



Draft Budget 2017-2018

January 2017

INTRODUCTION:

The Draft Budget is the first of three budgets presented to the Board.

The Draft Budget

This is the base foundation for which the FY 2017-18 budget begins to be developed. It is produced before final decisions are made on new-year priorities, and there are certain assumptions that are made that can certainly be impacted by later decisions. Only General Fund exists in the developmental stage within MUNIS at this point in the year, and grants are projected amounts only. However, grant trends can be analyzed, and particular grant issues can be discussed at this time.

There are some important aspects in this Draft Budget:

- STEPS are included in this budget, but COLA was only included for two bargaining units: JCTA and Teamsters;
- Assumes a maximum increase in property tax revenue and this is the 4% increase; the “equivalent tax rate”;
- The Board will still decide on tax rate in August 2017, prior to the Working Budget presented in September 2017;
- The Draft Budget does not include any reductions or eliminations beyond the removal of one-time increases that were allocated in the prior year.

Within this budget, we are projecting a surplus of \$14.7 million. However, there are budget requests tied to Vision 2020 that are currently about \$38.9 million with additional requests forthcoming from individual schools. We know this \$14.7 million surplus will be directed to strategies most closely tied to our strategic vision. As required by statute, adequate reserve funds must be preserved for future emergencies. The 2% is not based on General Fund alone, 5% is recommended, and the state average for districts tends to be much higher. However, the 2014-15 state (Audited) average percent of fund balance for General Fund as a percent of total expenses for funds 1 and 51 was 17.3% while Jefferson County was 12.5% for that same period. The prior year audited expenses were 12.81% and 17.91% for Jefferson County and the state average, respectively. A good rule of thumb is that our unreserved (aka unobligated) fund balance should not be less than two months of payroll or about \$70 million. Since we do not receive property revenues until we are five months into the fiscal year, we must maintain higher reserves than that in order to maintain cash flow and liquidity.

The Tentative Budget

This will be presented in May 2017, and this will be the budget where proposals are submitted to the Board for final consideration. This budget, unlike the Working Budget, is the representation of what we project to spend in the twelve month period for the fiscal year being allocated. At this point, the grant budgets will be reduced back to the annual and recurrent grants that we know we will receive, but final amounts may change. The grants and other funds reported in the Tentative Budget are those that are now actually existent within MUNIS.

The Working Budget

Will be presented in September. Each successive budget provides greater levels of accuracy and refinement. When this budget is presented, we can actually calculate property tax revenue with high precision. Expenses are more precise as well.

Expected Savings

We have expected savings that are present and must be included in District fiscal planning for each of the three budgets:

- a) One form is unused salary budget. This “vacancy credit” is accounted for in the District’s long-range planning and projected fund balance usage. We are currently projecting \$8 million in unused salary budget through the end of the year.
- b) We also expect federal reimbursements for our telecommunications expenses, e-Rate. We project this reimbursement will be \$842,808 in the new-year.
- c) Reimbursements for transportation costs. We will still be reimbursed by a federal program for about \$400,000 for mid-day transportation for special education students. However, the District has agreed to waive about \$4 million in transportation expenses in order to move the preschool program to more certified instruction and other strategies.

There are several terms that we refer to in regards to one-time budget increases:

1) CARRYOVER

“Carryover” refers to unused balances in school General Fund flexible accounts that are provided back to the schools in the subsequent year. The carryover amount to schools has ranged from \$6.7 million to over \$9.5 million over the last six years. The carryover amount will not be available until the current fiscal year is closed. Carryover provides schools the opportunity to plan for specific needs and removes the “use it or lose it” rationale. It is important to note that carryover is neither a mandatory nor a guaranteed provision to schools. Schools are also provided carryover of their General Fund textbook code which was about \$1.1 million in FY 2016-17. We also provide carryover to Annual Facilities Improvement Fund (AFIF) since many facility projects cannot be completed in one year. The AFIF carryover was about \$1.2 million in FY 2016-17. These increases do not impact our five-year forecasts since we expect end-of-year surpluses in these same components at the end of FY 2017-18. So, the total General Fund budget is expected to have \$9 million to \$10 million in projected surplus that will not be spent in the fiscal year budgeted. In order to have a clear comparison to prior year expenses, we subtract carryover in our presentation of the Working Budget.

2) CARRY FORWARD

“Carryforward” reflects year end encumbrances. These are legal obligations covered by a specific budget for which payment had not been issued by year end. Typically, these are invoices received after June 30 for items purchased (ordered) before July 1. The timing of carryforward does not allow it to be included in the Draft or Tentative Budget. Carryforward is only included in the final Working Budget presented in September. As an example of Carry Forward, there was \$16.5 million allocated in the 2016-17

Working Budget. The amount allocated is the required budget pushed forward from the prior year due to purchase orders. In order to have a clear comparison to prior year expenses, we subtract carry forward in our presentation of the Working Budget.

REVENUE

OCCUPATIONAL TAX: Locally assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. This tax tends to be an accurate measurement of the local workforce and the strength of the local economy. The forecasts for these taxes are projected based upon historical trend, current year data from the Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational tax history shows the economy can drastically change the receipts. The recession of 2010 resulted in decreases in occupational taxes for two years. Occupational taxes represent about 18% of all General Fund revenue receipts, not including fund balance or on-behalf payments from the state. This category of revenue has certainly rebounded since the recession. FY 2015-16 receipts were up 8.6% (\$12 million over prior), compared to 5.5% percent increase in the prior year (FY 2014-15 – a \$7.3 million increase). Occupational tax receipts for FY 2016-17 are off to a slower start, but still showing an increase of 1.9% increase through November. The annual growth rate has averaged 5.4% over the last five years which is the post-recession period. We are currently projecting a 2% increase in each year for FY 2016-17 and FY 2017-18. If current year trends improve, then projections will be adjusted in preparation for the Tentative Budget.

SEEK: The SEEK formula is comprised of both state and local support for education. The state level decisions are not always available when the Draft Budget is prepared. However, FY 2016-17 and FY 2017-18 were the first and second year of the biennium, therefore SEEK projections were based on the state approved budget. The formula requires local support based on property assessments. As assessments increase, the local portion increases and the state portion decreases. The SEEK formula is designed to add increasing levels of financial responsibility to the districts that are deemed “property rich.” In FY 2012-13 and FY 2013-14, JCPS actually sustained losses in state SEEK of \$4.3 million total. For FY 2014-15, state SEEK stayed about the same while experiencing a state-mandate of 2% increase in cost-of-living (about \$13 million), 1.8% cost in STEPS (about \$11.5 million), and an increase in KTRS of \$4.1 million due to the increased rate charged to districts. The increase in SEEK embedded in the state’s budget for the last biennium was inadequate to cover the full cost of COLA, STEPS, and KTRS mandated by the state, but an increase in tax assessments allowed this deficit to be covered even as the Jefferson County Board of Education kept the tax rate the same as the previous year. For the biennium of FY 2016-17 and FY 2017-18, state SEEK is projected to decrease each year. This is because the base SEEK per-pupil was kept the same. Therefore, as tax assessments increase, the amount of SEEK provided the state will certainly decrease. In a year where the biennial budget is in being decided, it will be well after the Draft Budget before we know the outlook for state SEEK. The Information forthcoming when the state biennial budget is still being determined might not be known in time for the Tentative Budget. Information has been received as late as June in some years where emergency legislative session are required to produce a state budget. Regardless, we use the information available to us at the time each budget is locked in prior to submitting it to the Board of Education.

PROPERTY TAXES: For the Working Budget of FY 2016-17, we assumed property tax revenues will be flat-lined with the exception of a \$1 million increase due to newly constructed property. For the Draft Budget of FY 2017-18, we are now assuming the maximum allowable increase of 4%, but ultimately the Board will decide the rate in August. The two budgetary aspects that necessitates the change in outlook

for property tax are the 1.5% COLA approved for FY 2017-18, and a strategic vision that is not yet completely funded. The approved levels of property tax in any given year impact the revenues for property tax in every subsequent year. A compensating rate approved in one year will result in a forfeiture of revenue in excess of \$80 million over a five year period.

INDIRECT COST: This is a cost to a federal program and a revenue source for General Fund. These are program costs of a general nature which are not readily identifiable with the activities of the grant but are incurred for the joint benefit of those activities and other activities or programs of the organization. The indirect cost rate determines what portion of allowable general administrative expenses each federal grant should bear. While this revenue category is still less than 1% of the total General Fund revenue, the budget increased by over \$3 million in 2015-16 due to applying an Indirect Cost to Nutrition Services. This revenue source will provide about \$6.7 million in revenue in FY 2017-18.

EXPENSES:

Within the Draft Budget we are providing funding for the following:

- Staffing and adequate allocations for 148 school sites with an initial budget of \$795 million including Early Childhood. With the opening of Alex R. Kennedy E.S. in 2015-16 and Norton Commons E.S. in FY 2016-17, we now have 91 elementary schools, 23 middle schools (including Frost 6th grade Academy), 20 high schools, and 14 special schools (including five Special Education Schools). We also support 13 state agency sites (\$11.5 million). Regular education schools are allocated based on enrollment projections and approved allocation standards. Special schools and state agency sites are budgeted based on approved allocations, program needs, and individual school's student capacities. We also have a cost center 945 where we have a centralized budget for districtwide school costs of \$4.5 million that includes a budget for sub teachers and much more. If nothing changes prior to February 2nd, all of these allocations will be provided to schools on that date, with adjustments made based on enrollment changes received in January.
- Full-day Kindergarten. State funding only provides for half-day Kindergarten classes.
- Textbook funding for the high school level (\$2.0 million); the state has reinstated textbook funding for elementary and middle schools after five years of no funding.
- Supporting additional teachers for trimester and other scheduling strategies at the high school level (about \$3.3 million).
- Fifteen additional teachers for the elementary magnet school program (\$998,000).
- A central office support system that is about \$179.7.1 million of which \$70.5 million is transportation (39.4% of central office; two departments), \$26.8 million is maintenance and renovations of facilities (15% of central office; 4 units), and Special Education support in the amount of \$9.7 million (5.4%; 2 units). The Special Education support units have staff who support students directly, including psychologists, occupational therapists, physical therapists, and others.
- \$36.6 million in District overhead such as insurance, utilities, MUNIS costs, KETs matching, and postage. There is a contingency code for \$135,436,547.

The budget process will continue from January through early April. On March 21st, an initial list of budget priorities aligned to the Strategic plan will be submitted to the Board based on the current projected surplus of \$14.7 million. The following aspects will culminate in the presentation of the Tentative Budget presented to the Board in May:

- Potentially other budget requests submitted to the Superintendent in March.
- Final determination of budget needs to support Vision 2020 approved by the Board.
- Central Office org chart changes approved by the Board prior to July 1st.

This budget ensures the following:

- The allocations provided are adequate for the support of acknowledged staffing levels and needed positions approved by the Board.
- The allocations are provided for program sustainment related to statutory responsibilities in the areas of ECE, State Agency, and English as a Second Language.
- The determination of funding priorities to be sustained or abandoned by using the Continuous Improvement Model;
- The sustainment of all central office positions as approved by the Board, but with all vacancies to be reviewed by the Superintendent prior to filling those vacancies.
- The FY 2017-18 Draft Budget includes allocations for central office discretionary spending, but the departmental spending plans will be reviewed prior to providing those allocations for the new-year.

The following is a summary of the projected FY 2017-18 expense budgets of all funds of Jefferson County Public Schools:

GENERAL FUND - Expense budget will be \$1,220,852,111, including \$190.9 million in On-Behalf state benefit payments. Funded by property taxes, occupational taxes and SEEK. Approximately 90% of General Fund is personnel-related and 10% is operational, not including contingency representing fund balance. School-level allocations, including districtwide school-centered costs, are 70% (76.6% if contingency code is excluded) and this will increase in the Working Budget. This General Fund budget allocates 96% of the available funding to services relevant to student services, including districtwide school-centered costs. Approximately 4% is business office operational expenses (function series 2300 & 2500), such as Finance, Human Resources, and Information Technology.

GRANTS and AWARDS – Budget projected at \$136 million. This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This fund is a multi-year fund where projects budgeted will often extend beyond a single fiscal year, and grant periods do not always coincide with the fiscal year. Some grant amounts will not be known until the Working Budget is presented in September.

CAPITAL OUTLAY – This is funded by \$100 per Average Daily Attendance (ADA) by SEEK formula for bond payment and capital improvement. The Budget will be about \$8.7 million. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources.

BUILDING FUND – Funded by the nickel tax within the property tax rate and can only be used for bond payment and capital improvement. The budget will be about \$34.7 million. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources.

CONSTRUCTION FUND – This multi-year fund houses the bond proceeds as revenue and expenses are bondable projects. The budget will be \$55 million. The unmet facility needs of JCPS exceeds \$882 million, and will exceed \$1 billion if discretionary projects were to be included. If legislators fund KSFCC in the upcoming session, additional bonding capacity could increase by an additional \$12 million, bringing the total to \$67 million available for new projects.

FOOD SERVICE FUND – Local and federal funding for Nutrition Services, including staff and Nutrition Center. This fund includes revenue from paid school meals and federal funding on free / reduced meals. Budget is about \$92 million, including fund balance.

DAYCARE OPERATIONS – These are enterprise funds for daycare operations and are part of the Teenage Parent Program (TAPP) budget. The budget is about \$650,000.

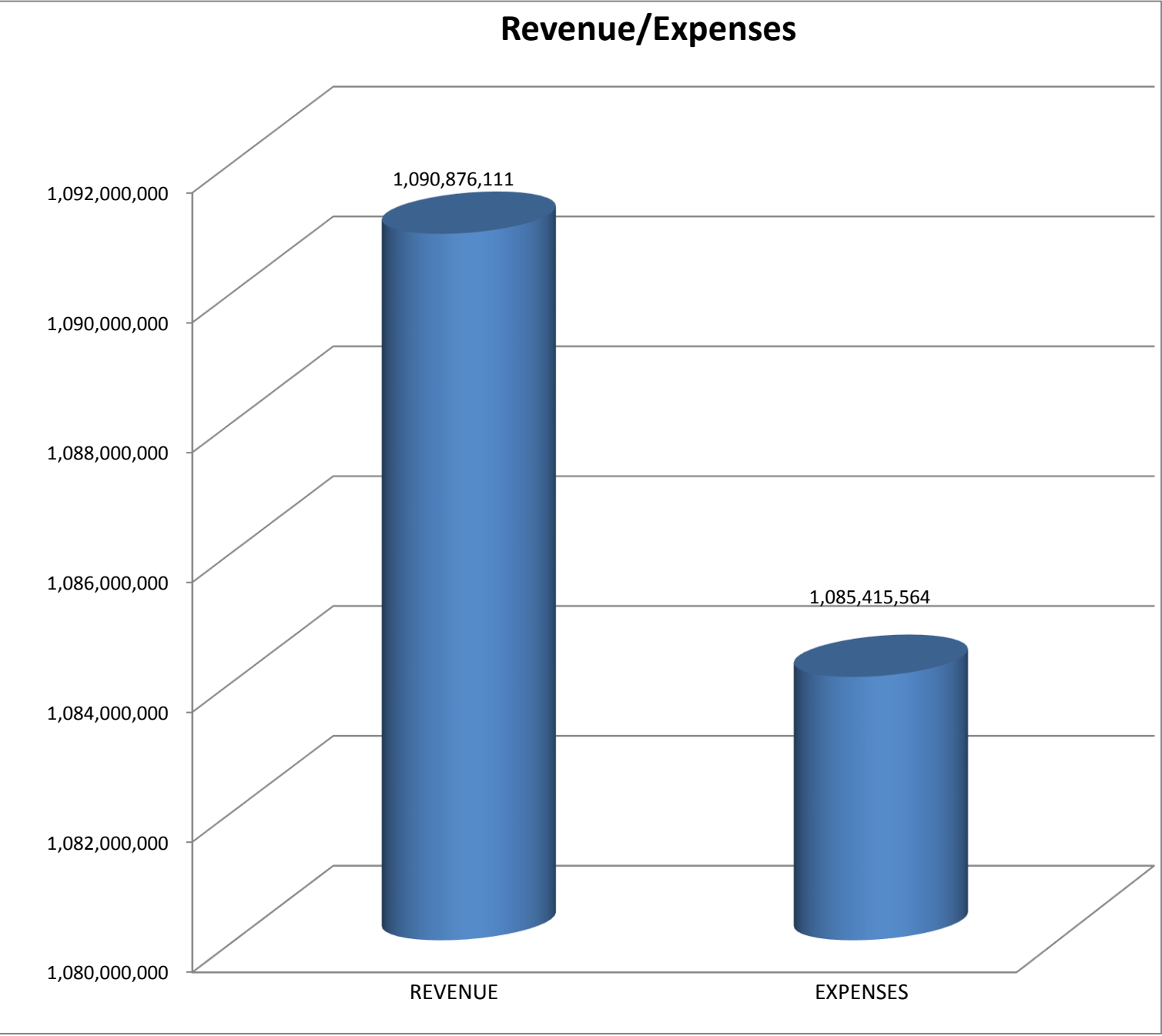
ADULT EDUCATION FUNDS – This is the enterprise component only of Adult Education and family literacy, and does not represent the entire budget of Adult Education program. The budget is about \$488,000

TUITION PROGRAMS – This reflects the tuition-paid component of the Early Childhood program. The budget is approximately \$907,000

ENTERPRISE FUND - This is the Challenger Learning Center. The budget is \$137,000

ACTIVITY FUND – These are funds raised at the school level, primarily by class fees. The projected budget is \$1.8 million.

TOTAL DRAFT BUDGET: \$1,551,234,111

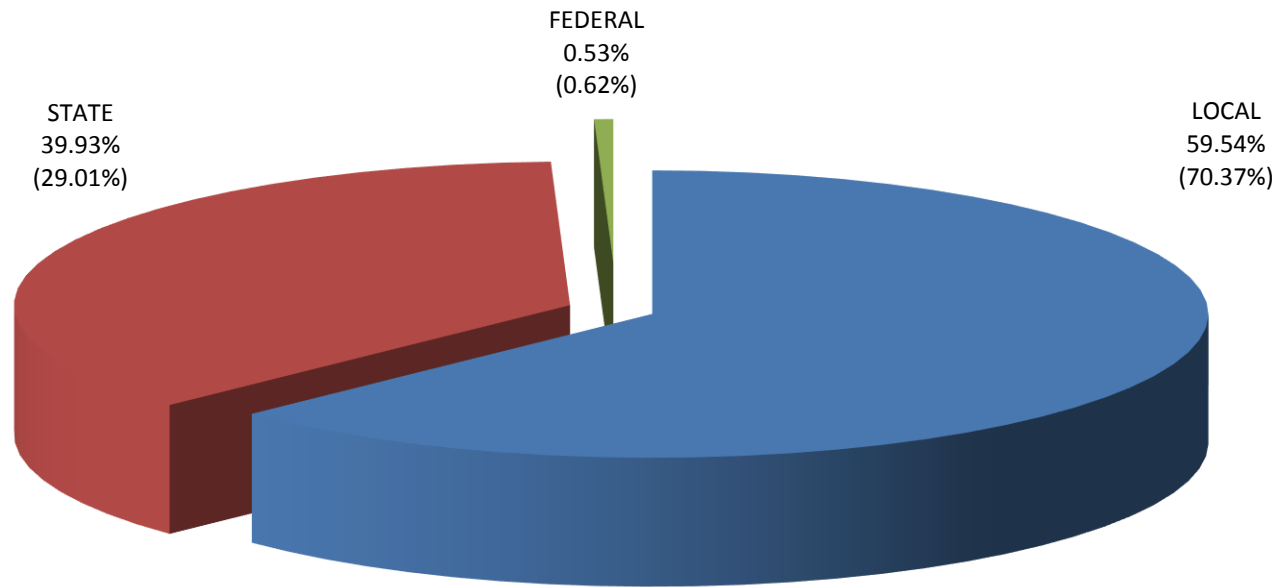


**DRAFT BUDGET
2017-18 General Fund**

REVENUE	
Personal Property Tax	415,363,000
Delinquent Tax	5,000,000
Motor Vehicle	28,527,756
Franchise Tax	10,012,000
Occupational Tax	164,210,274
Other Local Revenue	13,370,000
State SEEK	254,543,000
Other State Revenue	2,194,000
Federal Impact Aid	4,700
Federal Indirect Costs	6,724,193
Sub-total w/o State On-behalf	899,948,923
State On-behalf benefits	190,927,188
Sub-total w/o State On-behalf	1,090,876,111
Beginning Fund Balance	129,976,000
Total Revenue	1,220,852,111

EXPENSE		
Certified Salaries	513,614,578	47.32%
Classified Salaries (including subs)	191,066,934	17.60%
Sub Teachers	7,855,767	0.72%
Classified Coach Stipends etc.	9,029	0.00%
Board Per Diem	15,000	0.00%
Group Life (0211)	515,866	0.05%
Group Liability (0213)	495,710	0.05%
Disability (0215)	1,866,225	0.17%
FICA (0221)	8,575,300	0.79%
Medicare (0222)	8,560,137	0.79%
KTRS (0231-New Expense in FY'11)	16,104,649	1.48%
CERS (0232)	27,697,676	2.55%
KSBA Unemployment (0253)	764,580	0.07%
Workers Comp (0260)	5,439,492	0.50%
Other Benefits	682,788	0.06%
Professional Services	5,993,844	0.55%
Water, Sewage, Sanitation, Maintenance, Repairs	6,596,587	0.61%
Annual Facilities Improvement Fund	6,200,000	0.57%
Travel, postage, insurance, telephone	12,298,377	1.13%
Supplies, repair parts, and materials	15,509,907	1.43%
Natural Gas and Electric	21,740,000	2.00%
Gasoline and Diesel	9,762,713	0.90%
Instructional Supplies, textbooks etc.	7,770,576	0.72%
Equipment	9,006,029	0.83%
Vehicles	6,400,000	0.59%
Fees and Misc Expenses	5,222,422	0.48%
KETS Mathcing	1,724,193	0.16%
Sub-Total	891,488,376	82.13%
State On-behalf benefits	190,927,188	17.59%
Opening of School	3,000,000	0.28%
	1,085,415,564	100.00%
2% Contingency	135,436,547	
TOTAL BUDGET	1,220,852,111	

**Jefferson County Public Schools
GENERAL FUND REVENUE IDENTIFIED BY SOURCE
Draft Budget 2017-2018**

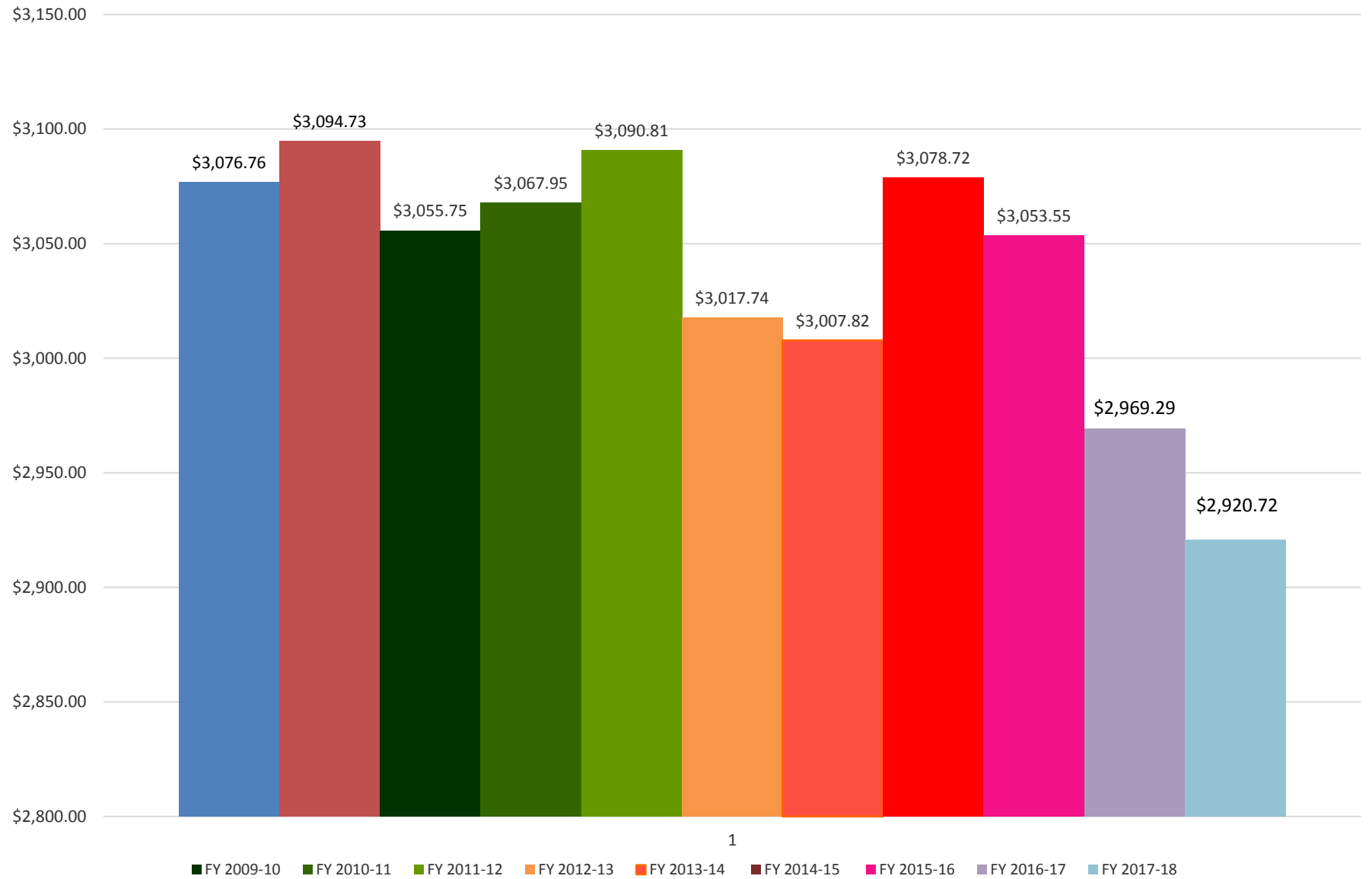


GENERAL FUND REVENUE (includes State on-behalf benefit payments)
\$1,220,852,111

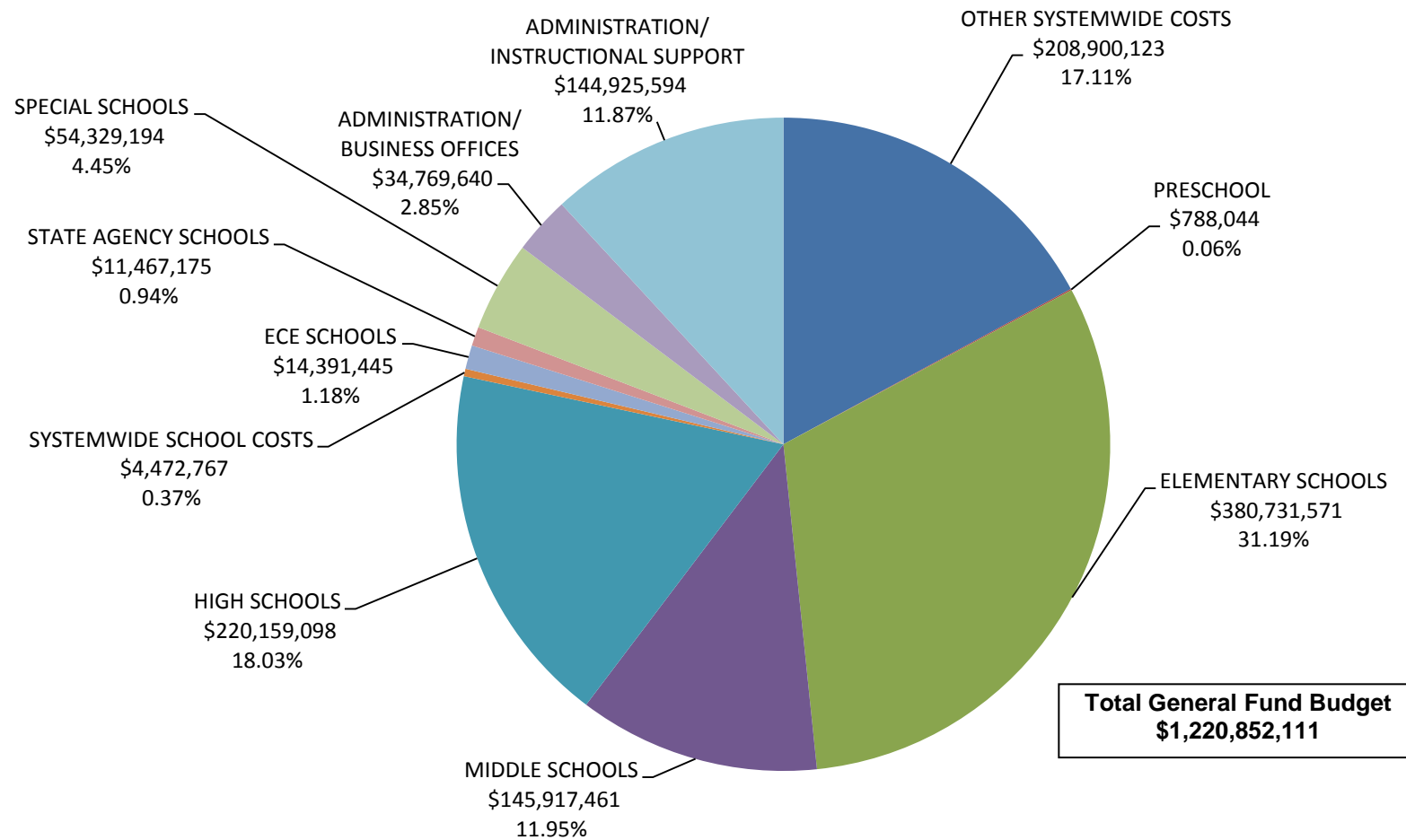
*Does not include Fund Balance

** % without State on-behalf payments

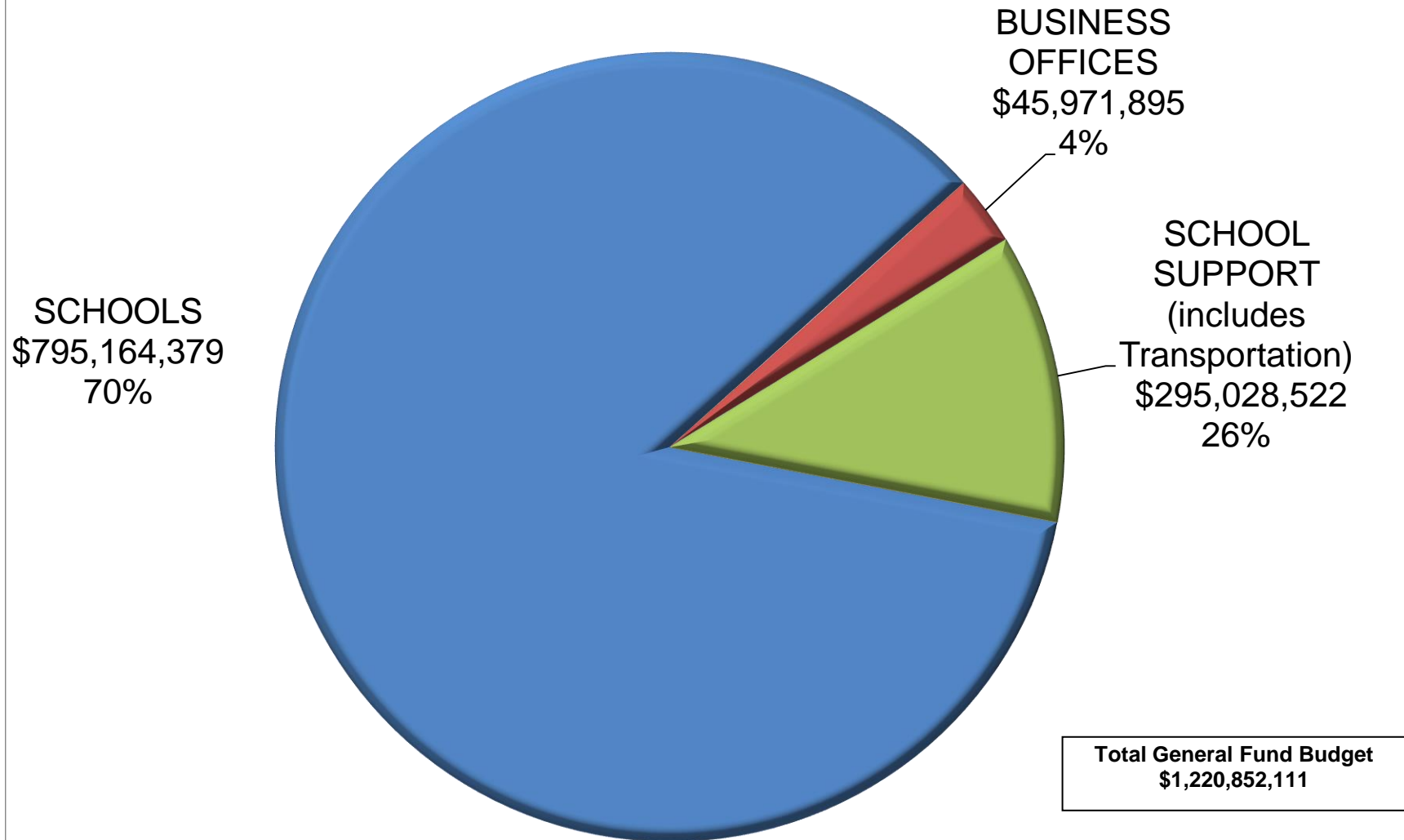
STATE SEEK Per Adjusted ADA
Jefferson County Public Schools - General Fund Only



Jefferson County Public Schools General Fund Draft Budget by State Account Code Structure/Instructional Level 2017-2018



**Jefferson County Public Schools
General Fund Draft Budget
Percentage of Budget Direct to Schools
2017-2018**



JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET - REVENUE WITH HISTORY

Org	Object	Project	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
110	0999		BEG BALANCE CARRY FORWARD	-124,560,396	-130,226,135	-120,080,560	-119,207,881	-111,000,000	-129,976,000
110	1111		GENERAL PROPERTY TAX	-348,844,922	-356,929,472	-365,574,681	-382,661,970	-389,395,000	-415,363,000
110	1115		DELINQUENT PROPERTY TAX	-6,835,445	-5,756,726	-5,499,426	-5,017,004	-5,500,000	-5,000,000
110	1117		MOTOR VEHICLE TAX	-24,800,071	-25,303,237	-27,259,351	-26,860,776	-28,282,000	-28,527,756
110	1119		FRANCHISE TAX	-14,092,617	-7,751,721	-9,136,124	-9,444,437	-9,807,000	-10,012,000
110	1131		OCCUPATIONAL TAX	-128,882,355	-132,569,312	-139,825,242	-151,821,629	-161,582,000	-164,210,274
110	1191		OMITTED PROPERTY TAX	-7,494,616	-6,116,064	-6,024,344	-4,736,565	-6,768,000	-4,737,000
110	1280		REVENUE IN LIEU OF TAXES	-1,418,144	-1,572,370	-1,563,307	-1,737,381	-1,563,000	-1,922,000
110	1310		TUITION FROM INDIVIDUALS	-15,988	-18,192	-8,220	-5,696	-8,000	-6,000
110	1320		TUIT FRM OTH GOVT SRCS IN KY	-274,094	-240,920	-175,369	-140,642	-175,000	-141,000
110	1340		OTHER TUITION	-	-10,000	-50,000	-	-50,000	-
110	1340	003XC	OTHER TUITION	-	-5,000	-55,000	-14,000	-55,000	-14,000
110	1340	003XE	OTHER TUITION	-659,704	-483,378	-247,920	-486,780	-248,000	-487,000
110	1340	003XI	OTHER TUITION	-	-70,000	-10,000	-	-10,000	-
110	1340	003XS	OTHER TUITION	-	-75,000	-40,000	-	-40,000	-
110	1510		INTEREST ON INVESTMENTS	-837,886	-1,491,445	-1,151,761	-1,383,108	-1,900,000	-1,900,000
110	1911		BUILDING RENTAL	-2,883,377	-2,923,315	-2,921,409	-2,943,113	-23,000	-2,943,000
110	1919		OTHER RENTAL INCOME	-991,999	-988,527	-985,887	-1,110,630	-986,000	-1,110,000
110	1920	0566	CONTRIBUTIONS/DONATIONS	-55,900	-23,311	-90,017	-47,492	-90,000	-47,000
110	1932		GAIN/LOSS ON SALE OF EQUIP	-88,734	-	-	-	-	-
110	1991		TRANSCRIPT FEES	-	-	-	-	-	-32,000
110	1999		OTHER MISCELLANEOUS REVENUE	-47,453	-329,354	-37,048	-31,034	-37,000	-31,000
110	3111		SEEK PROGRAM	-263,184,705	-261,949,817	-267,901,401	-266,225,294	-262,655,000	-254,543,000
110	3129		KSB/KSD TRANSPORTATION	-20,344	-12,416	-20,588	-30,206	-21,000	-30,000
110	3130		NATIONAL BOARD CERT REIMBURSE	-284,963	-351,383	-397,393	-415,545	-405,000	-416,000
110	3800		REV IN LIEU OF TAXES/STATE SRC	-1,748,204	-1,748,117	-1,602,314	-1,747,934	-1,602,000	-1,748,000
110	3900	01EX	ON-BEHALF PAYMENTS / STATE	-155,864,155	-163,235,148	-184,912,216	-189,015,688	-184,912,216	-190,377,188
110	3900	16MX	ON-BEHALF PAYMENTS / STATE	-750,379	-489,487	-508,579	-547,206	-520,000	-550,000
110	4100		UNRESTRICTED DIRECT FEDERAL	-5,504	-8,305	-4,959	-4,728	-5,000	-4,700
110	5210		FUND TRANSFER	-	-	-	-	-	-
110	5220		INDIRECT COSTS TRANSFER	-2,880,262	-2,805,687	-3,009,041	-6,576,164	-5,605,637	-6,724,193
				-1,087,522,217	-1,103,483,839	-1,139,092,158	-1,172,212,904	-1,173,244,853	-1,220,852,111

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL

Level & Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
01 ADMINISTRATION	5,695,796	5,327,661	4,940,549	4,706,225	6,636,808
02 OPERATIONS DIVISION	120,776,041	114,994,605	112,703,672	109,991,512	117,760,241
03 ACADEMIC SERVICES DIVISION	24,328,026	26,247,847	26,492,641	27,485,773	27,768,710
04 DATA MANAGEMENT & PROGRAM EVALUATION	7,780,873	8,017,607	8,078,226	7,850,796	7,910,536
05 COMMUNICATIONS AND COMMUNITY RELATIONS	1,819,288	1,652,392	1,454,531	1,150,860	1,494,849
06 BUSINESS SERVICES	10,272,622	10,618,951	11,363,687	12,268,884	13,710,153
07 OTHER SYSTEMWIDE COSTS	62,728,385	63,805,617	69,338,905	191,577,666	208,900,123
08 EQUITY	3,491,896	3,739,704	4,197,552	4,696,253	3,391,688
10 ELEMENTARY SCHOOLS	341,683,690	354,627,391	362,458,230	366,229,297	380,731,571
11 PRESCHOOLS/PRE-KINDERGARTEN	1,414,495	2,259,440	2,047,009	2,036,172	1,810,292
20 MIDDLE SCHOOLS	139,127,368	142,388,060	142,683,239	140,176,656	145,917,461
30 HIGH SCHOOLS	190,323,319	207,733,024	214,092,241	216,052,406	220,159,098
60 STATE AGENCY SCHOOLS	10,047,630	10,553,772	10,193,722	10,617,393	11,467,175
70 SPECIAL SCHOOLS	48,754,436	51,589,982	51,036,342	51,135,074	54,329,194
71 ECE SCHOOLS	11,104,525	12,713,518	13,163,542	14,560,918	14,391,445
80 SYSTEMWIDE SCHOOL COSTS	3,620,144	3,606,704	4,992,440	12,709,006	4,472,767
	982,968,535	1,019,876,277	1,039,236,527	1,173,244,889	1,220,852,111

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
01 ADMINISTRATION						
AD1	ADMINISTRATION	1,095,285	1,114,866	1,723,573	1,663,025	1,809,051
AT1	ACTIVITIES AND ATHLETICS	558,109	496,640	582,429	622,745	627,884
FI1	ACADEMIC ACHIEVE K-12 REGION 5	378,554	419,100	460,022	433,395	2,228,845
FO1	ACADEMIC ACHIEVE K-12 REGION 4	479,631	382,769	437,641	440,117	449,256
GC1	GENERAL COUNSEL	709,503	682,138	114,620	-	0
IA1	INTERNAL AUDIT & INVESTIGATION	694,029	627,748	83,197	-	0
ON1	ACADEMIC ACHIEVE K-12 REGION 1	492,775	401,643	463,144	419,408	432,359
SX1	ACADEMIC ACHIEVE K-12 REGION 6	423,916	429,070	342,275	380,188	391,709
TH1	ACADEMIC ACHIEVE K-12 REGION 3	410,206	372,834	376,751	380,680	384,041
TW1	ACADEMIC ACHIEVE K-12 REGION 2	453,788	400,851	356,897	366,667	313,663
		5,695,796	5,327,661	4,940,549	4,706,225	6,636,808
02 OPERATIONS DIVISION						
CI1	FACILITIES CAPITAL IMPROVEMENT	4,530,958	5,271,993	5,077,256	6,200,000	6,200,000
DG1	DIGITAL TECHNOLOGY	7,062,686	7,127,614	1,728,983	-	0
FA1	FACILITY PLANNING	752,068	735,236	764,050	808,244	885,882
FE1	CAPITAL IMPROVEMENT & PLANNING	455,242	406,370	417,734	-	0
GM1	GENERAL MAINTENANCE	12,561,834	11,816,473	9,538,813	-	0
MI1	INFORMATION TECHNOLOGY	4,019,873	4,931,323	9,304,665	9,029,167	11,349,488
MM1	MECHANICAL ELECTRONIC MAINT	5,980,789	5,816,138	4,913,855	5,184,282	0
MP1	MATERIALS PRODUCTION	1,556,385	1,476,764	1,209,048	1,633,525	1,603,630
OP1	OPERATIONS SERVICES	1,047,146	929,005	1,612,628	1,341,697	920,125
PM1	PROPERTY MGMT & MAINT	552,511	565,156	3,903,973	4,868,200	18,620,484
PT1	PERFORMANCE AND TECHNOLOGY	-	-	-	-	697,620
SF1	SAFETY AND ENVIRONMENTAL SERV	1,933,772	2,038,538	1,788,670	1,658,407	1,263,644
SI1	SECURITY AND INVESTIGATIONS	2,638,522	2,719,677	2,919,044	2,808,906	2,888,091
SU1	SUPPLY SERVICES	3,149,162	3,146,666	3,211,806	3,134,289	2,817,873
TR1	TRANSPORTATION SERVICES	47,044,588	46,724,165	46,652,907	47,173,876	43,947,266
VM1	VEHICLE MAINTENANCE	27,490,506	21,289,488	19,660,241	26,150,919	26,566,137
		120,776,041	114,994,605	112,703,672	109,991,512	117,760,241
03 ACADEMIC SERVICES DIVISION						
AO1	ACADEMIC SERVICES DIVISION	738,673	1,208,465	1,233,729	1,368,738	1,164,921
CA1	CURRICULUM AND INSTRUCTION	381,233	1,194,014	812,606	828,325	1,603,220
CE1	COMPUTER EDUCATION SUPPORT	2,412,466	2,462,656	2,815,111	2,785,311	2,843,505
CM1	CURRICULUM MANAGEMENT	1,663,104	2,563,006	2,515,835	2,890,207	1,745,649
DE1	DUVALLE EDUCATION CENTER	711,964	727,239	710,710	755,443	753,413
EC1	EXCEPTIONAL CHILD EDUCATION	6,248,935	5,989,072	5,681,113	5,849,361	5,956,330
EP1	ECE PLACEMENT AND ASSESSMENT	3,588,103	3,487,781	3,643,679	3,542,224	3,763,732
HP1	PHYSICAL DEV & HEALTH SERV	2,755,618	2,826,203	3,059,946	3,155,378	3,828,635
LE1	ESL	859,331	917,544	1,283,701	1,585,625	1,592,009

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
LI1	LIBRARY MEDIA SERVICES	1,936,314	1,905,947	2,033,251	2,054,525	2,111,669
OM1	OPTIONS/MAGNETS PROGRAMS	590,625	554,793	425,661	323,667	309,618
SP1	ACADEMIC SUPPORT SERVICES	2,046,748	2,033,419	2,100,215	2,181,422	1,929,438
TI1	TITLE I	394,913	377,708	177,084	165,546	166,570
		24,328,026	26,247,847	26,492,641	27,485,773	27,768,710
04 DATA MANAGEMENT & PROGRAM EVALUATION						
EV1	DATA MGT PLAN PROG EVALUATION	2,553,283	2,519,981	3,233,919	2,730,221	3,177,824
PL1	PLANNING AND PROGRAM EVAL	1,425,071	1,714,972	1,062,223	907,594	600,519
PP1	PUPIL PERSONNEL	2,873,070	2,827,420	2,824,690	3,021,169	2,900,317
RD1	RESOURCE DEVELOPMENT	486,703	500,622	502,206	452,118	502,340
TS1	TESTING	442,746	454,612	455,189	739,694	729,536
		7,780,873	8,017,607	8,078,226	7,850,796	7,910,536
05 COMMUNICATIONS AND COMMUNITY RELATIONS						
AE1	ADULT EDUCATION	173,110	162,927	162,780	160,267	153,162
CC1	COMMUNICATION/COMMUNITY RELA	1,646,178	1,489,465	1,291,750	990,593	1,341,688
		1,819,288	1,652,392	1,454,531	1,150,860	1,494,849
06 BUSINESS SERVICES						
AC1	ACCOUNTING SERVICES	1,053,859	1,052,065	1,110,296	1,202,361	1,448,605
AR1	ADMIN RECRUITMENT & DEVEL	866,985	914,979	332,993	366,860	819,021
BA1	RISK MANAGEMENT AND BENEFITS	464,013	464,093	594,134	681,825	996,708
BS1	BUSINESS SERVICES	-	-	1,392,293	1,756,067	1,744,690
CS1	HR SUPPORT SERVICES	1,186,388	1,349,262	1,047,608	1,386,336	771,634
CT1	HR RECRUITMENT & STAFFING	1,159,133	1,070,685	1,043,436	1,066,183	1,605,637
ER1	LABOR MGT & EMPLOYEE RELATIONS	533,299	623,612	447,769	564,334	556,885
FP1	FINANCIAL PLANNING & MANAGEMEN	612,170	634,760	685,499	660,244	699,723
FS1	FINANCIAL SERVICES DIVISION	271,364	264,923	266,526	277,905	279,983
GA1	GRANTS AND AWARDS ACCOUNTING	891,357	856,811	935,867	975,007	1,008,922
HU1	HUMAN RESOURCES DIVISION	71,366	305,545	276,778	188,465	416,774
PR1	PAYROLL AND CASH MANAGEMENT	1,156,611	1,079,983	1,164,428	1,222,560	1,290,557
PU1	PURCHASING	1,047,034	1,133,029	1,136,272	1,048,874	1,056,279
ST1	CAREER AND TECHNICAL ED	959,043	869,204	929,787	871,863	1,014,735
		10,272,622	10,618,951	11,363,687	12,268,884	13,710,153
07 OTHER SYSTEMWIDE COSTS						
000	JCPS DISTRICT WIDE	26,515,366	27,638,162	29,984,355	24,256,546	25,454,048
950	DISTRICTWIDE BENEFITS	34,344,190	34,056,393	37,464,779	38,639,195	36,595,425
960	FISCAL RESERVE	1,868,829	2,111,063	1,889,771	128,681,925	146,850,650
		62,728,385	63,805,617	69,338,905	191,577,666	208,900,123
08 EQUITY						
DV1	DIVERSITY EQUITY POVERTY PROG	3,491,896	3,739,704	4,197,552	4,696,253	3,391,688

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
		3,491,896	3,739,704	4,197,552	4,696,253	3,391,688
10 ELEMENTARY SCHOOLS						
004	CAMP TAYLOR ELEMENTARY	3,922,182	4,355,885	4,259,476	4,192,808	4,462,566
005	CANE RUN ELEMENTARY	3,409,157	3,374,123	3,417,209	3,640,604	3,623,920
010	FAIRDALE ELEMENTARY SCHOOL	4,013,156	4,214,379	4,391,433	4,433,340	4,567,477
011	FERN CREEK ELEMENTARY SCHOOL	5,234,842	5,273,557	5,377,398	4,815,811	5,263,357
013	GREATHOUSE/SHRYOCK ELEMENTARY	3,703,462	3,817,051	4,073,073	3,926,442	4,260,952
014	GREENWOOD ELEMENTARY SCHOOL	3,782,195	3,863,379	3,771,018	3,823,437	3,925,047
016	ROBERTA TULLY ELEMENTARY	5,270,528	5,392,108	5,415,987	5,302,811	5,711,436
022	MEDORA ELEMENTARY SCHOOL	3,099,781	3,168,341	3,310,363	3,217,334	3,284,713
024	MIDDLETOWN ELEMENTARY SCHOOL	4,601,344	4,451,560	4,617,984	4,423,516	4,674,751
027	OKOLONA ELEMENTARY SCHOOL	2,409,104	2,451,459	2,481,479	2,666,749	2,748,889
038	BRECKINRIDGE/FRANKLIN ELEMENT	4,076,750	4,379,231	4,494,404	4,519,953	4,613,444
044	AUDUBON TRADITIONAL ELEMENTARY	4,244,029	4,306,920	4,423,157	4,089,204	4,449,037
046	CHENOWETH ELEMENTARY SCHOOL	3,739,028	3,984,819	4,065,531	4,055,112	4,352,115
048	HAWTHORNE ELEMENTARY SCHOOL	3,464,370	3,448,990	3,557,807	3,492,616	3,610,407
055	BATES ELEMENTARY SCHOOL	4,067,069	4,343,393	4,400,446	4,257,197	4,611,736
058	GILMORE LANE ELEMENTARY SCHOOL	2,442,499	2,505,872	2,529,491	2,726,133	2,643,102
059	KENWOOD ELEMENTARY SCHOOL	4,198,896	4,463,745	4,535,596	4,414,205	4,760,837
060	CORAL RIDGE ELEMENTARY SCHOOL	3,941,999	3,995,758	4,099,632	4,193,138	4,437,936
061	GOLDSMITH LANE ELEMENTARY SCHL	4,605,621	4,543,621	4,652,001	4,711,777	4,986,048
063	SCHAFFNER ELEMENTARY SCHOOL	3,986,955	3,889,244	3,945,729	3,864,171	4,079,855
064	ST MATTHEWS ELEMENTARY SCHOOL	4,719,376	4,642,943	4,779,589	4,263,512	4,741,331
066	WILKERSON ELEMENTARY SCHOOL	3,628,810	3,519,607	3,595,052	3,613,946	3,840,019
067	WILDER ELEMENTARY SCHOOL	4,194,670	4,321,762	4,441,011	4,131,497	4,316,312
069	WATSON LANE ELEMENTARY SCHOOL	2,916,779	3,005,775	2,655,847	2,980,934	2,797,734
071	STONESTREET ELEMENTARY SCHOOL	3,996,796	4,092,192	3,906,993	3,850,038	4,005,752
072	WATTERSON ELEMENTARY SCHOOL	3,708,859	3,935,619	3,886,357	4,017,342	4,149,196
076	INDIAN TRAIL ELEMENTARY SCHOOL	3,513,395	3,680,152	3,774,824	3,836,667	3,901,476
078	ZACHARY TAYLOR ELEMENTARY SCHL	4,134,038	4,258,404	4,153,082	3,905,495	4,232,089
079	KERRICK ELEMENTARY SCHOOL	3,498,831	3,426,684	3,549,408	3,411,828	3,559,570
081	RANGELAND ELEMENTARY SCHOOL	3,624,055	3,690,141	3,789,656	3,902,443	4,033,111
082	DIXIE ELEMENTARY SCHOOL	3,206,548	3,580,217	3,602,839	3,492,264	3,791,599
083	COCHRANE ELEMENTARY SCHOOL	3,180,588	3,331,385	3,359,797	3,575,256	3,668,165
086	SANDERS ELEMENTARY SCHOOL	3,301,555	3,399,207	3,515,692	3,536,700	3,445,251
087	SMYRNA ELEMENTARY SCHOOL	3,576,216	3,819,901	3,947,434	3,860,405	3,805,882
091	BLUE LICK ELEMENTARY SCHOOL	3,214,951	3,174,305	3,311,383	3,639,585	3,773,678
092	CRUMS LANE ELEMENTARY SCHOOL	3,353,175	3,632,114	3,796,718	3,999,148	4,042,872
094	BOWEN ELEMENTARY SCHOOL	5,438,529	5,727,392	5,854,923	5,350,267	5,924,019
095	HITE ELEMENTARY SCHOOL	3,798,664	3,982,574	3,866,943	3,566,473	3,981,960

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
096	NORTON ELEMENTARY SCHOOL	4,972,804	5,313,311	5,388,235	4,784,559	5,424,025
097	SHACKLETTE ELEMENTARY SCHOOL	3,662,148	3,683,318	3,764,054	3,833,169	3,923,757
099	MINORS LANE ELEMENTARY SCHOOL	2,859,202	3,493,452	3,777,853	4,038,494	4,058,846
102	MALCOLM CHANCEY ELEMENTARY SCH	4,827,337	4,967,893	5,245,181	4,607,604	5,142,793
103	SLAUGHTER ELEMENTARY SCHOOL	3,667,663	3,626,264	3,847,658	4,112,609	3,987,079
104	TRUNNELL ELEMENTARY SCHOOL	3,971,315	4,092,389	3,916,697	3,964,730	4,171,532
106	JOHNSONTOWN ROAD ELEMENTARY	3,100,427	3,323,960	3,371,520	3,415,331	3,596,914
107	LUHR ELEMENTARY SCHOOL	4,092,897	4,028,317	4,259,575	3,965,128	4,307,174
109	WHEELER ELEMENTARY SCHOOL	4,021,147	4,431,334	4,504,160	4,544,495	4,775,150
115	GUTERMUTH ELEMENTARY SCHOOL	3,364,083	3,483,031	3,643,928	3,593,505	3,833,411
116	WELLINGTON ELEMENTARY SCHOOL	3,305,225	3,365,062	3,665,959	3,773,608	3,834,293
117	WILT ELEMENTARY SCHOOL	3,384,244	3,413,872	3,540,780	3,556,753	3,610,263
121	HARTSTERN ELEMENTARY SCHOOL	3,717,190	3,694,338	3,922,518	3,812,761	4,129,610
126	LAYNE ELEMENTARY SCHOOL	3,484,635	3,387,754	3,405,551	3,488,085	3,490,164
127	AUBURNDALE ELEMENTARY SCHOOL	4,456,962	4,536,161	4,509,538	4,616,329	4,687,313
128	PRICE ELEMENTARY SCHOOL	4,066,974	4,403,249	4,332,157	4,521,975	4,366,302
131	EISENHOWER ELEMENTARY SCHOOL	3,889,620	3,932,070	4,092,501	3,940,831	4,241,331
134	KLONDIKE LANE ELEMENTARY SCH	3,803,530	4,033,964	3,935,171	4,007,234	4,067,653
145	LAUKHUF ELEMENTARY SCHOOL	3,331,224	3,369,828	3,402,299	3,392,317	3,560,789
146	LOWE ELEMENTARY SCHOOL	4,342,310	4,558,621	4,658,871	4,290,842	4,782,917
147	MILL CREEK ELEMENTARY SCHOOL	3,135,080	3,405,309	3,335,230	3,684,394	3,581,254
149	BLAKE ELEMENTARY SCHOOL	3,345,786	3,459,740	3,549,798	3,624,790	3,885,596
156	DUNN ELEMENTARY SCHOOL	4,196,072	4,481,680	4,463,907	4,084,313	4,447,114
166	JEFFERSTOWN ELEMENTARY SCHOOL	5,652,383	5,746,056	5,805,563	5,620,775	5,941,303
175	ALEX R KENNEDY ELEMENTARY	-	171,273	2,631,149	2,696,433	2,308,131
182	WHEATLEY ELEMENTARY SCHOOL	3,198,316	3,395,611	3,200,447	3,612,036	3,533,119
185	ATKINSON ELEMENTARY SCHOOL	2,962,870	3,326,015	3,716,743	4,184,585	4,276,476
211	STOPHER ELEMENTARY	5,223,028	5,398,416	5,638,399	5,049,475	5,751,939
212	FARMER ELEMENTARY	5,040,046	5,444,426	5,486,535	5,244,173	5,809,707
225	BLOOM ELEMENTARY SCHOOL	4,094,227	4,111,886	4,142,381	3,924,019	4,251,968
240	ENGELHARD ELEMENTARY SCHOOL	3,452,976	3,575,406	3,614,113	3,777,549	3,946,913
243	BYCK ELEMENTARY SCHOOL	3,759,559	4,016,358	4,111,138	4,471,297	4,409,531
250	FIELD ELEMENTARY SCHOOL	3,272,586	3,444,851	3,585,844	3,404,451	3,671,894
260	BRANDEIS ELEMENTARY SCHOOL	3,861,110	3,984,444	4,026,797	3,961,808	4,131,032
270	FOSTER TRADITIONAL ACADEMY	4,041,455	4,479,058	4,458,598	4,576,636	4,692,074
290	FRAYSER ELEMENTARY SCHOOL	3,249,019	3,193,732	3,298,947	3,610,508	3,531,393
300	HAZELWOOD ELEMENTARY SCHOOL	2,842,070	3,103,930	3,157,179	3,448,337	3,217,169
323	COCHRAN ELEMENTARY SCHOOL	3,186,874	3,105,512	2,977,656	3,163,602	3,277,395
325	JACOB ELEMENTARY SCHOOL	4,293,841	4,455,244	4,204,756	4,471,441	4,370,035
371	NORTON COMMONS ELEMENTARY	-	-	259,869	2,739,272	3,271,997
374	WHITNEY YOUNG ELEMENTARY SCHL	4,052,316	4,255,173	4,184,988	4,399,297	4,490,957

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
432	KING ELEMENTARY SCHOOL	3,418,235	3,492,719	3,800,988	3,980,778	4,060,093
440	MCFERRAN ELEMENTARY SCHOOL	5,300,887	5,528,783	5,430,155	5,614,401	5,847,835
480	MAUPIN ELEMENTARY SCHOOL	3,681,199	3,638,730	3,840,169	4,329,871	4,216,019
500	PORTLAND ELEMENTARY SCHOOL	2,711,734	2,730,660	2,793,188	3,036,833	2,904,774
520	LINCOLN ELEMENTARY SCHOOL	3,754,700	3,995,128	4,215,744	4,329,237	4,453,826
530	ROOSEVELT-PERRY ELEMENTARY	2,873,122	3,378,234	3,508,015	3,747,538	3,674,979
560	RUTHERFORD ELEMENTARY SCHOOL	4,060,497	4,276,766	4,049,942	4,300,555	4,287,253
580	SEMPLE ELEMENTARY SCHOOL	3,640,554	3,937,078	3,994,928	4,235,276	4,141,257
610	SHELBY ELEMENTARY SCHOOL	4,424,426	4,885,652	5,085,381	5,126,603	5,367,778
660	COLERIDGE TAYLOR MONTESSORI ES	5,079,403	5,143,140	4,872,307	4,871,689	5,059,476
680	CARTER TRADITIONAL ELEMENTARY	4,080,939	4,040,248	4,079,703	4,200,913	4,246,089
720	JOHN F KENNEDY ELEMENTARY SCHL	4,258,639	4,444,137	4,146,702	4,420,892	4,278,241
991	RESERVE - ELEMENTARY SCHOOLS	-	-	-	325,000	328,000
		341,683,690	354,627,391	362,458,230	366,229,297	380,731,571
11 PRESCHOOLS/PRE-KINDERGARTEN						
285	CENTER AT RIVERPORT	65,304	45,174	44,142	48,336	72,832
890	ERNEST CAMP EDWARDS ED COMPLEX	-	4,217	225,999	265,459	211,390
910	Early Childhood at Myers	-	95,326	-	119,133	0
919	GEORGE UNSELD EARLY CHILHD CTR	234,546	513,368	256,540	305,895	314,018
957	MCFERRAN PRESCHOOL ACADEMY	174,272	302,155	167,007	205,573	189,804
EA1	EARLY CHILDHOOD	940,372	1,299,200	1,353,320	1,091,774	1,022,248
		1,414,495	2,259,440	2,047,009	2,036,172	1,810,292
20 MIDDLE SCHOOLS						
040	BARRET TRADITIONAL MIDDLE SCH	4,291,307	4,408,824	4,622,926	4,173,111	4,631,590
041	NEWBURG MIDDLE SCHOOL	6,434,859	7,092,479	7,543,644	7,201,748	7,667,945
049	FARNSLEY MIDDLE SCHOOL	6,940,737	7,140,016	6,922,738	7,032,796	7,282,890
077	WESTPORT MIDDLE SCHOOL	7,390,540	8,477,327	8,901,201	9,318,633	9,394,086
085	ROBERT FROST SIXTH-GRADE ACAD	3,894,308	2,697,543	2,701,917	4,103,164	4,247,077
090	THOMAS JEFFERSON MIDDLE SCHOOL	5,994,279	6,723,435	6,590,822	6,851,021	6,948,526
119	CROSBY MIDDLE SCHOOL	8,499,849	8,833,865	8,831,807	8,007,824	8,677,975
133	LASSITER MIDDLE SCHOOL	5,727,267	6,682,896	6,738,419	6,508,019	6,736,231
144	STUART MIDDLE SCHOOL	6,053,667	6,440,827	6,312,768	6,470,689	6,661,681
159	MYERS MIDDLE SCHOOL	5,944,974	3,124,239	1,928,963	176,196	434,760
162	KAMMERER MIDDLE SCHOOL	7,280,328	7,022,178	6,625,451	6,455,158	6,849,474
163	KNIGHT MIDDLE SCHOOL	3,319,529	3,634,632	3,510,011	3,881,050	3,624,491
164	CONWAY MIDDLE SCHOOL	5,705,325	6,346,416	6,144,957	6,148,390	6,380,881
167	CARRITHERS MIDDLE SCHOOL	4,131,674	4,410,626	5,260,958	4,814,017	5,100,085
219	RAMSEY MIDDLE SCHOOL	5,644,394	6,352,310	6,548,321	6,586,409	6,755,019
320	HIGHLAND MIDDLE SCHOOL	7,283,039	7,049,928	7,123,051	6,748,629	6,749,979
340	MEYZEEK MIDDLE SCHOOL	6,677,182	6,953,733	7,372,183	6,991,583	7,496,070

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
396	JEFF CNTY TRADITIONAL MIDDLE	5,963,752	6,275,937	6,380,698	5,932,671	6,497,464
435	NOE MIDDLE SCHOOL	8,700,249	9,456,381	9,224,334	9,091,918	9,672,817
470	JOHNSON TRADITIONAL MIDDLE SCH	6,265,337	6,016,299	6,183,397	5,917,204	6,355,600
620	OLMSTED ACADEMY NORTH	6,166,579	6,112,260	5,876,085	6,015,485	5,891,863
710	WESTERN MIDDLE SCHOOL	4,203,666	4,671,991	5,057,730	5,394,186	5,530,022
730	OLMSTED ACADEMY SOUTH	6,614,525	6,463,918	6,280,858	6,231,756	6,205,936
992	RESERVE MIDDLE SCHOOL	-	-	-	125,000	125,000
		139,127,368	142,388,060	142,683,239	140,176,656	145,917,461
30 HIGH SCHOOLS						
007	EASTERN HIGH SCHOOL	12,703,059	13,442,446	13,960,774	13,012,072	14,160,482
012	FERN CREEK HIGH SCHOOL	9,434,003	10,497,585	11,193,566	11,298,080	11,554,506
018	ATHERTON HIGH SCHOOL	9,089,912	9,525,947	10,066,633	9,355,161	10,548,258
031	SOUTHERN HIGH SCHOOL	8,526,964	9,411,653	9,984,426	10,278,692	10,499,750
033	VALLEY TRADITIONAL HIGH SCHOOL	8,131,546	11,955,051	12,057,472	12,762,425	11,613,266
045	BUTLER TRADITIONAL HIGH SCHOOL	10,325,680	10,968,746	11,338,356	10,757,647	11,276,963
047	LOUISVILLE MALE HIGH SCHOOL	10,300,513	10,786,076	11,410,631	10,889,431	12,545,236
051	WAGGENER TRADITIONAL HIGH SCHL	6,215,567	6,663,038	7,147,083	8,165,647	7,662,171
057	FAIRDALE HIGH SCHOOL	7,833,641	8,690,012	9,196,222	9,050,849	9,478,280
065	JEFFERSONTOWN HIGH SCHOOL	10,172,892	10,505,639	10,515,116	9,683,101	9,815,350
073	SENECA HIGH SCHOOL	10,312,417	11,159,669	10,926,039	11,133,865	11,470,839
075	PLEASURE RIDGE PARK HIGH SCHOO	12,221,402	12,685,461	12,579,628	12,668,058	12,776,050
084	WESTERN HIGH SCHOOL	6,765,624	7,072,538	7,261,859	7,325,517	7,248,979
100	DOSS HIGH SCHOOL	7,156,871	8,025,356	8,296,214	9,042,361	8,640,043
105	BALLARD HIGH SCHOOL	12,785,975	13,164,152	13,515,691	12,600,246	13,333,400
155	MOORE TRADITIONAL SCHOOL	12,377,913	13,521,318	13,708,580	16,753,650	14,654,663
179	CENTRAL HIGH SCHOOL	8,778,131	9,380,155	9,740,520	9,168,951	9,933,358
200	DUPONT MANUAL HIGH SCHOOL	11,789,866	12,839,295	12,772,764	12,170,435	13,053,641
335	IROQUOIS HIGH SCHOOL	8,807,637	9,472,668	10,097,797	10,514,959	10,702,818
590	SHAWNEE HIGH SCHOOL	6,054,933	6,978,982	7,488,096	8,445,972	8,228,209
935	SYSTEM WIDE TECHNICAL EXP	538,771	987,236	834,774	740,572	728,121
993	RESERVE SECONDARY SCHOOLS	-	-	-	234,715	234,715
		190,323,319	207,733,024	214,092,241	216,052,406	220,159,098
60 STATE AGENCY SCHOOLS						
019	THE BROOK-DUPONT	614,652	643,650	486,943	528,580	548,883
020	THE BROOK - KMI	787,731	941,629	844,738	826,964	916,281
110	WESTERN DAY TREATMENT	283,852	292,749	437,312	339,131	434,760
138	LOUISVILLE DAY TREATMENT CENTR	434,479	443,263	502,451	445,480	518,619
150	AUDUBON YOUTH DEVELOPMENT CTR	594,497	613,710	301,186	427,840	328,290
193	MARYHURST SCHOOL	527,977	571,067	583,092	881,325	938,562
220	BELLEWOOD	416,386	418,527	463,396	532,866	556,715

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
221	BROOKLAWN	1,784,441	1,882,926	1,761,055	1,844,661	1,981,268
456	ACKERLY	151,576	154,007	159,006	164,831	178,451
768	HOME OF THE INNOCENTS DISCOVER	877,557	662,668	769,409	364,025	367,099
769	HOME OF THE INNOCENTS WEINBERG	-	-	-	389,564	508,753
784	CARITAS PEACE ACADEMY	2,370,063	2,366,483	2,263,962	2,321,035	2,554,535
903	BOYS & GIRLS HAVEN	209,425	237,748	269,420	330,820	378,671
915	ST JOSEPH CHILDREN'S HOME	302,306	404,049	418,949	436,070	492,652
933	STATE AGENCY ADMINISTRATION	430,480	588,242	644,074	764,398	717,870
942	CARITAS MHDТ	262,209	333,055	288,729	19,802	45,766
		10,047,630	10,553,772	10,193,722	10,617,393	11,467,175
70 SPECIAL SCHOOLS						
017	KENNEDY METRO MIDDLE SCHOOL	3,778,894	3,887,461	6,532	-	73
030	LIBERTY HIGH SCHOOL	6,412,801	6,407,114	6,945,479	6,836,545	7,207,866
037	DAWSON ORMAN PRESCHOOL	44,339	191,613	44,250	45,809	391,305
039	JAEGER PRESCHOOL	-	148,358	13,516	125,400	32,394
050	GEORGIA CHAFFEE TAPP SOUTHPARK	2,996,394	3,022,737	3,058,498	3,323,737	3,358,213
070	DUVALLE EDUCATION PRESCHOOL	-	91,140	-	100,900	96,389
129	BRECKINRIDGE METROPOLITAN SCH	4,013,523	3,947,225	4,715,045	4,556,782	4,749,711
165	BROWN SCHOOL	6,059,943	6,395,794	6,573,495	6,036,830	6,639,473
186	ESL NEWCOMER CENTER	2,374,281	2,589,694	3,462,930	3,719,562	4,778,220
201	THE PHOENIX SCHOOL OF DISCOVER	4,000,298	5,144,029	5,554,634	5,906,657	6,020,639
202	MINOR DANIELS ACADEMY	3,909,439	4,038,202	5,456,331	5,337,319	5,797,170
906	DAWSON ORMAN ED CENTER	702,228	871,483	840,564	981,591	615,713
916	GEORGIA CHAFFEE TAPP WESTPORT	2,802,629	3,048,554	2,935,108	2,981,153	3,186,423
920	AHRENS EDUCATIONAL RESOURCE	887,967	837,528	862,124	835,575	891,765
931	MARY GRACE JAEGER EDUC CENTER	235,792	310,993	311,815	324,635	315,029
951	JEFFERSON COUNTY HIGH SCHOOL	8,561,454	8,491,921	8,222,250	7,950,836	8,112,216
978	CHALLENGER LEARNING CENTER	152,820	204,556	6,352	95,000	1,409
985	YPAS	1,821,635	1,943,462	2,027,417	1,958,626	2,135,186
989	AHRENS EDU RES CTR-DO NOT USE	-	18,117	-	18,117	0
		48,754,436	51,589,982	51,036,342	51,135,074	54,329,194
71 ECE SCHOOLS						
034	WALLER-WILLIAMS ENVIRONMENTAL	3,141,466	3,576,818	3,734,673	3,813,278	3,883,748
124	UL PACT PROGRAM	86,924	180,033	169,389	186,852	194,517
183	ALFRED BINET SCHOOL	2,769,002	3,256,267	3,348,561	3,563,839	3,440,989
458	MARY RYAN ACADEMY	621,506	798,694	872,736	830,745	853,982
465	HEUSER HEARING & LANGUAGE ACAD	366,312	376,339	302,146	466,343	407,047
917	CHURCHILL PARK REHABILITATION	3,609,358	4,026,238	4,225,305	4,648,857	4,445,662
994	RESERVE EXCEPTIONAL CHILD CTR	509,958	499,130	510,733	741,504	738,145
998	HOME/HOSPITAL	-	-	-	309,500	427,355

JEFFERSON COUNTY SCHOOLS 2018 DRAFT BUDGET BY LEVEL & UNIT

Unit	Description	2014 Actual	2015 Actual	2016 Actual	2017 Orig Budget	2018 Budget
		11,104,525	12,713,518	13,163,542	14,560,918	14,391,445
80	SYSTEMWIDE SCHOOL COSTS					
945	COUNTY WIDE CTR RESRV	3,620,144	3,606,704	4,992,440	12,709,006	4,472,767
		3,620,144	3,606,704	4,992,440	12,709,006	4,472,767
		982,968,535	1,019,876,277	1,039,236,527	1,173,244,889	1,220,852,111