much more.

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		120,080,559.74	119,207,880.92	135,070,500.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	365,574,681.17	382,661,970.07	399,957,815.00
1115	DELINQUENT PROPERTY TAX	5,499,426.18	5,017,003.60	5,000,000.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	27,259,351.40	26,860,776.02	27,968,388.00
1119	FRANCHISE TAX	9,136,124.08	9,444,437.10	9,626,131.00
TOTAL AD VALOREM TAXES		407,469,582.83	423,984,186.79	442,552,334.00
INCOME TAXES				
1131	OCCUPATIONAL TAX	139,825,242.00	151,821,629.00	160,930,927.00
TOTAL INCOME TAXES		139,825,242.00	151,821,629.00	160,930,927.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	6,024,344.43	4,736,565.17	4,737,000.00
TOTAL OTHER TAXES		6,024,344.43	4,736,565.17	4,737,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	1,563,306.84	1,737,381.35	2,012,000.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		1,563,306.84	1,737,381.35	2,012,000.00
TUITION				
1310	TUITION FROM INDIVIDUALS	8,220.00	5,696.00	6,000.00
1312	TUITION (SUMMER)	.00	.00	.00
1320	TUIT FRM OTH GOVT SRCS IN KY	175,368.71	140,642.38	140,000.00
1340	OTHER TUITION	402,920.00	161,840.00	383,000.00
TOTAL TUITION		586,508.71	308,178.38	529,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	1,151,761.35	1,383,108.46	1,900,000.00
TOTAL EARNINGS ON INVESTMENTS		1,151,761.35	1,383,108.46	1,900,000.00

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	2,921,408.77	2,943,112.80	2,943,000.00
1919	OTHER RENTAL INCOME	985,886.70	1,110,630.07	1,110,000.00
1920	CONTRIBUTIONS/DONATIONS	90,017.21	47,492.00	40,000.00
1932	GAIN/LOSS ON SALE OF EQUIP	.00	.00	.00
1941	TEXTBOOK SALES	.00	.00	.00
1991	TRANSCRIPT FEES	.00	.00	1,000.00
1999	OTHER MISCELLANEOUS REVENUE	37,047.74	31,034.19	32,000.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		4,034,360.42	4,132,269.06	4,126,000.00
TOTAL REVENUE FROM LOCAL SOURCES		560,655,106.58	588,103,318.21	616,787,261.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	267,901,401.00	266,225,294.00	258,776,412.00
TOTAL STATE PROGRAM		267,901,401.00	266,225,294.00	258,776,412.00
OTHER STATE FUNDING				
3125	BUS DRVR TRAINING	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3129	KSB/KSD TRANSPORTATION	20,588.00	30,206.00	30,000.00
TOTAL OTHER STATE FUNDING		20,588.00	30,206.00	30,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERT REIMBURSE	397,393.00	415,545.00	416,000.00
TOTAL EXPENDITURE REIMBURSEMENTS		397,393.00	415,545.00	416,000.00
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	1,747,933.53	1,748,000.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		1,602,314.12	1,747,933.53	1,748,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	185,420,795.10	187,242,193.76	190,927,188.16
TOTAL REVENUE FOR ON BEHALF PAYMENTS		185,420,795.10	187,242,193.76	190,927,188.16

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUE FROM STATE SOURCES		455,342,491.22	455,661,172.29	451,897,600.16
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100	UNRESTRICTED DIRECT FEDERAL	4,959.07	4,728.26	4,700.00
	TOTAL UNRESTRICTED DIRECT	4,959.07	4,728.26	4,700.00
	TOTAL REVENUE FROM FEDERAL SOURCES	4,959.07	4,728.26	4,700.00
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	6,576,164.08	5,808,743.19
	TOTAL INTERFUND TRANSFERS	3,009,041.43	6,576,164.08	5,808,743.19
	TOTAL OTHER RECEIPTS	3,009,041.43	6,576,164.08	5,808,743.19
	TOTAL RECEIPTS	1,019,011,598.30	1,050,345,382.84	1,074,498,304.35
	TOTAL REVENUES	1,139,092,158.04	1,169,553,263.76	1,209,568,804.35

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	398,992,036.30	406,018,434.24	425,024,156.11
0200 EMPLOYEE BENEFITS	22,693,311.94	25,945,155.24	33,808,252.31
0280 ON-BEHALF	120,541,645.63	125,285,423.45	125,285,423.45
0300 PURCHASED PROF AND TECH SERV	363,355.43	269,358.07	332,706.83
0400 PURCHASED PROPERTY SERVICES	274,862.55	319,837.66	362,552.76
0500 OTHER PURCHASED SERVICES	650,558.07	546,971.49	736,490.73
0600 SUPPLIES	9,126,977.54	8,252,249.82	15,420,716.74
0700 PROPERTY	2,615,265.82	2,170,028.35	2,046,358.76
0800 DEBT SERVICE AND MISCELLANEOUS	473,265.30	115,719.70	1,430,519.11
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	555,731,278.58	568,923,178.02	604,447,176.80
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	35,541,517.29	36,409,244.82	38,422,446.37
0200 EMPLOYEE BENEFITS	1,815,092.02	2,150,826.01	2,657,415.37
0280 ON-BEHALF	10,909,506.28	10,958,951.20	10,963,617.46
0300 PURCHASED PROF AND TECH SERV	1,335,783.36	1,611,195.94	1,595,748.11
0400 PURCHASED PROPERTY SERVICES	68,507.56	59,857.96	76,165.40
0500 OTHER PURCHASED SERVICES	212,282.37	140,040.14	176,316.13
0600 SUPPLIES	145,327.76	191,731.59	235,941.69
0700 PROPERTY	105,510.76	76,362.38	65,041.98
0800 DEBT SERVICE AND MISCELLANEOUS	36,498.60	35,262.58	33,039.28
TOTAL 2100 STUDENT SUPPORT SERVICES	50,170,026.00	51,633,472.62	54,225,731.79
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	61,866,201.01	64,859,649.83	70,419,061.21
0200 EMPLOYEE BENEFITS	4,147,009.09	4,775,384.33	5,668,838.35
0280 ON-BEHALF	18,922,818.93	18,799,574.61	18,799,574.61
0300 PURCHASED PROF AND TECH SERV	1,511,631.60	1,124,983.53	844,255.61
0400 PURCHASED PROPERTY SERVICES	34,391.20	67,187.95	44,560.10
0500 OTHER PURCHASED SERVICES	307,767.18	406,450.16	460,964.32
0600 SUPPLIES	2,444,245.58	2,300,398.22	1,999,795.94
0700 PROPERTY	1,849,846.88	2,124,558.23	2,638,546.03
0800 DEBT SERVICE AND MISCELLANEOUS	148,682.52	69,194.49	2,101,851.24
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	91,232,593.99	94,527,381.35	102,977,447.41
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	2,421,442.90	2,346,164.62	2,592,051.39
0200 EMPLOYEE BENEFITS	227,796.10	242,675.81	289,096.25
0280 ON-BEHALF	640,795.48	348,274.24	348,274.24
0300 PURCHASED PROF AND TECH SERV	469,819.74	935,519.50	1,295,351.54
0400 PURCHASED PROPERTY SERVICES	203.47	203.47	.00

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0500 OTHER PURCHASED SERVICES	62,189.21	49,404.21	245,380.16
0600 SUPPLIES	63,348.06	68,286.81	120,263.12
0700 PROPERTY	6,979.41	21,084.32	26,195.95
0800 DEBT SERVICE AND MISCELLANEOUS	95,207.87	90,501.54	88,730.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,987,782.24	4,102,114.52	5,005,342.65
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	58,904,802.80	58,236,984.30	60,486,354.36
0200 EMPLOYEE BENEFITS	6,806,317.88	7,089,733.50	7,633,292.36
0280 ON-BEHALF	15,023,493.83	14,453,316.17	14,453,316.17
0300 PURCHASED PROF AND TECH SERV	258,065.80	399,709.05	227,624.77
0400 PURCHASED PROPERTY SERVICES	383,069.53	285,231.07	271,762.04
0500 OTHER PURCHASED SERVICES	730,940.28	712,300.94	722,074.21
0600 SUPPLIES	2,823,746.04	2,624,323.23	5,634,996.01
0700 PROPERTY	1,572,294.93	1,652,518.27	1,299,694.97
0800 DEBT SERVICE AND MISCELLANEOUS	79,425.54	69,737.71	63,775.61
TOTAL 2400 SCHOOL ADMIN SUPPORT	86,582,156.63	85,523,854.24	90,792,890.50
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	17,489,607.36	17,158,740.51	20,338,241.30
0200 EMPLOYEE BENEFITS	3,878,426.72	6,613,713.47	6,162,470.83
0280 ON-BEHALF	4,255,217.52	2,547,113.41	2,547,113.41
0300 PURCHASED PROF AND TECH SERV	1,120,434.46	1,481,519.20	1,578,691.14
0400 PURCHASED PROPERTY SERVICES	341,277.60	277,900.17	452,401.40
0500 OTHER PURCHASED SERVICES	4,756,254.36	4,492,005.65	6,238,114.78
0600 SUPPLIES	1,134,931.49	1,427,056.99	2,314,705.37
0700 PROPERTY	5,288,252.53	4,920,199.92	4,409,619.36
0800 DEBT SERVICE AND MISCELLANEOUS	342,499.37	266,120.96	746,217.03
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	38,606,901.41	39,184,370.28	44,787,574.62
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	48,197,067.80	48,631,780.64	49,835,608.72
0200 EMPLOYEE BENEFITS	12,980,676.64	13,585,954.09	14,998,092.75
0280 ON-BEHALF	7,461,148.66	7,385,955.14	7,385,955.14
0300 PURCHASED PROF AND TECH SERV	906,166.00	1,233,298.04	1,209,033.46
0400 PURCHASED PROPERTY SERVICES	7,391,550.04	11,213,406.64	14,974,693.71
0500 OTHER PURCHASED SERVICES	660,739.59	617,352.69	2,049,828.34
0600 SUPPLIES	25,137,130.99	23,757,111.81	26,187,925.71
0700 PROPERTY	1,607,586.01	1,821,115.98	1,927,854.02
0800 DEBT SERVICE AND MISCELLANEOUS	110,806.88	102,576.12	103,724.18
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	104,452,872.61	108,348,551.15	118,672,716.03
2700 STUDENT TRANSPORTATION			

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100 SALARIES PERSONNEL SERVICES	43,017,665.42	42,738,524.67	41,437,784.83
0200 EMPLOYEE BENEFITS	12,537,934.05	12,958,665.42	12,060,955.12
0280 ON-BEHALF	6,465,308.57	6,344,280.89	6,344,280.89
0300 PURCHASED PROF AND TECH SERV	-2,863,009.34	-1,831,680.44	117,836.00
0400 PURCHASED PROPERTY SERVICES	10,814.98	13,374.15	49,007.66
0500 OTHER PURCHASED SERVICES	3,224,823.17	2,888,484.38	2,836,509.49
0600 SUPPLIES	11,162,927.14	10,476,857.88	12,459,338.85
0700 PROPERTY	3,324,865.22	910,248.96	9,996,043.76
0800 DEBT SERVICE AND MISCELLANEOUS	38,629.44	44,329.31	112,796.53
TOTAL 2700 STUDENT TRANSPORTATION	76,919,958.65	74,543,085.22	85,414,553.13
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	26,192.77	30,114.38	30,300.94
0200 EMPLOYEE BENEFITS	1,210.98	1,545.37	1,713.19
TOTAL 2900 OTHER INSTRUCTIONAL	27,403.75	31,659.75	32,014.13
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	15,870.92	.00	.00
0200 EMPLOYEE BENEFITS	3,020.76	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	10,599.39	12,000.00
TOTAL 3100 FOOD SERVICE OPERATION	18,891.68	10,599.39	12,000.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	1,854,262.12	1,837,671.38	2,048,339.57
0200 EMPLOYEE BENEFITS	149,567.97	151,598.00	186,549.00
0280 ON-BEHALF	537,765.23	471,890.85	474,522.92
0300 PURCHASED PROF AND TECH SERV	-7,669.09	-5,002.98	1,150.00
0400 PURCHASED PROPERTY SERVICES	765.15	669.65	.00
0500 OTHER PURCHASED SERVICES	3,108.71	4,234.26	16,550.00
0600 SUPPLIES	2,129.74	4,054.34	14,724.58
0700 PROPERTY	-126.38	6,184.88	4,546.87
0800 DEBT SERVICE AND MISCELLANEOUS	368.84	10,954.71	4,059.00
TOTAL 3300 COMMUNITY SERVICES	2,540,172.29	2,482,255.09	2,750,441.94
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	675,052.63	700,340.57
0200 EMPLOYEE BENEFITS	83,967.19	90,498.69	99,671.42
0280 ON-BEHALF	154,515.69	100,207.56	100,207.56
0300 PURCHASED PROF AND TECH SERV	.00	.00	4,900.00

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0400	PURCHASED PROPERTY SERVICES	.00	.00	500.00
0500	OTHER PURCHASED SERVICES	.00	.00	16,450.00
0600	SUPPLIES	.00	.00	25,091.00
0700	PROPERTY	.00	.00	10,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	2,600.00
TOTAL 4300 ARCHITECTURAL/ENGIN		886,842.46	865,758.88	960,260.55
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	5,461,710.10	5,383,209.96	1,817,368.00
TOTAL 5200 FUND TRANSFERS		5,461,710.10	5,383,209.96	1,817,368.00
5300 CONTINGENCY				
0840	CONTINGENCY	.00	.00	97,673,286.80
TOTAL 5300 CONTINGENCY		.00	.00	97,673,286.80
TOTAL EXPENDITURES		1,016,618,590.39	1,035,559,490.47	1,209,568,804.35
TOTAL FOR GENERAL FUND (1)		122,473,567.65	133,993,773.29	.00

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	158,595.01
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	4,358.96	5,629.65	1,194.03
	TOTAL EARNINGS ON INVESTMENTS	4,358.96	5,629.65	1,194.03
STUDENT ACTIVITIES				
1740	STUDENT FEES	71,332.74	120.00	41,858.17
	TOTAL STUDENT ACTIVITIES	71,332.74	120.00	41,858.17
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	4,849,683.53	4,287,547.49	6,507,650.93
1929	IN-KIND REVENUES	5,007,692.29	5,052,268.95	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	978,909.86	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	9,857,375.82	10,318,726.30	6,507,650.93
	TOTAL REVENUE FROM LOCAL SOURCES	9,933,067.52	10,324,475.95	6,550,703.13
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	26,372,815.38	36,359,224.52	36,143,819.28
	TOTAL RESTRICTED	26,372,815.38	36,359,224.52	36,143,819.28
UNDEFINED REV TYPE				
3700	STATE GRANTS THRU INTERM SOURC	80,065.59	238,086.73	.00
	TOTAL UNDEFINED REV TYPE	80,065.59	238,086.73	.00
	TOTAL REVENUE FROM STATE SOURCES	26,452,880.97	36,597,311.25	36,143,819.28
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	14,973,589.86	15,356,746.44	15,803,113.42

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RESTRICTED DIRECT		14,973,589.86	15,356,746.44	15,803,113.42
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	64,359,899.69	76,246,992.97	70,570,929.00
TOTAL RESTRICTED THROUGH THE STATE		64,359,899.69	76,246,992.97	70,570,929.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	738,037.31	1,029,222.03	860,678.46
TOTAL THROUGH INTERMEDIATE AGENCIES		738,037.31	1,029,222.03	860,678.46
FEDERAL REIMBURSEMENT				
4800	FEDERAL REIMBURSEMENTS	.00	.00	.00
4810	MEDICAID REIMBURSEMENT	3,931,942.74	2,021,972.88	4,085,399.80
TOTAL FEDERAL REIMBURSEMENT		3,931,942.74	2,021,972.88	4,085,399.80
TOTAL REVENUE FROM FEDERAL SOURCES		84,003,469.60	94,654,934.32	91,320,120.68
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,217,169.35	2,308,124.18	1,729,193.00
5231	NCLB TRANSFER - TITLE II	.00	.00	.00
TOTAL INTERFUND TRANSFERS		2,217,169.35	2,308,124.18	1,729,193.00
TOTAL OTHER RECEIPTS		2,217,169.35	2,308,124.18	1,729,193.00
TOTAL RECEIPTS		122,606,587.44	143,884,845.70	135,743,836.09
TOTAL REVENUES		122,606,587.44	143,884,845.70	135,902,431.10

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	37,639,382.02	53,931,904.24	54,751,022.00
0200 EMPLOYEE BENEFITS	14,203,559.29	17,304,343.91	18,299,296.11
0300 PURCHASED PROF AND TECH SERV	1,162,887.38	1,621,102.99	2,471,946.29
0400 PURCHASED PROPERTY SERVICES	2,468.98	9,965.85	9,692.00
0500 OTHER PURCHASED SERVICES	391,904.16	372,886.61	447,646.20
0600 SUPPLIES	4,283,824.39	5,041,464.82	4,287,319.20
0700 PROPERTY	1,422,618.40	3,975,372.97	1,867,940.51
0800 DEBT SERVICE AND MISCELLANEOUS	45,295.16	51,841.95	1,149,627.43
TOTAL 1000 INSTRUCTION	59,151,939.78	82,308,883.34	83,284,489.74
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	2,184,001.49	2,787,434.86	1,729,330.99
0200 EMPLOYEE BENEFITS	590,105.72	873,196.43	424,158.24
0300 PURCHASED PROF AND TECH SERV	63,107.27	361,158.39	2,367,572.00
0400 PURCHASED PROPERTY SERVICES	500.00	1,600.00	7,013.00
0500 OTHER PURCHASED SERVICES	81,121.94	68,996.22	141,927.00
0600 SUPPLIES	152,852.77	232,594.40	225,704.02
0700 PROPERTY	.00	212,586.73	46,030.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,472.00	525.00	2,126.00
TOTAL 2100 STUDENT SUPPORT SERVICES	3,073,161.19	4,538,092.03	4,943,861.25
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	19,719,393.58	19,624,931.72	17,443,512.43
0200 EMPLOYEE BENEFITS	5,012,402.79	4,723,216.95	4,071,946.98
0300 PURCHASED PROF AND TECH SERV	1,194,129.88	2,449,721.65	1,557,401.17
0400 PURCHASED PROPERTY SERVICES	28,702.00	98,453.57	41,392.58
0500 OTHER PURCHASED SERVICES	444,739.59	411,864.80	638,715.81
0600 SUPPLIES	909,908.03	1,895,647.62	573,779.50
0700 PROPERTY	2,729,623.03	5,713,772.58	3,520,100.90
0800 DEBT SERVICE AND MISCELLANEOUS	5,132,165.17	5,160,272.41	2,746,362.86
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	35,171,064.07	40,077,881.30	30,593,212.23
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	227,397.56	134,220.28
0200 EMPLOYEE BENEFITS	.00	11,023.19	6,862.73
0300 PURCHASED PROF AND TECH SERV	12,900.00	10,150.00	.00
0600 SUPPLIES	4,609.70	500.00	.00

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2300 DISTRICT ADMIN SUPPORT		17,509.70	249,070.75	141,083.01
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	27,182.70	153,977.91	177,595.44
0200	EMPLOYEE BENEFITS	4,890.31	13,610.72	20,028.12
TOTAL 2400 SCHOOL ADMIN SUPPORT		32,073.01	167,588.63	197,623.56
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	625,383.03	659,509.40	1,184,122.50
0200	EMPLOYEE BENEFITS	149,035.30	157,736.64	249,214.00
0300	PURCHASED PROF AND TECH SERV	139,259.87	54,644.00	35,420.00
0400	PURCHASED PROPERTY SERVICES	11,299.04	.00	.00
0500	OTHER PURCHASED SERVICES	385,959.91	293,634.12	306,696.00
0600	SUPPLIES	25,275.92	101,046.72	19,736.50
0700	PROPERTY	15,000.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	6,622.00	13,000.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		1,351,213.07	1,273,192.88	1,808,189.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	16,284.33	55,160.40
0200	EMPLOYEE BENEFITS	.00	64.82	16,081.13
0300	PURCHASED PROF AND TECH SERV	1,245.00	21,061.41	5,000.00
0400	PURCHASED PROPERTY SERVICES	230,041.93	10,061.40	.00
0600	SUPPLIES	4,463.30	9,472.09	32,002.85
0700	PROPERTY	832.02	22,951.82	15,000.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		236,582.25	79,895.87	123,244.38
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	2,151.40	6,957.48	9,568.30
0200	EMPLOYEE BENEFITS	430.50	2,091.10	2,663.90
0300	PURCHASED PROF AND TECH SERV	190,867.44	410,214.60	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,622,562.68	1,818,106.12	2,881,046.51
0600	SUPPLIES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		3,816,012.02	2,237,369.30	2,893,278.71
3100 FOOD SERVICE OPERATION				
0600	SUPPLIES	.00	.00	10,500.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	10,500.00
3300 COMMUNITY SERVICES				

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	5,678,123.38	5,730,641.81	5,673,833.04
0200	EMPLOYEE BENEFITS	303,795.98	333,302.64	323,696.25
0300	PURCHASED PROF AND TECH SERV	369,560.25	385,443.28	426,488.90
0400	PURCHASED PROPERTY SERVICES	3,060.00	2,671.00	3,150.00
0500	OTHER PURCHASED SERVICES	167,272.63	164,766.55	156,207.22
0600	SUPPLIES	591,398.50	482,988.75	2,832,227.29
0700	PROPERTY	49,132.31	37,079.07	21,216.40
0800	DEBT SERVICE AND MISCELLANEOUS	84,756.41	51,145.91	55,386.93
TOTAL 3300 COMMUNITY SERVICES		7,247,099.46	7,188,039.01	9,492,206.03
4600 SITE IMPROVEMENT				
0400	PURCHASED PROPERTY SERVICES	125,830.92	49,678.08	.00
TOTAL 4600 SITE IMPROVEMENT		125,830.92	49,678.08	.00
5200 FUND TRANSFERS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0900	OTHER ITEMS	2,663,672.05	2,927,078.04	2,414,743.19
TOTAL 5200 FUND TRANSFERS		2,663,672.05	2,927,078.04	2,414,743.19
TOTAL EXPENDITURES		112,886,157.52	141,096,769.23	135,902,431.10
TOTAL FOR SPECIAL REVENUE (2)		9,720,429.92	2,788,076.47	.00

DISTRICT ACTIVITY FUNDS (22)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1740	STUDENT FEES	389,281.91	942,531.36	347,099.80
1790	OTHER STUDENT ACTIVITY INCOME	260,490.01	663,634.54	109,194.79
	TOTAL STUDENT ACTIVITIES	649,771.92	1,606,165.90	456,294.59
OTHER REVENUE FROM LOCAL SOURCES				
1999	OTHER MISCELLANEOUS REVENUE	69,910.36	189,643.48	1,327,399.25
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	69,910.36	189,643.48	1,327,399.25
	TOTAL REVENUE FROM LOCAL SOURCES	719,682.28	1,795,809.38	1,783,693.84
	TOTAL RECEIPTS	719,682.28	1,795,809.38	1,783,693.84
	TOTAL REVENUES	719,682.28	1,795,809.38	1,783,693.84

09/16/2016 15:51 | TRAINING DATABASE Sep 16 2016
lmille3 | WORKING BUDGET REPORT FOR FY 2017

| P 14
| glkywkbd

DISTRICT ACTIVITY FUNDS (22)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0600 SUPPLIES	104,204.32	1,076,899.83	1,712,863.36
TOTAL 1000 INSTRUCTION	104,204.32	1,076,899.83	1,712,863.36
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	3,737.18	51,536.53	70,830.48
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	3,737.18	51,536.53	70,830.48
TOTAL EXPENDITURES	107,941.50	1,128,436.36	1,783,693.84
TOTAL FOR DISTRICT ACTIVITY FUNDS (22)	611,740.78	667,373.02	.00

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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				
RESTRICTED				
3200 RESTRICTED STATE REV (GRANTS)		8,701,711.00	8,718,544.00	8,727,000.00
TOTAL RESTRICTED		8,701,711.00	8,718,544.00	8,727,000.00
TOTAL REVENUE FROM STATE SOURCES		8,701,711.00	8,718,544.00	8,727,000.00
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	8,718,544.00	8,727,000.00
TOTAL REVENUES		8,701,711.00	8,718,544.00	8,727,000.00

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	8,701,711.00	8,718,544.00	8,727,000.00
TOTAL 5200 FUND TRANSFERS	8,701,711.00	8,718,544.00	8,727,000.00
TOTAL EXPENDITURES	8,701,711.00	8,718,544.00	8,727,000.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		6,284,171.11	243,711.80	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX		32,147,963.00	33,703,962.00	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
1119 FRANCHISE TAX		.00	.00	.00
TOTAL AD VALOREM TAXES		32,147,963.00	33,703,962.00	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
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		203,801.28	203,786.43	200,000.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		203,801.28	203,786.43	200,000.00
TOTAL REVENUE FROM LOCAL SOURCES		32,351,764.28	33,907,748.43	34,500,000.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REV (GRANTS)		439,945.00	.00	180,000.00
TOTAL RESTRICTED		439,945.00	.00	180,000.00
TOTAL REVENUE FROM STATE SOURCES		439,945.00	.00	180,000.00
OTHER RECEIPTS				

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	33,907,748.43	34,680,000.00
	TOTAL REVENUES	39,075,880.39	34,151,460.23	34,680,000.00

BUILDING FUND (5 CENT LEVY) (3	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
4200 LAND IMPROVEMENTS			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	38,832,168.59	26,812,943.53	34,680,000.00
TOTAL 5200 FUND TRANSFERS	38,832,168.59	26,812,943.53	34,680,000.00
TOTAL EXPENDITURES	38,832,168.59	26,812,943.53	34,680,000.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	243,711.80	7,338,516.70	.00

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	234,742.41	288,516.64	.00
	TOTAL EARNINGS ON INVESTMENTS	234,742.41	288,516.64	.00
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1999	YMCA REIMBURSEMENT	7,287,204.65	3,823,797.52	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	7,287,204.65	3,823,797.52	.00
	TOTAL REVENUE FROM LOCAL SOURCES	7,521,947.06	4,112,314.16	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	74,380,000.00	55,015,000.00	52,307,004.00
5120	BOND PREMIUM	.00	.00	.00
	TOTAL BOND PROCEEDS	74,380,000.00	55,015,000.00	52,307,004.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	15,964,380.24	4,543,585.74	.00
	TOTAL INTERFUND TRANSFERS	15,964,380.24	4,543,585.74	.00
	TOTAL OTHER RECEIPTS	90,344,380.24	59,558,585.74	52,307,004.00
	TOTAL RECEIPTS	97,866,327.30	63,670,899.90	52,307,004.00
	TOTAL REVENUES	97,866,327.30	63,670,899.90	52,307,004.00

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
4600 SITE IMPROVEMENT				
0300	PURCHASED PROF AND TECH SERV	15,525.00	7,525.00	.00
0400	PURCHASED PROPERTY SERVICES	43,890,276.46	49,915,762.17	52,307,004.00
0700	PROPERTY	1,864,667.18	285,786.35	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		45,770,468.64	50,209,073.52	52,307,004.00
5100 DEBT SERVICE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	62,978,891.96	449,000.98	.00
TOTAL 5100 DEBT SERVICE		62,978,891.96	449,000.98	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	3,603,567.32	3,671,461.39	.00
TOTAL 5200 FUND TRANSFERS		3,603,567.32	3,671,461.39	.00
TOTAL EXPENDITURES		112,352,927.92	54,329,535.89	52,307,004.00
TOTAL FOR CONSTRUCTION FUND (360)		-14,486,600.62	9,341,364.01	.00

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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	9,449,763.91	7,900,000.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		8,171,637.38	9,449,763.91	7,900,000.00
TOTAL REVENUE FROM STATE SOURCES		8,171,637.38	9,449,763.91	7,900,000.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED FEDERAL THRU STATE	2,603,977.53	2,607,924.96	1,063,714.00
TOTAL RESTRICTED DIRECT		2,603,977.53	2,607,924.96	1,063,714.00
TOTAL REVENUE FROM FEDERAL SOURCES		2,603,977.53	2,607,924.96	1,063,714.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	35,173,066.67	34,659,363.18	43,407,000.00
TOTAL INTERFUND TRANSFERS		35,173,066.67	34,659,363.18	43,407,000.00
TOTAL OTHER RECEIPTS		35,173,066.67	34,659,363.18	43,407,000.00
TOTAL RECEIPTS		45,948,681.58	46,717,052.05	52,370,714.00
TOTAL REVENUES		45,948,681.58	46,717,052.05	52,370,714.00

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	45,948,681.58	46,717,052.05	52,370,714.00
	TOTAL 5100 DEBT SERVICE	45,948,681.58	46,717,052.05	52,370,714.00
	TOTAL EXPENDITURES	45,948,681.58	46,717,052.05	52,370,714.00
	TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	19,961,219.66	19,036,564.51	21,531,264.93
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	15,085.41	28,290.55	.00
	TOTAL EARNINGS ON INVESTMENTS	15,085.41	28,290.55	.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PRG	2,892,967.96	1,485,295.70	2,930,000.00
1612	REIMBURSABLE SCH BREAKFAST PGM	456,123.42	202,044.81	500,000.00
1624	NON-REIMBURSE A-LA-CARTE SALES	2,448,127.57	2,278,381.06	2,500,000.00
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	4,031,184.07	5,930,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	1,075.00	.00
1930	GAIN/LOSS ON SALE OF ASSETS	-23,263.51	33,510.36	.00
1999	OTHER MISCELLANEOUS REVENUE	-125.00	18,738.16	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	-23,388.51	53,323.52	.00
	TOTAL REVENUE FROM LOCAL SOURCES	5,920,911.99	4,112,798.14	5,930,000.00
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	3,475,938.53	3,475,938.53
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	3,602,520.69	3,475,938.53	3,475,938.53
	TOTAL REVENUE FROM STATE SOURCES	4,064,880.19	3,962,376.86	3,475,938.53
REVENUE FROM FEDERAL SOURCES				

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	46,223,262.67	53,236,061.92	61,516,459.50
	TOTAL RESTRICTED THROUGH THE STATE	46,223,262.67	53,236,061.92	61,516,459.50
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	2,556,332.97	3,374,732.16	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	2,556,332.97	3,374,732.16	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	48,779,595.64	56,610,794.08	61,516,459.50
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,911,081.49	2,984,902.79	.00
	TOTAL INTERFUND TRANSFERS	2,911,081.49	2,984,902.79	.00
	TOTAL OTHER RECEIPTS	2,911,081.49	2,984,902.79	.00
	TOTAL RECEIPTS	61,676,469.31	67,670,871.87	70,922,398.03
	TOTAL REVENUES	81,637,688.97	86,707,436.38	92,453,662.96

FOOD SERVICE FUND (51)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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	18,755,474.10	18,905,240.28	21,261,196.21
0200 EMPLOYEE BENEFITS	5,260,401.78	5,242,038.96	6,200,675.26
0280 ON-BEHALF	3,602,542.52	3,475,938.53	3,475,938.53
0300 PURCHASED PROF AND TECH SERV	294,394.27	245,481.91	470,294.13
0400 PURCHASED PROPERTY SERVICES	4,407,442.50	4,530,621.09	3,016,211.23
0500 OTHER PURCHASED SERVICES	194,033.88	120,726.52	236,523.28
0600 SUPPLIES	27,583,074.93	25,498,589.86	31,881,753.54
0700 PROPERTY	2,242,012.08	2,290,585.43	4,503,646.46
0800 DEBT SERVICE AND MISCELLANEOUS	85,288.90	1,217,862.83	1,297,942.58
0840 CONTINGENCY	.00	.00	16,715,481.74
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	62,424,664.96	61,527,085.41	89,059,662.96
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	140,834.95	.00	.00
TOTAL 5100 DEBT SERVICE	140,834.95	.00	.00
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	.00	3,649,086.04	3,394,000.00
TOTAL 5200 FUND TRANSFERS	.00	3,649,086.04	3,394,000.00
TOTAL EXPENDITURES	62,565,499.91	65,176,171.45	92,453,662.96
TOTAL FOR FOOD SERVICE FUND (51)	19,072,189.06	21,531,264.93	.00

DAY CARE OPERATIONS (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	-334.12	112,561.15	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	27,341.37	22,764.00	609,734.60
	TOTAL COMMUNITY SERVICE ACTIVITIES	27,341.37	22,764.00	609,734.60
	TOTAL REVENUE FROM LOCAL SOURCES	27,341.37	22,764.00	609,734.60
REVENUE FROM STATE SOURCES				
UNDEFINED REV TYPE				
3700	RESTRICTED STATE REV (GRANTS)	518,253.00	497,633.00	.00
	TOTAL UNDEFINED REV TYPE	518,253.00	497,633.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	48,191.60	42,100.68	42,100.68
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	48,191.60	42,100.68	42,100.68
	TOTAL REVENUE FROM STATE SOURCES	566,444.60	539,733.68	42,100.68
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

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	593,785.97	562,497.68	651,835.28
TOTAL REVENUES	593,451.85	675,058.83	651,835.28

DAY CARE OPERATIONS (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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	274,109.95	335,120.09
0200	EMPLOYEE BENEFITS	79,911.00	71,775.85	85,246.51
0280	ON-BEHALF	48,191.60	42,100.68	42,100.68
0300	PURCHASED PROF AND TECH SERV	4,500.00	4,535.00	8,100.00
0400	PURCHASED PROPERTY SERVICES	565.35	254.54	4,500.00
0500	OTHER PURCHASED SERVICES	973.84	1,025.00	13,500.00
0600	SUPPLIES	20,228.69	26,455.16	119,768.00
0700	PROPERTY	1,060.28	2,148.32	11,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	10,765.63	4,422.25	12,000.00
0840	CONTINGENCY	.00	.00	20,000.00
TOTAL 3200 DAY CARE OPERATIONS		480,890.70	426,826.75	651,835.28
TOTAL EXPENDITURES		480,890.70	426,826.75	651,835.28
TOTAL FOR DAY CARE OPERATIONS (52)		112,561.15	248,232.08	.00

ENTERPRISE FUND (53)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	-21,495.00	16,072.91	.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	32,096.00	39,850.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	46,431.40	32,096.00	39,850.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	54,603.74	35,750.00	.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	35,750.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	101,090.14	67,846.00	39,850.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	9,593.83	4,627.16	4,627.16
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	9,593.83	4,627.16	4,627.16
	TOTAL REVENUE FROM STATE SOURCES	9,593.83	4,627.16	4,627.16
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	24,213.31	95,170.00	93,175.00

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL INTERFUND TRANSFERS	24,213.31	95,170.00	93,175.00
TOTAL OTHER RECEIPTS	24,213.31	95,170.00	93,175.00
TOTAL RECEIPTS	134,897.28	167,643.16	137,652.16
TOTAL REVENUES	113,402.28	183,716.07	137,652.16

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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	4,627.16	4,627.16
0300 PURCHASED PROF AND TECH SERV	16,500.00	93,670.00	93,175.00
0400 PURCHASED PROPERTY SERVICES	.00	265.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	4,733.15	13,850.26	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION	21,326.67	112,412.42	97,802.16
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	.00	.00
0300 PURCHASED PROF AND TECH SERV	7,656.57	12,191.35	.00
0400 PURCHASED PROPERTY SERVICES	45.00	.00	.00
0500 OTHER PURCHASED SERVICES	1,990.14	.00	.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	12,191.35	.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			
0100 SALARIES PERSONNEL SERVICES	3,967.80	31,170.76	30,000.00
0200 EMPLOYEE BENEFITS	476.44	2,876.89	3,100.00
0280 ON-BEHALF	589.92	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0600 SUPPLIES	.00	1,531.87	2,250.00
0700 PROPERTY	.00	4,028.00	4,500.00

09/16/2016 15:51 | TRAINING DATABASE Sep 16 2016
lmille3 | WORKING BUDGET REPORT FOR FY 2017

| P 33
| glkywkbd

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	5,034.16	39,607.52	39,850.00
TOTAL EXPENDITURES	97,329.37	164,211.29	137,652.16
TOTAL FOR ENTERPRISE FUND (53)	16,072.91	19,504.78	.00

ADULT EDUCATION (54)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	99,461.81	12,029.22	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	416.54	607.31	68.85
	TOTAL EARNINGS ON INVESTMENTS	416.54	607.31	68.85
COMMUNITY SERVICE ACTIVITIES				
1812	ADULT EDUCATION FEES	399,441.90	300,487.16	449,931.15
	TOTAL COMMUNITY SERVICE ACTIVITIES	399,441.90	300,487.16	449,931.15
	TOTAL REVENUE FROM LOCAL SOURCES	399,858.44	301,094.47	450,000.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	82,719.46	38,141.87	38,141.87
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	82,719.46	38,141.87	38,141.87
	TOTAL REVENUE FROM STATE SOURCES	82,719.46	38,141.87	38,141.87
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	339,236.34	488,141.87
	TOTAL REVENUES	582,039.71	351,265.56	488,141.87

ADULT EDUCATION (54)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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	39,166.78	12,831.00
0200 EMPLOYEE BENEFITS	3,461.29	3,496.23	769.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION	50,566.69	42,663.01	13,600.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	304,289.93	141,780.46	289,273.00
0200 EMPLOYEE BENEFITS	29,742.24	15,209.09	27,177.00
0280 ON-BEHALF	82,719.46	38,141.87	38,141.87
0300 PURCHASED PROF AND TECH SERV	17,459.83	14,794.23	24,700.00
0400 PURCHASED PROPERTY SERVICES	3,409.00	1,125.00	5,300.00
0500 OTHER PURCHASED SERVICES	63,357.87	45,431.77	66,450.00
0600 SUPPLIES	13,548.43	12,816.78	14,950.00
0700 PROPERTY	202.51	348.04	2,550.00
0800 DEBT SERVICE AND MISCELLANEOUS	2,961.48	665.00	1,000.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	517,690.75	270,312.24	469,541.87
5200 FUND TRANSFERS			
0900 OTHER ITEMS	1,753.05	4,987.01	5,000.00
TOTAL 5200 FUND TRANSFERS	1,753.05	4,987.01	5,000.00
TOTAL EXPENDITURES	570,010.49	317,962.26	488,141.87
TOTAL FOR ADULT EDUCATION (54)	12,029.22	33,303.30	.00

TUITION PROGRAMS (59)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	-173,683.48	.30	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	663,178.30	739,239.10	785,755.65
1340	OTHER TUITION	.00	.00	.00
	TOTAL TUITION	663,178.30	739,239.10	785,755.65
	TOTAL REVENUE FROM LOCAL SOURCES	663,178.30	739,239.10	785,755.65
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	113,333.40	121,392.40	121,392.40
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	113,333.40	121,392.40	121,392.40
	TOTAL REVENUE FROM STATE SOURCES	113,333.40	121,392.40	121,392.40
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	860,631.50	907,148.05
	TOTAL REVENUES	785,927.22	860,631.80	907,148.05

TUITION PROGRAMS (59)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	565,583.42	598,556.57	657,806.11
0200	EMPLOYEE BENEFITS	105,222.73	109,359.61	121,802.98
0280	ON-BEHALF	113,333.40	121,392.40	121,392.40
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	1,422.38	4,445.52	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	834,838.47	907,148.05
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				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.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	834,838.47	907,148.05
TOTAL FOR TUITION PROGRAMS (59)		.30	25,793.33	.00

FIDUCIARY FUND-AGENCY FUND (60)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	709,603.26	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	687.77	1,598.94	.00
	TOTAL EARNINGS ON INVESTMENTS	687.77	1,598.94	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	164,955.41	11,158.53	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	164,955.41	11,158.53	.00
	TOTAL REVENUE FROM LOCAL SOURCES	165,643.18	12,757.47	.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	12,757.47	.00
	TOTAL REVENUES	165,643.18	722,360.73	.00

FIDUCIARY FUND-AGENCY FUND (60)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
3300 COMMUNITY SERVICES			
0600 SUPPLIES	8,702.00	20,517.05	.00
TOTAL 3300 COMMUNITY SERVICES	8,702.00	20,517.05	.00
TOTAL EXPENDITURES	8,702.00	20,517.05	.00
TOTAL FOR FIDUCIARY FUND-AGENCY FUND (60)	156,941.18	701,843.68	.00

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		1,004,655.25	1,200,182.07	1,214,554.34
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	141.57	135.13	10.46
TOTAL EARNINGS ON INVESTMENTS		141.57	135.13	10.46
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	732,575.95	825,444.94	2,384,767.14
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		732,575.95	825,444.94	2,384,767.14
TOTAL REVENUE FROM LOCAL SOURCES		732,717.52	825,580.07	2,384,777.60
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		732,717.52	825,580.07	2,384,777.60
TOTAL REVENUES		1,737,372.77	2,025,762.14	3,599,331.94

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	89,954.28	176,853.55	.00
0200	EMPLOYEE BENEFITS	9,989.38	27,756.68	.00
0300	PURCHASED PROF AND TECH SERV	30,050.00	56,505.00	7,500.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	30,064.47	7,345.40	.00
0600	SUPPLIES	105,222.42	141,698.86	1,204,124.65
0700	PROPERTY	36,547.24	29,076.85	.00
0800	DEBT SERVICE AND MISCELLANEOUS	8,952.17	965.70	.00
TOTAL 1000 INSTRUCTION		310,779.96	440,202.04	1,211,624.65
2100 STUDENT SUPPORT SERVICES				
0600	SUPPLIES	.00	10,324.98	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	10,324.98	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	7,222.61	3,866.67	.00
0200	EMPLOYEE BENEFITS	414.68	212.79	.00
0300	PURCHASED PROF AND TECH SERV	116,341.43	114,433.69	61,209.20
0400	PURCHASED PROPERTY SERVICES	.00	4,435.75	143.40
0500	OTHER PURCHASED SERVICES	12,173.76	18,248.41	3,106.25
0600	SUPPLIES	37,017.36	61,193.63	830,519.64
0700	PROPERTY	9,338.72	13,288.46	.00
0800	DEBT SERVICE AND MISCELLANEOUS	19,712.00	21,255.00	1,419,018.18
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		202,220.56	236,934.40	2,313,996.67
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	20,406.15	.00
0200	EMPLOYEE BENEFITS	.00	1,098.31	.00
0300	PURCHASED PROF AND TECH SERV	.00	2,500.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	24,004.46	.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	9,231.00	.00
0200	EMPLOYEE BENEFITS	.00	439.76	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	9,670.76	.00
2500 BUSINESS SUPPORT SERVICES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	941.91	992.42	425.61

JEFF CTY PUB ED FOUNDATION (70	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0800 DEBT SERVICE AND MISCELLANEOUS	439.34	1,000.00	15,486.17
TOTAL 2500 BUSINESS SUPPORT SERVICES	1,381.25	1,992.42	15,911.78
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	4,812.15	465.00	.00
0700 PROPERTY	10,114.46	26,000.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	14,926.61	26,465.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	31.70	.00	.00
0200 EMPLOYEE BENEFITS	9.10	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	15,445.75	.00
0500 OTHER PURCHASED SERVICES	11,020.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	11,060.80	15,445.75	.00
3100 FOOD SERVICE OPERATION			
0600 SUPPLIES	699.95	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	699.95	.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	138,306.35	28,518.29
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	262.50	.00	.00
0600 SUPPLIES	8,443.54	2,334.28	25,245.17
0700 PROPERTY	337.75	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,740.62	.00	4,035.38
TOTAL 3300 COMMUNITY SERVICES	63,457.86	140,640.63	57,798.84
TOTAL EXPENDITURES	604,526.99	905,680.44	3,599,331.94
TOTAL FOR JEFF CTY PUB ED FOUNDATION (7000)	1,132,845.78	1,120,081.70	.00

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	1,312.60	955.90	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,312.60	955.90	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,312.60	955.90	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	-3,445.67	-4,728.93	.00
5331	SALE OF BUILDINGS	.00	-9,034,120.10	.00
5341	SALE OF MACH/EQUIP/FURN/FIXTUR	-259,340.26	-479,207.29	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-262,785.93	-9,518,056.32	.00
	TOTAL OTHER RECEIPTS	-262,785.93	-9,518,056.32	.00
	TOTAL RECEIPTS	-261,473.33	-9,517,100.42	.00
	TOTAL REVENUES	-261,473.33	-9,517,100.42	.00

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	40,311,848.49	40,848,681.52	.00
TOTAL 1000 INSTRUCTION	40,311,848.49	40,848,681.52	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	.00	108.66	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	108.66	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	1,144.49	1,362.30	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,144.49	1,362.30	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	3,216,346.64	3,361,286.80	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,216,346.64	3,361,286.80	.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	20,150.97	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	26,677.21	20,150.97	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	713,840.52	771,951.81	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	713,840.52	771,951.81	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	5,766,774.21	5,579,880.21	.00
TOTAL 2700 STUDENT TRANSPORTATION	5,766,774.21	5,579,880.21	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	146,480.45	133,787.42	.00

09/16/2016 15:51 | TRAINING DATABASE Sep 16 2016
lmille3 | WORKING BUDGET REPORT FOR FY 2017

| P 45
| glkywkbd

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	146,480.45	133,787.42	.00
TOTAL EXPENDITURES	50,183,112.01	50,717,209.69	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-50,444,585.34	-60,234,310.11	.00

FOOD SERVICE ASSET GROUP (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	-67,925.87	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	-67,925.87	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	-67,925.87	.00
	TOTAL RECEIPTS	.00	-67,925.87	.00
	TOTAL REVENUES	.00	-67,925.87	.00

09/16/2016 15:51 | TRAINING DATABASE Sep 16 2016
lmille3 | WORKING BUDGET REPORT FOR FY 2017

| P 47
| glkywkbd

FOOD SERVICE ASSET GROUP (81)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	4,257,401.66	-131,137.54	.00
TOTAL 3100 FOOD SERVICE OPERATION	4,257,401.66	-131,137.54	.00
TOTAL EXPENDITURES	4,257,401.66	-131,137.54	.00
TOTAL FOR FOOD SERVICE ASSET GROUP (81)	-4,257,401.66	63,211.67	.00

DAY CARE ASSET GROUP (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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

09/16/2016 15:51 | TRAINING DATABASE Sep 16 2016
lmille3 | WORKING BUDGET REPORT FOR FY 2017

| P 49
| glkywkbd

DAY CARE ASSET GROUP (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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

ADULT EDUCATION ASSET GROUP (8		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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

09/16/2016 15:51 | TRAINING DATABASE Sep 16 2016
lmille3 | WORKING BUDGET REPORT FOR FY 2017

| P 51
| glkywkbd

ADULT EDUCATION ASSET GROUP (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET 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

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	1,139,092,158.04	1,169,553,263.76	1,209,568,804.35
TOTAL OF EXPENDITURES FUND 1	1,016,618,590.39	1,035,559,490.47	1,209,568,804.35
TOTAL FOR FUND 1	122,473,567.65	133,993,773.29	.00
TOTAL OF REVENUES FUND 2	122,606,587.44	143,884,845.70	135,902,431.10
TOTAL OF EXPENDITURES FUND 2	112,886,157.52	141,096,769.23	135,902,431.10
TOTAL FOR FUND 2	9,720,429.92	2,788,076.47	.00
TOTAL OF REVENUES FUND 22	719,682.28	1,795,809.38	1,783,693.84
TOTAL OF EXPENDITURES FUND 22	107,941.50	1,128,436.36	1,783,693.84
TOTAL FOR FUND 22	611,740.78	667,373.02	.00
TOTAL OF REVENUES FUND 310	8,701,711.00	8,718,544.00	8,727,000.00
TOTAL OF EXPENDITURES FUND 310	8,701,711.00	8,718,544.00	8,727,000.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	39,075,880.39	34,151,460.23	34,680,000.00
TOTAL OF EXPENDITURES FUND 320	38,832,168.59	26,812,943.53	34,680,000.00
TOTAL FOR FUND 320	243,711.80	7,338,516.70	.00
TOTAL OF REVENUES FUND 360	97,866,327.30	63,670,899.90	52,307,004.00
TOTAL OF EXPENDITURES FUND 360	112,352,927.92	54,329,535.89	52,307,004.00
TOTAL FOR FUND 360	-14,486,600.62	9,341,364.01	.00
TOTAL OF REVENUES FUND 400	45,948,681.58	46,717,052.05	52,370,714.00
TOTAL OF EXPENDITURES FUND 400	45,948,681.58	46,717,052.05	52,370,714.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	81,637,688.97	86,707,436.38	92,453,662.96
TOTAL OF EXPENDITURES FUND 51	62,565,499.91	65,176,171.45	92,453,662.96
TOTAL FOR FUND 51	19,072,189.06	21,531,264.93	.00
TOTAL OF REVENUES FUND 52	593,451.85	675,058.83	651,835.28
TOTAL OF EXPENDITURES FUND 52	480,890.70	426,826.75	651,835.28
TOTAL FOR FUND 52	112,561.15	248,232.08	.00
TOTAL OF REVENUES FUND 53	113,402.28	183,716.07	137,652.16
TOTAL OF EXPENDITURES FUND 53	97,329.37	164,211.29	137,652.16
TOTAL FOR FUND 53	16,072.91	19,504.78	.00
TOTAL OF REVENUES FUND 54	582,039.71	351,265.56	488,141.87
TOTAL OF EXPENDITURES FUND 54	570,010.49	317,962.26	488,141.87
TOTAL FOR FUND 54	12,029.22	33,303.30	.00
TOTAL OF REVENUES FUND 59	785,927.22	860,631.80	907,148.05
TOTAL OF EXPENDITURES FUND 59	785,926.92	834,838.47	907,148.05
TOTAL FOR FUND 59	.30	25,793.33	.00
TOTAL OF REVENUES FUND 60	165,643.18	722,360.73	.00
TOTAL OF EXPENDITURES FUND 60	8,702.00	20,517.05	.00
TOTAL FOR FUND 60	156,941.18	701,843.68	.00

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 7000	1,737,372.77	2,025,762.14	3,599,331.94
TOTAL OF EXPENDITURES FUND 7000	604,526.99	905,680.44	3,599,331.94
TOTAL FOR FUND 7000	1,132,845.78	1,120,081.70	.00
TOTAL OF REVENUES FUND 8	-261,473.33	-9,517,100.42	.00
TOTAL OF EXPENDITURES FUND 8	50,183,112.01	50,717,209.69	.00
TOTAL FOR FUND 8	-50,444,585.34	-60,234,310.11	.00
TOTAL OF REVENUES FUND 81	.00	-67,925.87	.00
TOTAL OF EXPENDITURES FUND 81	4,257,401.66	-131,137.54	.00
TOTAL FOR FUND 81	-4,257,401.66	63,211.67	.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			
GRAND TOTAL OF REVENUES	1,393,908,529.18	1,446,882,031.71	1,485,300,369.61
GRAND TOTAL OF EXPENDITURES	1,241,646,226.39	1,280,236,193.81	1,485,300,369.61
GRAND TOTAL	152,262,302.79	166,645,837.90	.00

09/16/2016 15:51 | TRAINING DATABASE Sep 16 2016
lmille3 | WORKING BUDGET REPORT FOR FY 2017

| P 54
| glkywkbd

REPORT OPTIONS

Fiscal Year for reports 2017

Include account detail? N

Output file options P

P - Paper/saved reports Only
M - Magnetic Media & Spreadsheet
B - Both Paper & Mag Media/Spreadsheet

** END OF REPORT - Generated by Miller, Linda **