

STUDENT PROJECTION PROCESS and FY2017-18 DRAFT BUDGET Work Session – January 10, 2017

JANUARY 24th

Draft Budget

Enrollment Projections



Revenue



Allocation Standards - \$400 Million plus

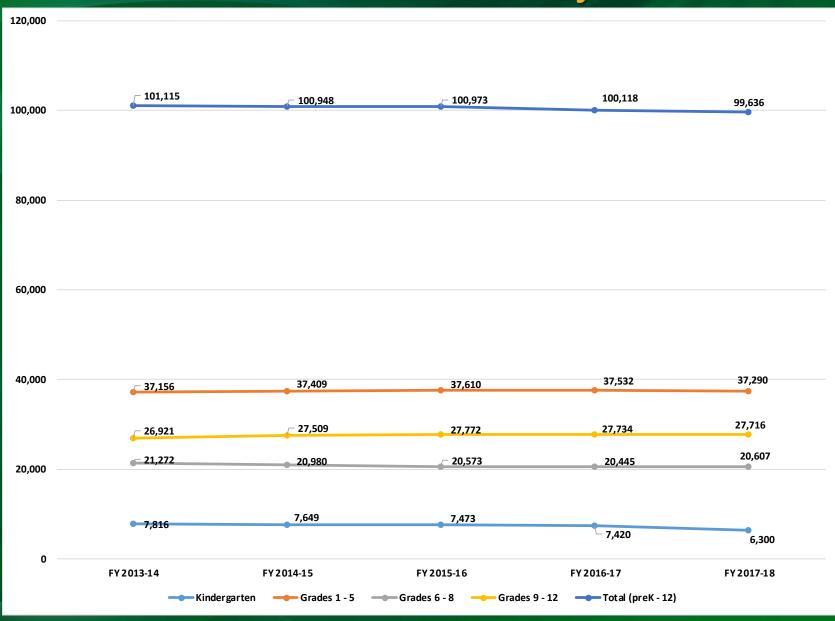


Draft includes estimates for school allocations.

Tentative includes line item distribution of codes, approvals of requests from Cabinet meetings, and 2% reserve.

Working includes new tax rates, salary approvals, carryover & carry forward from previous year, update on revenue projections.

Student Enrollment Trend and Projection Data



IMPACT OF POPULATION DECREASE

The state changed the enrollment age for kindergarten for the 2017-18 school year, from October 1 to August 1

Student Population Change Impacted Grade	FY 2017-18 (1,223) K	FY 2018-19 (1,223) 1st	FY 2019-20 (1,223) 2nd
Projected State SEEK Revenue Change	0	(2,262,623)	(4,521,365)
Projected Impact on Allocation			
Teachers (55 quantity)	(3,697,265)	(3,697,265)	(3,697,265)
Itinerant Teachers (6 quantity)	(406,699)	(406,699)	(406,699)
Instructional Assistants (55 qty)	(1,438,525)	0	0
Section 6	(171,220)	(171,220)	(171,220)
TOTAL IMPACT ON ALLOCATION	(5,713,709)	(4,275,184)	(4,275,184)

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TOTAL REVENUE SUMMARY

- General Fund
- Grants and Awards
- Education Foundation
- Activity Accounts
- Capital Improvement
- Enterprise

\$1,220,852,000 \$ 135,211,000 \$ 2,284,000

\$ 453,000

\$ 98,407,000

\$ 95,469,000

TOTAL

\$1,552,676,000

General Fund Revenue Projections

	ACTUAL	WORKING	DRAFT
	REVENUE	BUDGET	BUDGET
LOCAL REVENUE			
General and Personal Property	382,662	399,958	415,363
Delinquent Property	5,017	5,000	5,000
Motor Vehicle	26,861	27,968	28,528
Franchise	9,444	9,626	10,012
Total Property Taxes	423,984	442,552	458,903
Occupational Taxes	151,822	160,931	164,210
Other Taxes and Local revenue	12,637	13,304	13,370
Total Local Revenue	588,443	616,787	636,483
STATE REVENUE			
SEEK Funds	266,225	258,776	254,543
Other State	2,194	2,194	2,194
Total State General Funds	268,419	260,970	256,737
FEDERAL REVENUE (GF)			
Impact Aid	5	5	5
Indirect Costs	6,576	5,809	6,724
Total Federal Funds (GF)	6,581	5,814	6,729
Total General Fund Revenue	863,443	883,571	899,949
State-Paid Benefits	189,563	190,927	190,927
Total GF with State-paid benefits	1,053,006	1,074,498	1,090,876
Beginning Fund Balance	119,208	132,741	129,976
TOTAL REVENUE WITH FUND BALANCE	1,172,214	1,207,239	1,220,852

2016-17

2017-18

DRAFT BUDGET STATUS - December 2016

REVENUE

	1,220,052,111
less fund balance	129,976,000
Net Revenue	1,090,876,111

EXPENSES

less contingency code	135,436,547		
Net Expenses	1,085,415,564		

REVENUE OVER EXPENSES	5,460,54
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PROJECTED SAVINGS

E-Rate reimbursement	842,808
Unused salary budget (v.c.)	8,000,000
Transportation Reimb.	400,000
PreK Reimb. (Amount unknown)	0

NET AVAILABLE

14,703,355

1,220,852,111

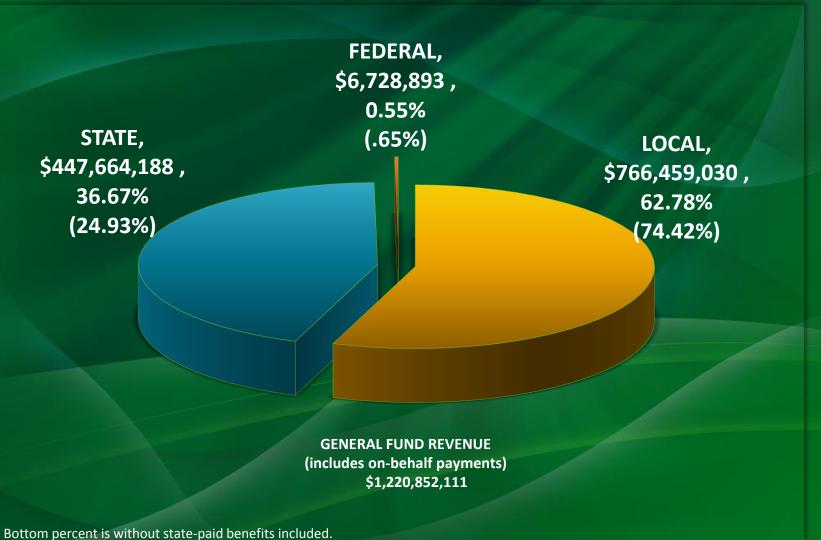
BUDGET ASSUMPTIONS

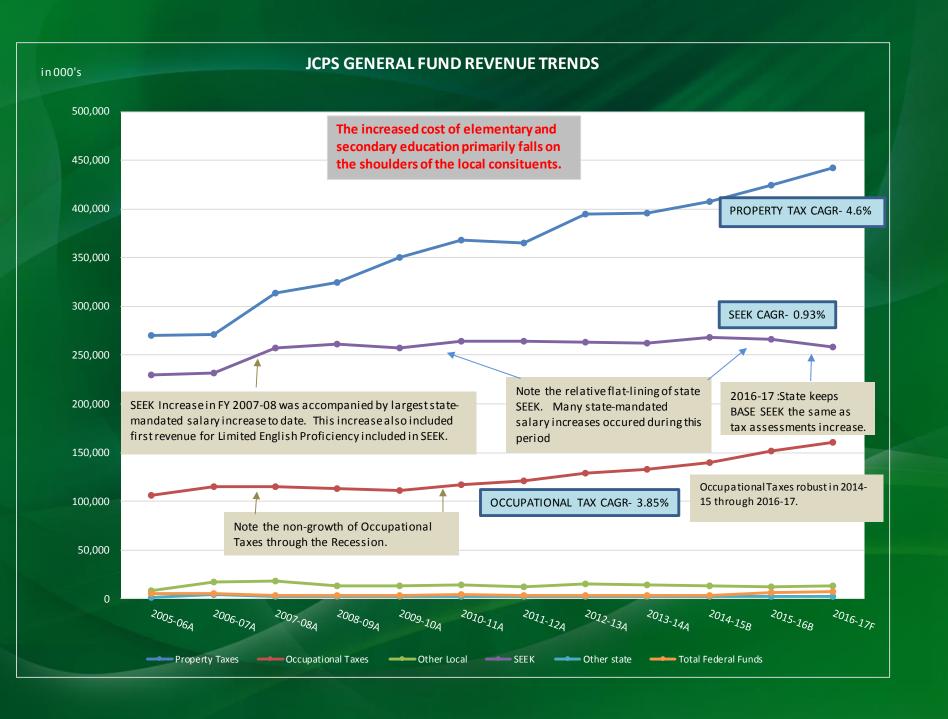
- Cost of Living & STEP included for JCTA and Teamsters ONLY.
- Property revenue based on the possible Board approval of the 4% Rate. (estimated \$14 million).
- BASE SEEK stays the same per state biennial budget, and so state SEEK decreases as property values increase.
- Occupational taxes still increasing but not at robust pace as post recession years. (These receipts have slowed down).

Compensation (All Funds)

		•		CONTRACTUALLT
		<u>STEPS</u>	1.5% COLA	BOUND
JCTA		8,295,734	6,583,885	14,879,620
TEAMSTERS		943,463	738,009	1,681,472
	Subotal -	9,239,197	7,321,895	16,561,091
	Cabotai	3,203,131	1,021,033	10,001,001
	<u>In</u>	the Budget	Not in Budget	NON-COMMITTED
AFSCME		1,385,515	1,396,271	2,781,786
NUTRITION SERVICES		155,040	240,285	395,325
NOTATION SERVICES		155,040	2-10,203	333,323
SEIU		248,087	310,030	558,116
ADMINISTRATORS CERTIFIE	D	1,390,496	1,322,290	2,712,786
ADMINISTRATORS CLASSIFI	ED	591,181	538,708	1,129,889
NON-REPRESENTED NON AD	MIN	146,328	194,460	340,788
		. 10,020		510,100
	Subotal	3,916,646	4,002,044	7,918,691
	TOTAL	13,155,843	11,323,939	24,479,782

Jefferson County Public Schools General Fund Revenue by Source





Impact of Property Rate to Homeowner FY 2016-17

	<u>Rate</u>	Annual Tax Impact on \$300,000 House	Total Property Revenue
COMPENSATING RATE	68.1	\$2,043	\$ 447,626,395
4% EQUIVALENT RATE	70.8	\$2,124	\$ 463,444,611
Yearly Difference	2.7	\$81	\$ 15,818,216

Property Tax Rates

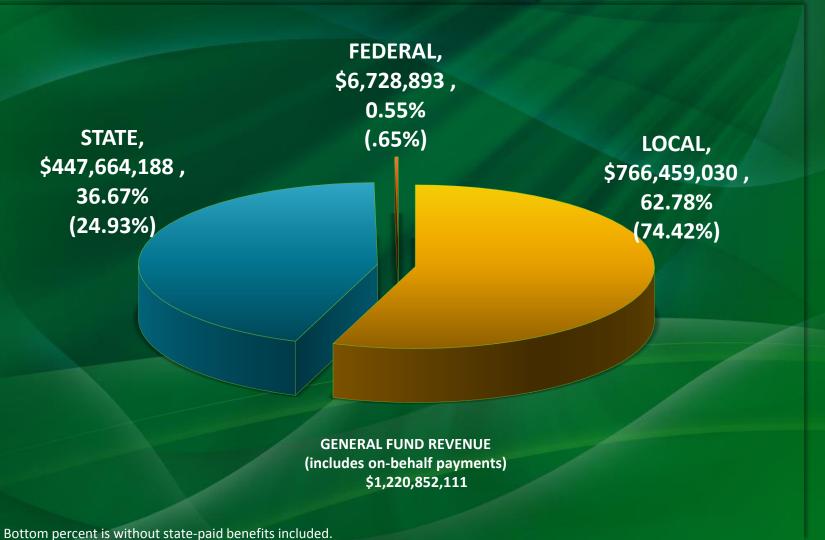
JCPS Property Tax History

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FY'06 62.5 HB 940
FY'07 61.5 4% revenue rate
FY'08 61.5 4% revenue rate
FY'09 62.5 4% revenue rate
FY'10 64.6 4% revenue rate
FY'11 67.6 4% revenue rate
FY'12 67.7 Compensating
FY'13 70.0 4% revenue rate
FY'14 71.0 Other
FY'15 71.0 Other
FY'16 71.0 4% revenue rate
FY'17 70.8 4% revenue rate
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FY'16 Surrounding Counties Tax Rates

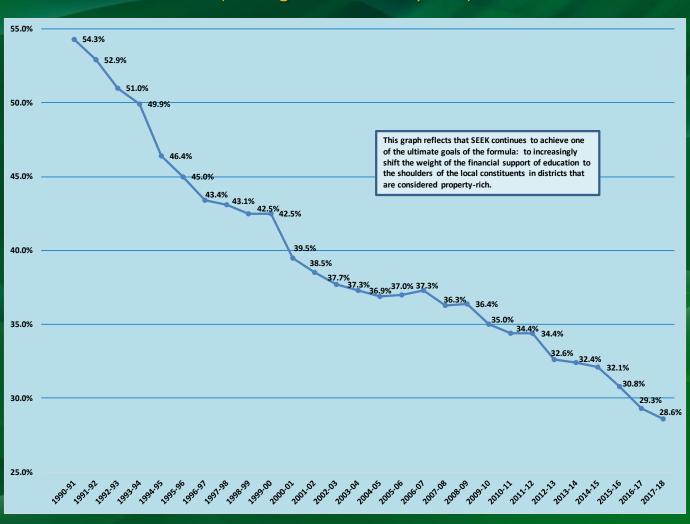
٥	Anchorage	98.2
٥	Bullitt	66.2
٥	Fayette	74.0
0	Nelson	74.0
0	Oldham	76.5
٥	Shelby	71.5
٥	Spencer	63.0

Jefferson County Public Schools General Fund Revenue by Source



Jefferson County Public Schools FY 1990-91 through FY 2013-14 SEEK Revenue As Percent of General Fund

(excluding State On-Behalf Payments)



The Erosion of State Grants

	FRYSCs	Gifted Talented 1300	ESS 1200	Preschool 1350	PD 1400	Textbooks 160	Safe Schools 168	Flex Focus (Combined total of the 5 programs.)	State Agency Children (KECSAC) 17K0	Read to Achieve 1820	Comm. Ed. 1100	Local Area Vocational Centers 1060	csi 1050	Every1Reads	Elementary Arts & Humanities 11F0	Total Allocation
YEAR FY 2016-17	6,946,763	151,698	3,570,622	10,100,211	1,328,917	2,422,147	861,643	18,283,540	2,459,479	1,358,000	20,000	2,663,437	0	0	0	31,882,917
FY 2015-16	6,983,347	151,698	3,744,877	8,437,447	1,175,000	2,414,866	863,933	16,636,123	2,564,801	1,358,000	20,000	2,663,437	0	451,400	0	30,828,806
FY 2014-15	7,013,311	151,698	2,541,327	9,004,864	998,981	2,416,524	571,448	15,533,144	2,438,997	1,358,000	25,000	2,513,886	0	451,400	0	29,485,436
FY 2013-14	6,908,216	151,698	1,865,337	9,664,110	375,444	0	263,116	12,168,007	2,478,740	1,358,000	20,000	3,006,247	0	451,400	0	26,542,308
FY 2012-13	6,986,680	151,698	1,859,923	10,494,774	375,172	0	260,659	12,990,528	2,478,762	1,358,000	20,000	2,491,512	0	451,400	0	26,928,580
FY 2011-12	7,195,974	156,847	1,884,595	10,102,848	375,172	0	291,980	12,654,595	2,657,907	1,358,000	20,000	2,840,762	0	475,500	43,000	27,402,585
FY 2010-11	7,345,098	156,847	1,977,100	9,631,241	376,703	0	317,850	12,302,894	2,529,380	790,092	20,000	2,760,817	0	475,500	43,000	26,423,628 0
FY 2009-10	7,857,724	159,074	2,244,559	10,146,436	751,376	87,040	340,325	13,569,736	2,423,452	1,680,000	20,000	2,979,070	0	500,000	43,000	29,232,056
FY 2008-09	7,873,038	159,105	2,190,636	10,003,207	697,505	2,173,066	336,045	15,400,459 0	2,302,339	1,680,000	20,000	3,079,999	0	500,000	45,980	31,060,920 0
FY 2007-08	7,915,740	167,605	5,544,300	10,232,383	1,916,680	3,068,894	846,675	21,608,932	2,503,176	1,830,000	20,000	2,991,445	164,577	500,000	48,400	37,749,875
Percent Change	(968,977) -12.2%	(15,907) -9.5%	(1,973,678) -35.6%	(132,172) -1.3%	(587,763) -30.7%	(646,747) -21.1%	14,968 1.8%	(3,325,392) -15.4%	(43,697)	(472,000) -25.8%	0 0.0%	(328,008) -11.0%	(164,577) -100.0%	(500,000)	(48,400)	(5,866,958) -15.5%

General Fund Continues to Supplement Grants

Preschool	
General Fund	5,789,639
General Fund (transportation waiver)	4,500,000
subtotal	10,289,639
State Agency	14,351,237
KERA -Locally Operated Voc Tech	4,596,071
FRYSC Grant	1,106,088
Rescue of Title IV	1,043,199
(Safe School Assessment Center)	
LEEP	460,853
Center for School Safety	250,000
Adult Ed	163,241
National Board Certification	263,455
TOTAL	32,523,782

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Allocation Standards - \$400 Million plus

Staffing Requirements - K	RS 157.360					
	KRS 157.360	<u>JCPS</u>	DIFFERENCE			
Teacher Allocation Change	2					
Grades K - 3	24 to 1	24 to 1	0			
Grade 4	28 to 1	24 to 1	4 students per teacher			
Grade 5	29 to 1	24 to 1	5 students per teacher			
Grade 6	29 to 1	28 to 1	1 student per teacher			
Grade 7 through 12	31 to 1	28 to 1	3 students per teacher			
no more than 150 pu	ipil hours	calculated on 140 pupil hours				
Part of School Media Libra	ırian	Full-time librarian allocated.				
		High Schools receive two librarians				
		Elementary and Middle Schools also				
		receive 0.5 librarian				
	702 KAR 3:246	<u>JCPS</u>				
Section 6	\$139 per student	Elementary - \$140 per student	\$40 per student			
	\$100 per student	Middle - \$130 for less than 850 students	\$30 per student			
	STATE BUDGET LANGUAGE	Middle - \$120 for 850 students or more	\$20 per student			
		High - \$120 per student	\$20 per student			

Current Adinistratrive and Counseling Staff Model - JCPS 2017-18 proposed

ELEMENTARY

ASSISTANT PRINCIPAL 1 for each school

COUNSELOR 1 for each school

2 counselors for enrollment of 660 or more

MIDDLE

ASSISTANT PRINCIPAL 2 for each school

3 assistant principals for enrollment of 700 or more

4 assistant principals for enrollment of 1,300 or more

COUNSELOR 2 for each school

2.5 counselors for enrollment of 900 or more

3.5 counselors for enrollment of 1,100 or more

SECONDARY

ASSISTANT PRINCIPAL 2 for each school

3 assistant principals for enrollment of 1,250 or more

3.75 assistant principals for enrollment of 1,800 or more

COUNSELOR 2 for each school

3 counselors for enrollment of 900 or more

4 counselors for enrollment of 1,100 or more

NEEDS INDEX

Elementary	Middle		
LOC SCHOOL Need LOC SCHOOL	Need LOC SCHOOL Need		
Index	Index Index		
290 FRAYSER 49.2 149 BLAKE	40.6 730 OLMSTED SOUTH 45.2		
500 PORTLAND 48.7 76 INDIAN TRAIL	40.5 133 LASSITER 44.3		
530 ROOSEVELT/PERRY 48.2 60 CORAL RIDGE	40.3 85 FROST 43.8		
185 ATKINSON 47.7 121 HARTSTERN	39.8 620 OLMSTED NORTH 43.1		
300 HAZELWOOD 47.3 86 SANDERS	39.4 144 STUART 41.6		
182 WHEATLEY 47.3 78 ZACHARY TAYLOR	37.9 90 THOMAS JEFFERSON 40.5		
99 MINORS LANE 47.1 71 STONESTREET	37.7 155 MOORE TRADITIONAL 40.4		
243 BYCK 47.0 107 LUHR	37.4 163 KNIGHT 39.7		
432 KING 46.9 83 COCHRANE	37.4 164 CONWAY 37.5		
325 JACOB 46.8 720 KENNEDY	37.0 710 WESTERN 36.4		
560 RUTHERFORD 46.7 66 WILKERSON	36.9 41 NEWBURG 35.9		
69 WATSON LANE 46.6 72 WATTERSON	36.3 49 FARNSLEY 34.9		
240 ENGELHARD 46.5 660 COLERIDGE TAYLOR	35.8 77 WESTPORT 32.8		
580 SEMPLE 46.3 87 SMYRNA	34.8 320 HIGHLAND 32.8		
92 CRUMS LANE 45.8 145 LAUKHUF	33.6 167 CARRITHERS 31.9		
81 RANGELAND 45.8 175 ALEX R KENNEDY	33.6 219 RAMSEY 29.5		
128 PRICE 45.6 117 WILT	33.0 470 JOHNSON TRADITIONAL 28.4		
440 MCFERRAN 45.1 131 EISENHOWER	31.6 435 NOE 25.7		
374 YOUNG 44.8 166 JEFFERSONTOWN	31.4 162 KAMMERER 25.4		
323 COCHRAN 44.5 11 FERN CREEK	31.2 340 MEYZEEK 24.0		
480 MAUPIN 44.5 250 FIELD	30.5 119 CROSBY 20.6		
27 OKOLONA 44.5 22 MEDORA	29.6 396 JEFFERSON COUNTY TRAD 20.5		
5 CANE RUN 44.4 48 HAWTHORNE	28.4 40 BARRET TRADITIONAL 13.5		
38 BRECKINRIDGE-FRANKLIN 44.3 520 LINCOLN	28.0 165 BROWN 12.3		
103 SLAUGHTER 44.2 46 CHENOWETH	28.0		
4 CAMP TAYLOR 44.1 55 BATES	27.4 High		
147 MILL CREEK 44.1 102 CHANCEY	25.7 335 IROQUOIS 43.2		
116 WELLINGTON 44.0 680 CARTER TRADITIONAL	AL 24.8 590 SHAWNEE 42.7		
104 TRUNNELL 44.0 67 WILDER	24.2 179 CENTRAL 41.3		
97 SHACKLETTE 43.8 94 BOWEN	24.1 84 WESTERN 40.6		
126 LAYNE 43.7 63 SCHAFFNER TRADITI	IONAL 23.6 33 VALLEY 39.3		
82 DIXIE 43.5 212 FARMER	23.6 100 DOSS 38.9		
270 FOSTER 43.2 64 ST. MATTHEWS	23.4 57 FAIRDALE 36.5		
127 AUBURNDALE 43.1 109 WHEELER	23.1 73 SENECA 36.0		
61 GOLDSMITH 43.1 24 MIDDLETOWN	22.6 155 MOORE TRADITIONAL 35.7		
59 KENWOOD 43.0 225 BLOOM	21.7 51 WAGGENER TRAD 35.0		
58 GILMORE LANE 42.8 16 TULLY	19.5 31 SOUTHERN 33.9		
14 GREENWOOD 41.9 44 AUDUBON TRADITIO	DNAL 18.4 75 PLEASURE RIDGE PARK 32.6		
79 KERRICK 41.7 146 LOWE	17.5 12 FERN CREEK TRAD 31.3		
10 FAIRDALE 41.6 95 HITE	16.5 JEFFERSONTOWN 30.2		
610 SHELBY 41.6 260 BRANDEIS	15.6 45 BUTLER TRAD 27.9		
115 GUTERMUTH 41.6 BROWN	15.4 18 ATHERTON 21.2		
91 BLUE LICK 41.2 156 DUNN	14.0 105 BALLARD 18.3		
134 KLONDIKE 41.2 13 GREATHOUSE/SHRYG	OCK 10.0 47 LOUISVILLE MALE TRAD 17.2		
106 JOHNSONTOWN ROAD 41.0 96 NORTON	9.4 7 EASTERN 16.4		
211 STOPHER 6.8 165 BROWN 1			
	200 DUPONT MANUAL 9.9		

OTHER PARTICIPATING SCHOOLS

ESL Newcomer Breckinridge Metro Waller Williams

FUNDING VISION 2020

FY 2017-18				Cumulative Cost	
Current Projected Costs		38,685,840			
Additional Proposals		4,000,000			
(Individual School Requests,					
Renovations for Talent Development Centers)					
	Subtotal		42,685,840	42,685,840	
FY 2018-19					
Additional ESL Expansion		4,006,100			
Bellarmine Literacy Expansion		1,100,000			
Summer Literacy Boost Expansion		2,700,000			
	Subtotal		7,806,100	50,491,940	
FY 2019-20					
Additional ESL Expansion		4,502,000			
Bellarmine Literacy Expansion		1,100,000			
Summer Literacy Boost Expansion		1,834,000			
	Subtotal		7,436,000	57,927,940	
FY 2020-21					
Additional ESL Expansion		4,147,100			
Summer Literacy Boost Expansion		888,000			
	Subtotal		5,035,100	<u>62,963,040</u>	

Difficult Decisions

\$14.7 Million in Available Resources

\$42.7 Million in Proposals tied to Vision 2020 for FY 2017-18

\$63 Million in Cumulative Requests through FY 2020-21