



FY 2017-18 TENTATIVE BUDGET

May 2017

JEFFERSON COUNTY PUBLIC SCHOOLS
LOUISVILLE, KENTUCKY
TENTATIVE BUDGET – FY 2017-18

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ASSUMPTIONS:

There are some unknowns at the time of the Tentative Budget, the second budget of a fiscal year. Therefore, assumptions have been made for the year being budgeted as well as the five-year projection. It is understood that variables can change, but these are the current assumptions embedded in the FY 2017-18 budget as well as the five-year forecast:

- Optimal Property Tax revenue increase for FY 2017-18 and beyond. This is the same assumption that was included with the FY 2017-18 Draft Budget when it was presented in January 2017;
- For FY 2017-18, the salaries reflect the negotiated cost-of-living increases for Jefferson County Teachers' Association, as well as Teamsters;
- For FY 2017-18, all other employee groups salaries currently reflect STEPS ONLY and NO Cost of Living Allowance increases;
- FY 2018-19 and beyond: all other employee groups salaries currently reflect STEPS ONLY and NO Cost of Living Allowance increases;
- Flat funding of SEEK formula by the state;
- Continued strength of local economy through Occupational Taxes;

EXPECTED CHANGES FOR THE *UPCOMING* WORKING BUDGET (September 2017)

GENERAL FUND

- The final calculation of property tax revenue will be determined by Jefferson County property tax assessments received in July; the tax rate approved by the Board of Education in August; and the collection rate of taxes in the previous year.
- Other revenue may be updated prior to the Working Budget based on information on the fiscal year completed in June.
- Occupational taxes have begun to be less robust. These receipts were 3.48% increase through the 3rd quarter (March 2017). Receipts at the state level have begun to wane. However, national economic indexes continue to be strong. This is something that we will continue to watch very closely.
- Carryover will be provided in August for the following categories: school flex codes, high school textbooks, and Annual Facilities Improvement Fund. This does not impact our forecasts since we expect end-of-year surpluses in these same components at the end of FY 2017-18.
- Carry Forward will be posted. This is the required budget pushed forward from the prior year due to purchase orders that have not yet been paid. This does not impact our forecasts since we expect end-of-year surpluses in operational codes at the end of FY 2017-18.
- There is \$3.0 million in the budget for school opening, and this covers the cost of additional staff needed to provide for the adjustment made at the 5th student day. This allocation will be distributed to the schools by the Working Budget presented in September.
- Any negotiated compensation between now and September will impact the budget.

GRANTS and AWARDS

- Local grants will be budgeted as awarded, and could be as much as \$7 to \$9 million based on historical trends.
- State and federal grants will be newly budgeted or adjusted as we receive final award amounts.

CONSTRUCTION FUND

- At the time of the Tentative Budget, the capital projects had not yet been identified. However, there will be approximately \$55 million in new-year funding through bond revenue. This will be reflected in the Working Budget.

ENTERPRISE FUND

- For FY 2017-18, the Challenger Learning Center is not yet reflected in fund 53. In 2017-18 the operation of the Challenger Center will continue to be outsourced to the Kentucky Science Center. For the Tentative Budget, there is an enterprise program for aquatics at the Academy at Shawnee and Central High School. This new enterprise was required due to the need to hire support staff as employees (i.e. life guards and swim instructors) since they were supporting students more than 20 hours per week, and is a fee-based programs (IRS rules).

NEW FUND – STUDENT ACTIVITY FUND

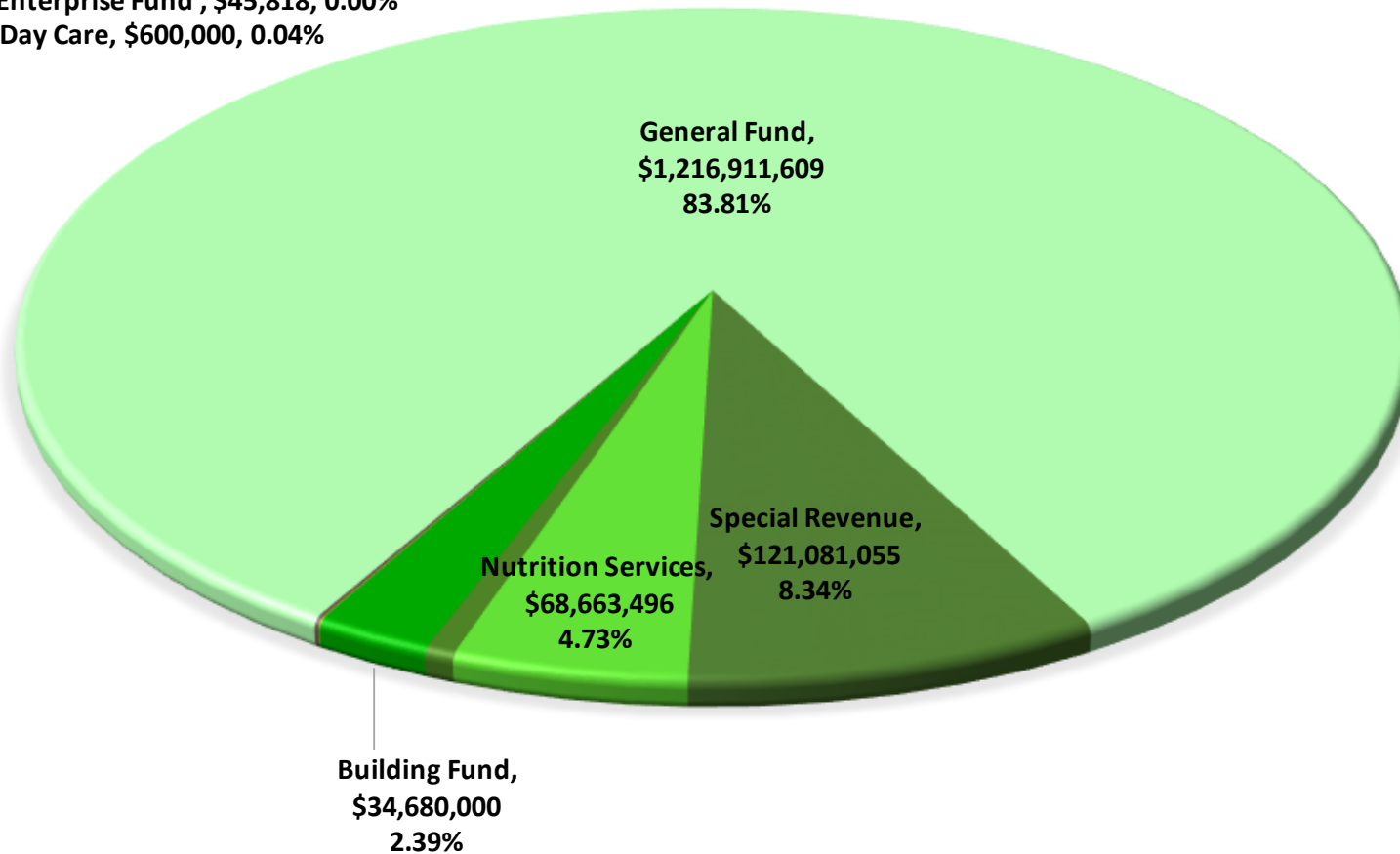
- Due to changes in the Kentucky Department of Education's Activity Fund Account Procedures (aka "Redbook"), we will present a fund to receive student fees that schools will submit to the District for expenditure processing. However, for the Tentative Budget, funds have not yet been received for the new-year. The schools will continue to have access to their own expense budgets equal to the fee revenue received and submitted by schools. There is no projection for this since it is based on actual revenue received in the new-year.

REVENUE TRENDS AND BUDGETS

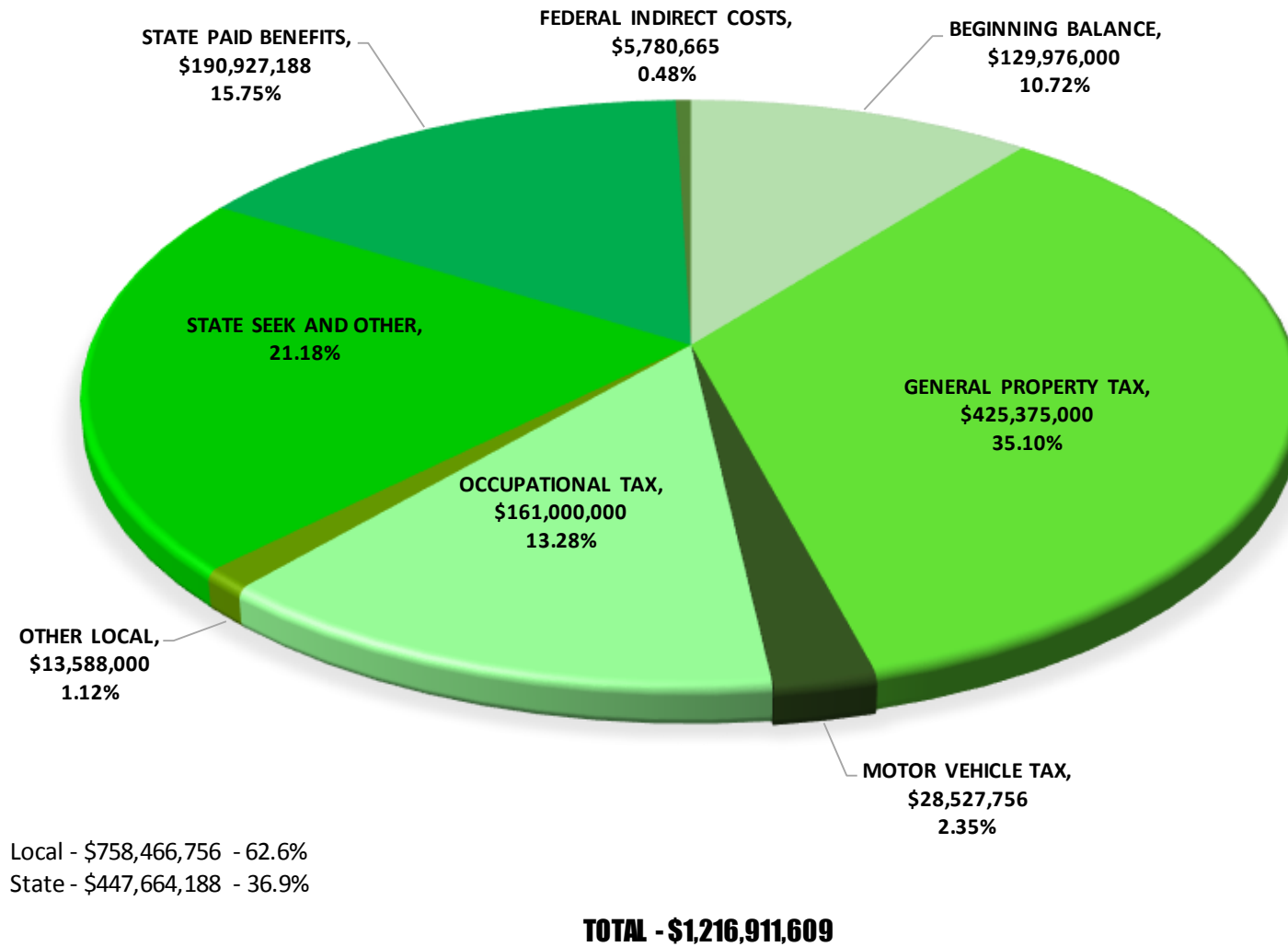
TOTAL REVENUE FY18 TENTATIVE BUDGET

Tuition Programs , \$809,016, .06%
Capital Outlay, \$8,727,000,0.6%
Adult Education , \$450,000, .03%
Enterprise Fund , \$45,818, 0.00%
Day Care, \$600,000, 0.04%

\$1,451,967,994

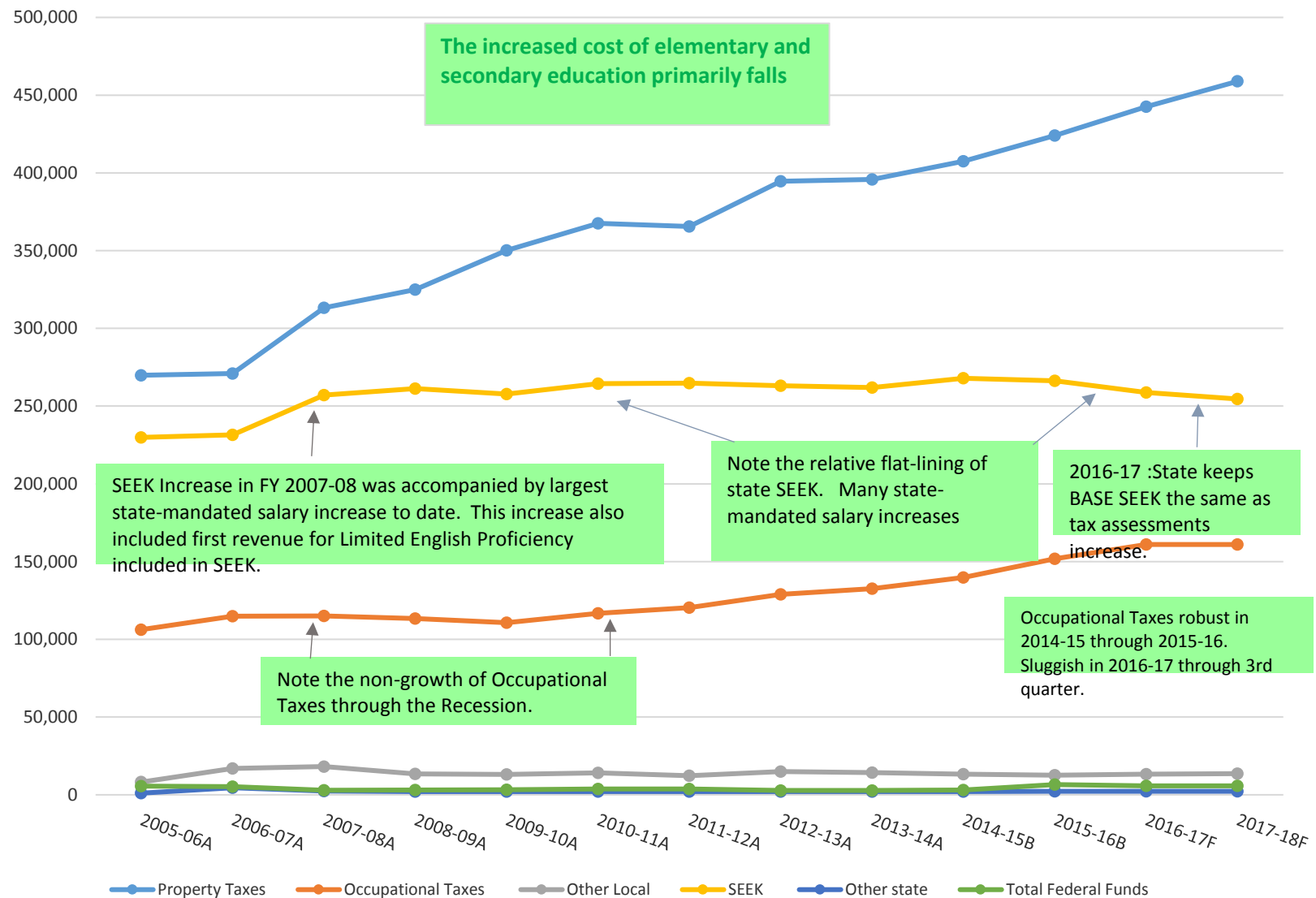


FY 2016-17 GENERAL FUND REVENUE, INCLUDING FUND BALANCE



in 000's

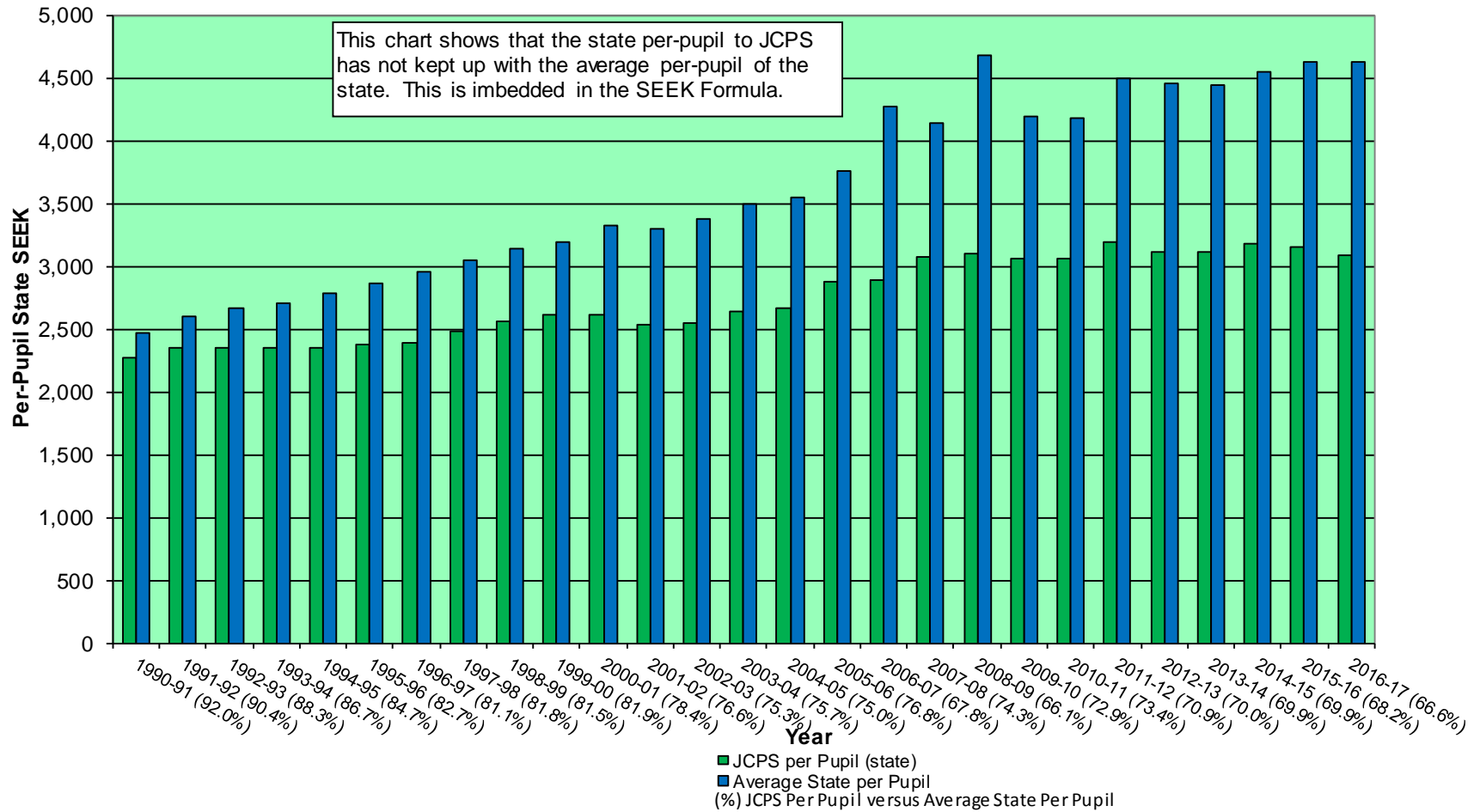
JCPS GENERAL FUND REVENUE TRENDS

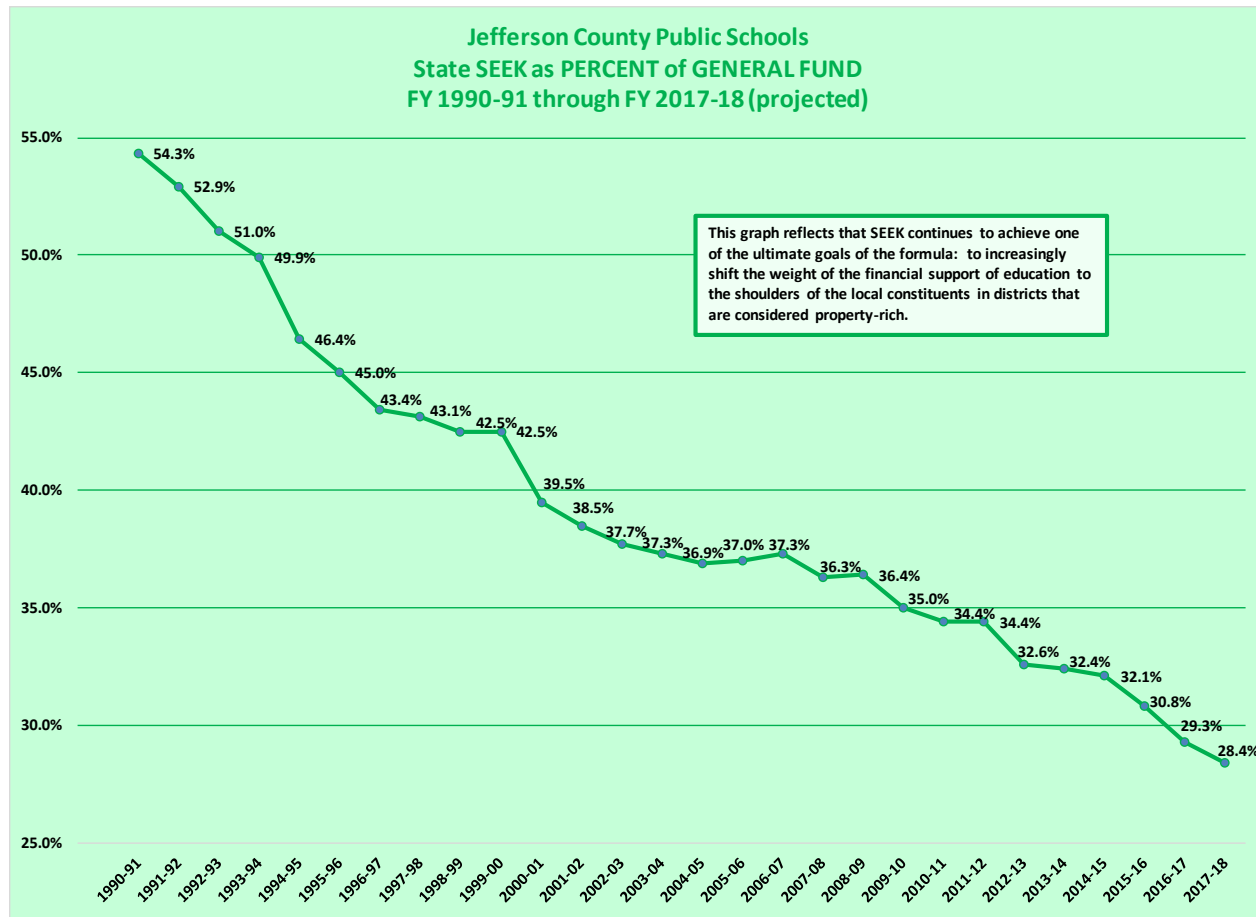


GENERAL FUND REVENUE (Receipts only; excluding state-paid benefits)

	2011-12A	% of TOTAL	2012-13A	% of TOTAL	2013-14A	% of TOTAL	2014-15A	% of TOTAL	2015-16A	% of TOTAL	2016-17 Working Budget	% of TOTAL	2017-18 Tentative Budget	% 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%	415,363,000	46.4%
1115 Delinquent Property	7,121,432	1.0%	6,835,445	0.8%	5,756,726	0.7%	5,499,426	0.7%	5,017,004	0.6%	5,000,000	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%	28,527,756	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%	10,012,000	1.1%
Subtotal Property Taxes	365,490,064	47.6%	394,573,055	48.8%	395,741,156	48.9%	407,469,582	48.9%	423,984,187	49.1%	442,552,334	50.0%	458,902,756	51.2%
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%	161,000,000	18.0%
Other Local	11,712,294	1.5%	14,918,394	1.8%	14,346,876	1.8%	13,360,282	1.6%	12,636,442	1.5%	13,304,000	1.5%	13,588,000	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%	588,442,258	68.2%	616,787,261	69.7%	633,490,756	70.7%
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%	254,543,000	28.4%
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%	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%	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%	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%	256,737,000	28.7%
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%	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%	5,775,965	0.6%
Total Federal Funds	4,025,657	0.5%	2,885,766	0.4%	2,813,992	0.3%	3,014,000	0.4%	6,580,892	0.8%	6,710,337	0.8%	5,780,665	0.6%
Total General Fund	768,470,153	100.0%	806,497,786	100.0%	809,533,069	100.0%	833,590,802	100.0%	863,442,129	100.0%	884,468,010	100.0%	896,008,421	100.0%
Federal Stabilization (SFSF)							Fund Balance		119,207,881		135,070,500		129,976,000	
							State-paid Benefits		189,562,894		190,927,188		190,927,188	
							TOTAL		1,172,212,904		1,210,465,698		1,216,911,609	

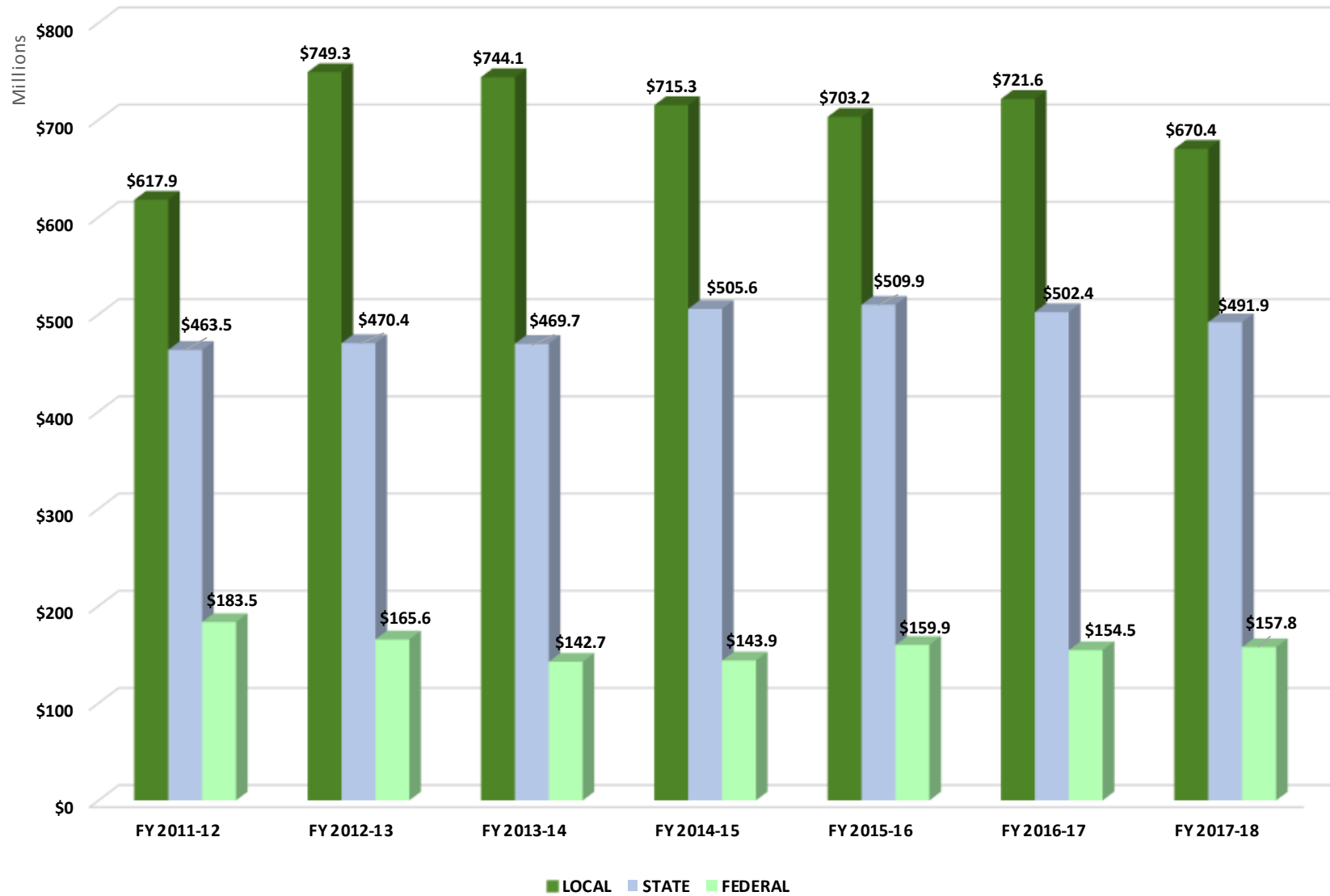
Jefferson County Public Schools SEEK Data JCPS State Per Pupil versus State Average Per-Pupil





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.

Jefferson County Public Schools (excluding fund balance) RECEIPTS ONLY - HISTORY



JEFFERSON COUNTY PUBLIC SCHOOL FUND SOURCES (INCLUDING STATE PAID BENEFITS BUT EXCLUDING FUND BALANCE)

		LOCAL	% of Total	STATE	% of Total	FEDERAL	% of Total	TOTAL	% of Total
TOTALS									
	FY 2011-12	617,933,353	48.85%	463,472,471	36.64%	183,484,114	14.51%	1,264,889,938	100.00%
	FY 2012-13	749,308,685	54.09%	470,397,632	33.96%	165,596,560	11.95%	1,385,302,877	100.00%
	FY 2013-14	744,061,071	54.85%	469,679,113	34.63%	142,694,664	10.52%	1,356,434,848	100.00%
	FY 2014-15	715,294,623	52.41%	505,621,248	37.05%	143,907,456	10.54%	1,364,823,327	100.00%
	FY 2015-16	703,196,938	51.21%	509,938,535	37.14%	159,896,180	11.65%	1,373,031,653	100.00%
	FY 2016-17	721,628,044	52.35%	502,360,413	36.44%	154,541,515	11.21%	1,378,529,972	100.00%
	FY 2017-18	670,390,498	50.78%	491,938,421	37.27%	157,757,389	11.95%	1,320,086,308	100.00%
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	588,442,258	55.88%	457,981,873	43.49%	6,580,892	0.62%	1,053,005,023	100.00%
	FY 2016-17	616,787,261	57.40%	451,897,600	42.06%	5,812,443	0.54%	1,074,497,304	100.00%
	FY 2017-18	633,490,756	58.28%	447,664,188	41.19%	5,780,665	0.53%	1,086,935,609	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%
	FY 2017-18	494,908	0.42%	35,367,233	29.68%	83,313,228	69.91%	119,175,369	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%
	FY 2017-18	0	0.00%	8,727,000	100.00%	0	0.00%	8,727,000	100.00%

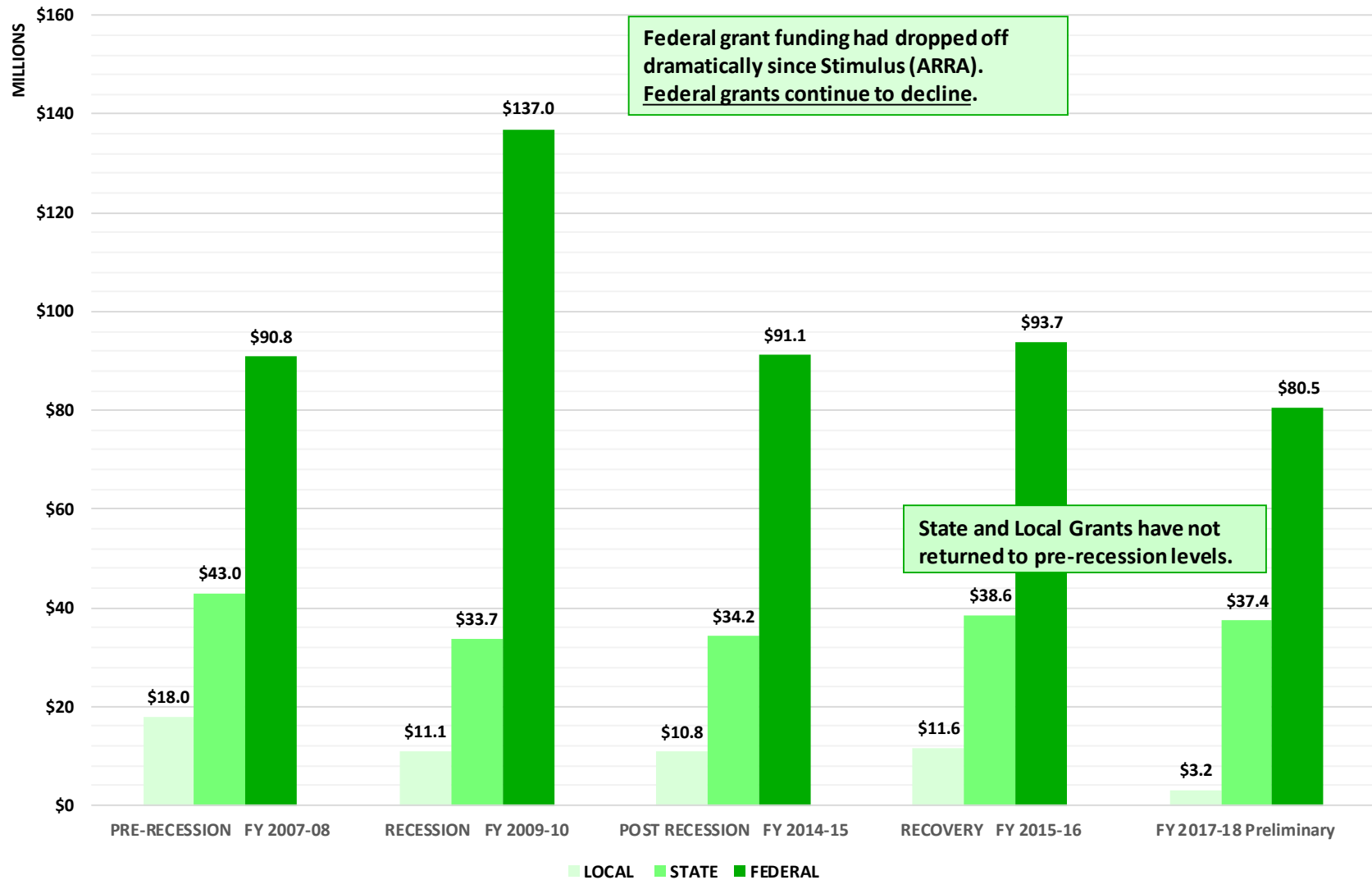
	LOCAL	% of Total	STATE	% of Total	FEDERAL	% of Total	TOTAL	% of Total
FUND 320 - Building Fund								
FY 2011-12	39,653,478	98.31%	680,598	1.69%	0	0.00%	40,334,076	100.00%
FY 2012-13	75,630,702	99.57%	324,994	0.43%	0	0.00%	75,955,696	100.00%
FY 2013-14	65,114,670	100.00%	0	0.00%	0	0.00%	65,114,670	100.00%
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%
FY 2017-18	34,500,000	99.48%	180,000	0.52%	0	0.00%	34,680,000	100.00%
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%
FY 2017-18	0		0		0		0	
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%
FY 2017-18	0	0.00%	0	0.00%	68,663,496	100.00%	68,663,496	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%
FY 2017-18	600,000	100.00%	0	0.00%	0	0.00%	600,000	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 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%
FY 2017-18	45,818	100.00%	0	0.00%	0	0.00%	45,818	100.00%
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%
FY 2016-17	450,000	100.00%	0	0.00%	0	0.00%	450,000	100.00%
FUND 59 - Tuition Preschool								
FY 2011-12	849,732	86.67%	130,746	13.33%	0	0.00%	980,478	100.00%
FY 2012-13	769,384	86.80%	116,982	13.20%	0	0.00%	886,366	100.00%
FY 2013-14	672,725	90.58%	69,970	9.42%	0	0.00%	742,695	100.00%
FY 2014-15	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%
FY 2017-18	809,016	100.00%	0	0.00%	0	0.00%	809,016	100.00%

Status of On-going District Rescues or Supplements of Grant Programs 2017-18

		<u>Comment</u>
Preschool		
General Fund	5,038,268	
General Fund	4,500,000	Waiver of transportation bills, but some may be paid.
Title I	<u>10,300,000</u>	
	19,838,268	
State Agency (supplements state KECSAC grant)	11,390,453	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	4,293,688	Increase cost of \$478,000 since 2010-11. State funding has decreased.
FRYSC Grant	1,073,682	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 16% since 2013-14.
LEEP	527,697	Includes one support positions & five Career Planners at High Schools (8 Career Planners are supported By Louisville Metro, United Way)
Adult Ed	153,162	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>37,540,405</u>	

JEFFERSON COUNTY PUBLIC SCHOOLS GRANT FUNDS IN FIVE PERIODS

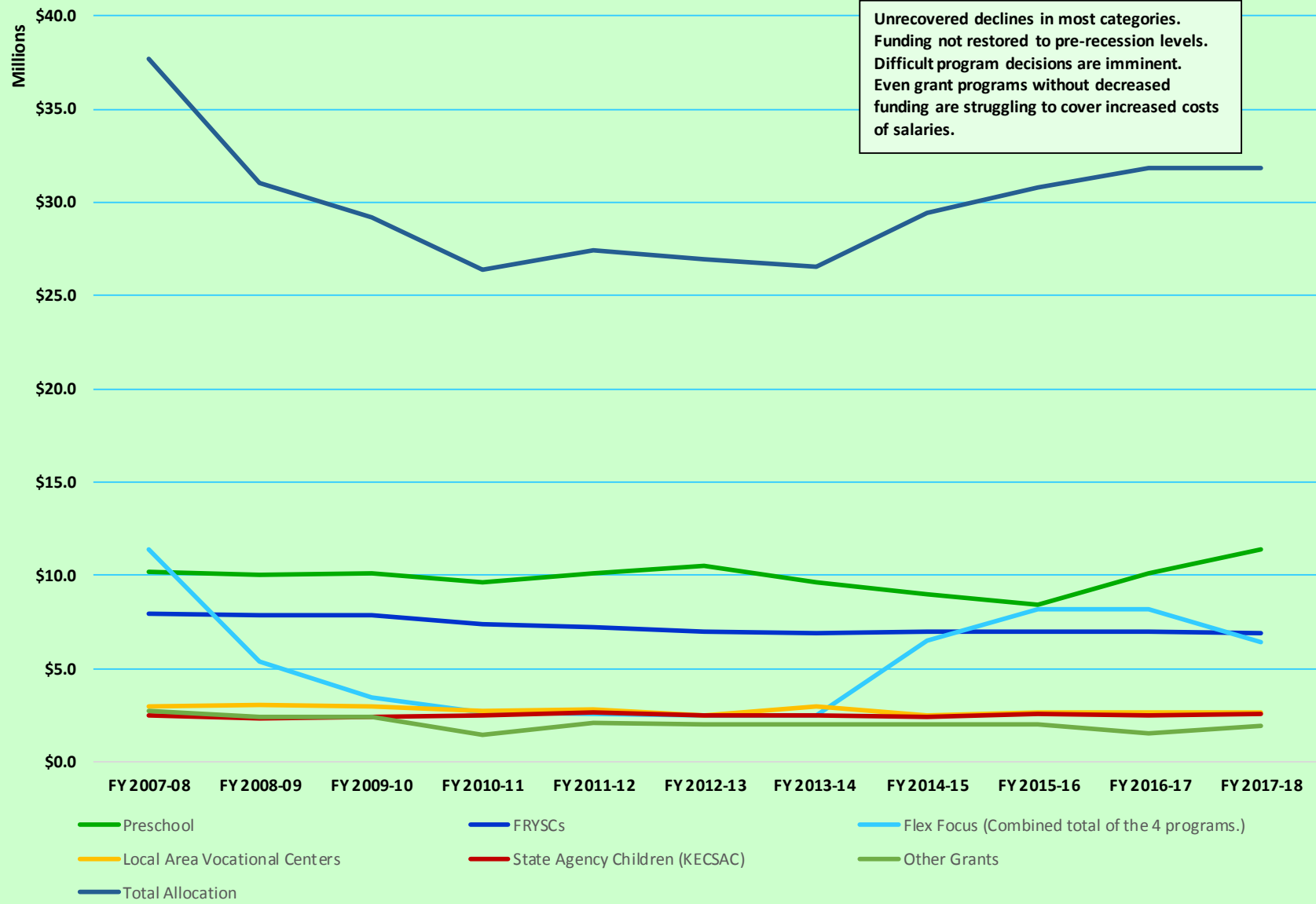


FY 2017-18 GRANT LIST - TENTATIVE BUDGET

	Project Title	17-18		17-18
LOCAL			FEDERAL	
	YMCA CHILD ENRICHMENT	263,279	TITLE I *	36,000,000
	RAPHAEL AVELLAR TRUST	0	TITLE I, PART D	282,084
	MEDICAID REIMBURSEMENT	2,671,347	TITLE I SCHOOL IMPR	0
	UNIV. OF VA. COMPASSIONATE SCHOOLS	0	IDEA-B/JCPS CO-OP	900,000
	KATHERINE AVELLAR TRUST	0	IDEA-B	18,475,000
	LOUISVILLE PARTNERSHIP	0	IDEA-B DISABILITIES	440,000
	YOU/METRO	0	IDEA-B PRESCHOOL	797,756
	CRUSADE GRANTS	0	TITLE III, LEP	1,085,119
	ADULT ED METRO REIMAGE	0	VOC/TECH EDUCATIC	1,168,641
	NEIGHBORHOOD PLACE	119,003	TITLE II-TCH QUALITY	4,000,000
	JCTA PRESIDENT 15	73,626	HEAD START-REGULA	12,265,710
	SAVE THE CHILDREN	0	ROTC REIMBURSEME	749,396
	CURRICULUM RESOURCE	0	YOU / WIA	0
	FRYSC DONATIONS ETC	0	YOU/GOODWILL	0
	OTHER	39,000	HEAD START-TRAINII	127,637
	TOTAL LOCAL	3,166,255	HEAD START-EARLY E	3,041,173
STATE			REACH CORPS	0
	STATE AGENCY/KECSAC	2,565,000	ADULT ED FEDERAL	1,140,570
	LOCALLY OPERATED VOC	2,663,437	HEAD START-EARLY T	71,455
	K-ESS	2,566,129	COLLEGE READY WRI	0
	K-FAM RES/YTH SVC	6,879,032	TOTAL FEDERAL	80,544,541
	K-PRESCHOOL	11,400,000		
	LOCAL DIST TECH	3,811,374	TOTAL	121,081,055
	READ TO ACHIEVE	900,000		
	KERA INSTRUCTIONAL RESOURCES	2,400,045		
	ADULT ED BASIC	1,699,561		
	K-PROF DEVELOP	1,295,000		
	CENTER FOR SCH SAFETY	861,643		
	MOAs with KDE	0		
	GIFTED/TALENTED	151,698		
	OTHER	177,340		
	TOTAL STATE	37,370,259		

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

JCPS State Grant Revenue Trend



STATE GRANT HISTORY

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
FY 2017-18	11,400,000	6,879,032	6,412,872	2,663,437	2,565,000	1,938,983	31,859,324
Change 2007-08 vs 2017-18	1,167,617	(1,036,708)	(4,963,677)	(328,008)	61,824	(791,599)	(5,890,551)
						% Change	<u>-15.6%</u>

EXPENSE TRENDS AND BUDGET

GENERAL FUND EXPENSE TREND BY DIVISION

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 WORKING BUDGET	2017-18 TENTATIVE BUDGET	\$ CHANGE	% CHANGE
ELEMENTARY	308,215,006	331,696,092	341,806,026	354,274,561	362,346,147	385,849,799	372,404,238	64,189,232	20.8%
MIDDLE	126,578,412	131,779,980	135,304,389	139,724,017	139,981,323	136,938,329	141,471,861	14,893,449	11.8%
SECONDARY	175,346,682	184,214,415	190,323,318	207,733,024	214,092,241	210,166,244	220,123,348	44,776,666	25.5%
PRESCHOOL	3,023,904	1,942,983	1,362,815	3,507,623	3,405,980	5,213,488	5,038,268	2,014,364	66.6%
SPECIAL ED. SCHOOLS	10,407,711	10,684,632	11,104,526	12,628,916	13,115,460	15,042,108	15,552,897	5,145,186	49.4%
SPECIAL SCHOOLS	48,531,054	50,915,529	52,409,527	53,507,539	53,472,258	57,409,700	57,127,969	8,596,915	17.7%
STATE AGENCY	9,432,320	10,060,319	10,048,567	10,553,848	10,193,722	14,054,363	11,390,453	1,958,133	20.8%
Districtwide School centered Costs (Unit 945; I.L. 80 only)	7,570,945	2,930,781	3,620,143	3,606,704	4,992,440	15,546,951	7,568,367	-2,578	0.0%
SUBTOTAL	689,106,036	724,224,730	745,979,311	785,536,232	801,599,571	840,220,982	830,677,401	141,571,365	20.5%
ADMINISTRATION	9,478,541	2,335,323	2,474,213	2,424,752	4,933,729	6,701,243	6,636,808	-2,841,733	-30.0%
OPERATIONS DIVISION	114,955,877	111,110,088	120,353,941	114,861,290	111,901,415	119,351,018	119,288,441	4,332,564	3.8%
ACADEMICS DIVISION	27,482,993	27,368,700	28,161,188	29,482,224	26,499,461	29,492,423	27,768,910	285,917	1.0%
DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION	2,968,409	7,961,415	8,371,499	8,572,400	8,078,226	8,060,840	7,910,536	4,942,127	166.5%
COMMUNICATIONS AND COMMUNITY RELATIONS	4,507,970	4,725,426	3,568,766	3,129,156	1,454,531	1,561,254	1,494,849	-3,013,121	-66.8%
EQUITY DIVISION	1,526,572	3,131,091	3,491,896	3,739,704	4,197,552	3,556,574	3,391,688	1,865,116	122.2%
BUSINESS SERVICES	8,307,484	8,526,797	8,181,557	8,168,237	11,363,687	13,133,397	14,005,609	5,698,125	68.6%
Districtwide Costs and fiscal reserve (units 000,950, 960)	54,718,779	52,508,031	55,865,149	60,421,641	63,801,719	62,422,099	81,383,188	26,664,409	48.7%
Excludes Contingency Code for this presentation									
SUBTOTAL	223,946,625	217,666,871	230,468,209	230,799,404	232,230,320	244,278,848	261,880,029	37,933,404	16.9%
TOTAL	913,052,661	941,891,601	976,447,520	1,016,335,636	1,033,829,891	1,084,499,830	1,092,557,430	179,504,769	19.7%
<u>Other Financing Uses</u>									
FUND TRANSFER (obj 0910)	5,202,809	16,559,496	8,728,806	5,461,710	5,407,441	1,724,193	1,905,687	-3,297,122	
OTHER	15,244,467	-1,004,516	-1,773,045	-1,913,069	0	0	0	-15,244,467	
TOTAL	933,499,937	957,446,581	983,403,281	1,019,884,277	1,039,237,332	1,086,224,023	1,094,463,117	160,963,180	17.2%
Total Per Financial Statement	933,499,937	957,446,581	983,403,281	1,019,884,277	1,039,237,332	n/a	n/a		
Total Per MUNIS				1,019,884,277	1,039,237,332		1,094,463,117		
							(excludes contingency)		

GENERAL FUND DISTRICT BUDGET REQUEST APPROVALS

Approvals represented in the Tentative Budget and approved by Board on March 21st, 2017

DISTRICT REQUESTS

<u>Description</u>	<u>Approval</u>
ESL Expansion	\$3,999,567
Talent Development Academy - Recurring Costs (A)	\$2,137,647
Centralization of custodians/plant operators	\$1,500,037
Preventative Maintenance Crews	\$1,109,257
FSY 2017-2018 KERA State Funded Preschool Award Rescue	\$1,080,000
Summer Literacy Boost	\$1,000,000
Talent Development Academy - One-Time Equipment Costs (B)	\$825,400
Kindergarten Readiness Summer Camp - July 2017	\$600,000
Additional AFIF funding	\$500,000
Deeper Learning Infrastructure Support	\$404,326
District wide Cultural Competency Training	\$400,000
Security Enhancements for schools	\$400,000
<i>High School Athletic Program Supplement</i>	\$315,000
Mental Health Support for Students 17/18	\$305,385
<i>Advanced Placement Fee Gap Coverage</i>	\$285,882
<i>Girls' Street Academy</i>	\$272,070
<i>OASYS Evaluation system</i>	\$163,200
<i>YMCA (Summer 2017 reading program)</i>	\$150,000
<i>Middle School Athletic Director Extended Days</i>	\$112,226
<i>Boy's Street Academy</i>	\$110,000
REACH Summer Enrichment Program	\$100,000
<i>Out of school time/after school time tutoring</i>	\$100,000
<i>Challenger Center at Academy @ Shawnee</i>	\$95,000
<i>Foster Care regulation under ESSA</i>	\$75,000
<i>CSI (after school literacy at nine elementary schools</i>	\$75,000
Marketing campaign for JCPS/Talent Academies	\$70,000
<i>Western Early College</i>	\$63,900
Community Schools	\$50,000
<i>Bates Memorial (Kingdom Academy Summer program for summer 2017)</i>	\$35,100
<i>Website Maintenance</i>	\$25,000
<i>Leadership Development for Struggling Schools - NISL and AP</i>	\$22,500
<i>Flexible Professional Development and Classified Summer Institute</i>	\$15,600
<i>BRIGANCE Early Entrance to Kindergarten Screenings</i>	\$5,000
subtotal	\$16,402,097

GENERAL FUND SCHOOL BUDGET REQUEST APPROVALS

Approvals represented in the Tentative Budget direct to schools and approved by Board on March 21st, 2017

<u>School</u>	<u>Description</u>	<u>request</u>
Alfred Binet School	Data Manager	\$42,595
Atkinson Academy	Targeted Student Support: Primary Grades	\$67,268
Auburndale E.S.	WIN Teachers	\$16,817
Ballard High	College Access Resource Teacher	\$75,900
Bates E.S.	Bates Budget Request Proposal	\$67,268
Bates E.S.	Bellarmine Literacy Project	\$33,634
Blake Elementary	Focused Intervention Team	\$67,268
Blue Lick Elementary	Reading Interventionist	\$67,268
Bloom E.S.	Bellarmine Literacy Project	\$38,739
Bowen E.S.	Bellarmine Literacy Project	\$38,739
Brandeis E.S.	Bellarmine Literacy Project	\$33,634
Breckinridge Franklin Elementary	Reading Recovery Teacher	\$67,268
Butler Traditional High School	English Literacy Lab Teacher	\$67,628
Camp Taylor Elementary	Math Interventionist	\$67,268
Cane Run Elementary	Cane Run Mental Health Counselor	\$66,795
Carter Elementary	Carter Reading Interventionist	\$33,634
Central High School	High School Montessori Program	\$137,035
Chancey E.S.	Reading Recovery Teacher	\$33,634
Chenoweth E.S.	Bellarmine Literacy Project	\$38,739
Churchill Park Rehab School	Ipads for CHP	\$4,750
Cochran Elementary	Math Intervention Teacher	\$26,907
Coleridge-Taylor Elementary	Instructor III for SRT team and Intervention	\$94,289
Conway M.S.	Additional In-School Security	\$41,578
Coral Ridge Elementary	Reading Recovery Teacher	\$33,634
Crosby M.S.	In School Security Monitor	\$41,578
Crosby M.S.	Math and ELA Instructor III	\$68,407
Crums Lane Elementary	Literacy Gap Reduction	\$67,268
Doss High	Assistant Principal	\$109,586
Eastern High	Student Community Liaison	\$43,740
Eisenhower E.S.	Reading Recovery Student Support	\$22,871
Engelhard Elementary	Student Success Coach	\$34,203
Fairdale E.S.	Interventionist	\$67,268
Farnsley Middle	Behavior Coach	\$34,203
Field Elementary	Culturally Compentent Reading Instruction	\$26,320

GENERAL FUND SCHOOL BUDGET REQUEST APPROVALS (continued)

Approvals represented in the Tentative Budget direct to schools and approved by Board on March 21st, 2017

<u>School</u>	<u>Description</u>	<u>request</u>
Foster Traditional Academy	Instructor III - Success Coach (SRT Member)	\$68,407
Foster Traditional Academy	School Attendance Clerk	\$32,296
Foster Traditional Academy	2nd Grade Instructional Assistant	\$26,320
Frayser Elementary	School Interventionist Plan to ROAR	\$67,268
Frederick Law Olmsted Academy North	Read 180 UNIVERSAL	\$30,000
Frederick Law Olmsted Academy North	Mechanical Engineering Program Start Up	\$16,466
Frederick Law Olmsted Academy North	Chorus and Band	\$10,700
Frederick Law Olmsted Academy North	Robotics and Engineering	\$8,798
Frederick Law Olmsted Academy North	STEAM Cross-Curricular School Wide Projects	\$6,000
George Unseld Center	School Security Monitor	\$31,800
Gilmore Lane Elementary	Budget Request Proposal	\$34,203
Goldsmith Elementary	Student Success Coach	\$34,953
Gutermuth Elementary	Reading Recovery Literacy Intervention	\$31,817
Hawthorne Elementary	MAP Testing and Instructional Support	\$6,500
Hawthorne Elementary	Novice Reduction Acceleration Plan	\$10,000
Hite E.S.	East End Summer ESS Learning	\$38,335
Hite E.S.	Bellarmino Literacy Project	\$33,634
Home of the Innocents School	Home of the Innocents Expansion	\$93,588
Indian Trail Elementary	Mental Health Counselor	\$61,795
Indian Trail Elementary	Response To Interventionist	\$33,634
Iroquois High	Additional Assistant Principal	\$109,586
Jacob Elementary	School Counselor	\$86,953
Jeffersontown Elementary	Student Community Liaison	\$43,740
Jeffersontown High School	Building Assessment Coordinator (BAC)	\$75,900
Kammerer Middle	Discovering Our Past	\$25,000
Kennedy E.S.Montessori	Mental Health Counselor	\$61,795
Kenwood E.S.	Reading Recovery -	\$67,268
Kenwood E.S.	Bellarmino Literacy Project	\$33,634
King Elementary	Reading Recovery	\$17,268
Knight M.S.	Instructional Coaches	\$77,163
Knight M.S.	Language Arts - Double Blocking	\$134,535
Lassiter M.S.	PBIS Coach	\$67,268
Lassiter M.S.	Cambridge International	\$24,975
Laukhuf E.S.	Bellarmino Literacy Project	\$33,634

GENERAL FUND SCHOOL BUDGET REQUEST APPROVALS (continued)

Approvals represented in the Tentative Budget direct to schools and approved by Board on March 21st, 2017

<u>School</u>	<u>Description</u>	<u>request</u>
Layne Elementary	Music	\$33,634
Lincoln E.S.	Behavioral and Academic Success Coach	\$34,203
Lowe E.S.	Bellarmino Literacy Project	\$33,634
Luhr Elementary	Certified Interventionist	\$67,268
Manual High	Teacher to serve At-Risk GAP students	\$67,268
Maupin Elementary	Priority Staffing	\$393,357
Mcferran Preparatory Academy	Mental Health Counselor	\$61,795
Mcferran Preparatory Academy	INSTRUCTOR 1-Success Coach	\$34,203
Meyzeek M.S.	Discovering Our Past: History	\$25,000
Mill Creek Elementary	Mental Health Counselor	\$31,578
Minor Daniels Academy	Behavior Coach	\$75,900
Minors Lane Elementary	Resource Teacher (Behavior Coach)	\$75,900
Moore Traditional School	School Social Worker	\$48,190
Moore Traditional School	Agriculture Stipend	\$14,564
Newburg M.S.	Behavior Coach	\$75,900
Noe Middle	Reading and Math Intervention	\$68,407
Okolona E.S.	Student Success Coach	\$34,203
Peace Academy School	Peace-Crossroads Expansion	\$374,350
Phoenix	Phoenix Security	\$41,578
Pleasure Ridge Park High	Additional Assistant Principal	\$109,586
Portland Elementary	Reading Recovery and RTA	\$26,907
Price Elementary	Primary Elementary Interventionist	\$67,268
Price Elementary	Primary intervention instructional assistant	\$26,320
Ramsey M.S.	In-School Security Officer.	\$41,578
Robert Frost Sixth-Grade Academy	Complete 1:1 Chromebook Integration	\$50,000
Robert Frost Sixth-Grade Academy	Chromebook 1:1 Initiative	\$30,000
Rutherford Elementary	Reading Recovery	\$67,268
Schaffner E.S.	Bellarmino Literacy Project	\$33,634
Simple Elementary	Instructor III	\$122,448
Seneca High	In School Security Officers	\$83,156
Seneca High	BAC_0.5_Teacher	\$33,634
Seneca High	Teacher 0.5	\$33,634
Seneca High	Urban Ag CTE Extended Days	\$28,133
Slaughter Elementary	Reading Recovery (RR)	\$17,268

GENERAL FUND SCHOOL BUDGET REQUEST APPROVALS (continued)

Approvals represented in the Tentative Budget direct to schools and approved by Board on March 21st, 2017

<u>School</u>	<u>Description</u>	<u>request</u>
St Matthews Elementary	Advance Placement Equity Initiative	\$33,634
Stonestreet Elementary	Math and Science Resource Teacher	\$33,634
Stuart Middle	Stuart Academy Transition Teacher 2	\$67,268
Stuart Middle	Redesign Element 1:1 Technology Initiative	\$90,720
Stuart Middle	Redesign Technology Replacement	\$51,744
Stuart Middle	Full Time School Tech. Resource Teacher	\$33,634
Thomas Jefferson Middle	Novice Reduction Teachers	\$269,070
Tully Elementary	Primary Certified Interventionist	\$33,634
Waggener High School	Reading Specialist	\$77,163
Waller-Williams Environmental	Waller Williams Social Worker 2017-18	\$48,190
Waller-Williams Environmental	In-school Security Monitor 2017-18	\$41,578
Watterson Elementary	WIN Instructional Assistants	\$52,640
Western Middle	Expanding our magnet program	\$10,000
Westport M.S.	RTI Intervention Support	\$80,900
Westport M.S.	Discovering our Past: History	\$73,200
Wheatley Elementary	Reading Recovery/Reading Interventionist	\$67,268
Wheeler Elementary	Comprehensive Literacy Learning	\$33,634
Wilkerson Elementary	Reading Recovery	\$25,968
Wilkerson Elementary	Wilkerson Reading Interventionist	\$67,268
Wilt Elementary	PLC Support- Itinerant .5	\$34,434
Young Elementary	International Baccalaureate Magnet Program	\$17,310
YPAS	In School Security Monitor - YPAS	\$41,578
Academic Achievement Area 5	SCM Training Supplement - Districtwide	\$125,000
Academic Achievement Area 5	Elementary Behavior Support	\$508,675
SCHOOL REQUESTS		\$7,592,876
DISTRICT REQUESTS		\$16,402,097
TOTAL APPROVED REQUESTS		\$23,994,973

General Fund Status - FY 2017-18 Tentative Budget

REVENUE

Total	1,216,911,609.11
less state-paid benefits (aka "on behalf")	-190,377,188.00
less state revenue for on-line network	-550,000.00
less fund balance	-129,976,000.00
Net Receipts in MUNIS	896,008,421.11
Projected increase in Indirect Cost	1,154,000.00
Net Projected Receipts (and transfers)	897,162,421.11

EXPENSES

Total	1,216,911,609.11
less contingency code	-118,090,658.70
less state-paid benefits (aka "on behalf")	-190,377,188.00
less expense item for on-line network	-550,000.00
Net Expenses	907,893,762.41
Expected savings	
Vacancy Credit	-8,000,000.00
ECE	-400,000.00
e-Rate	-500,000.00
Projected Expenses	898,993,762.41
Receipts over Expenses	-1,831,341.30

JCPS GENERAL FUND - FIVE-YEAR REVENUE AND EXPENSE PROJECTION as of April 24, 2017

A = Actual F=Forecast B=Budget

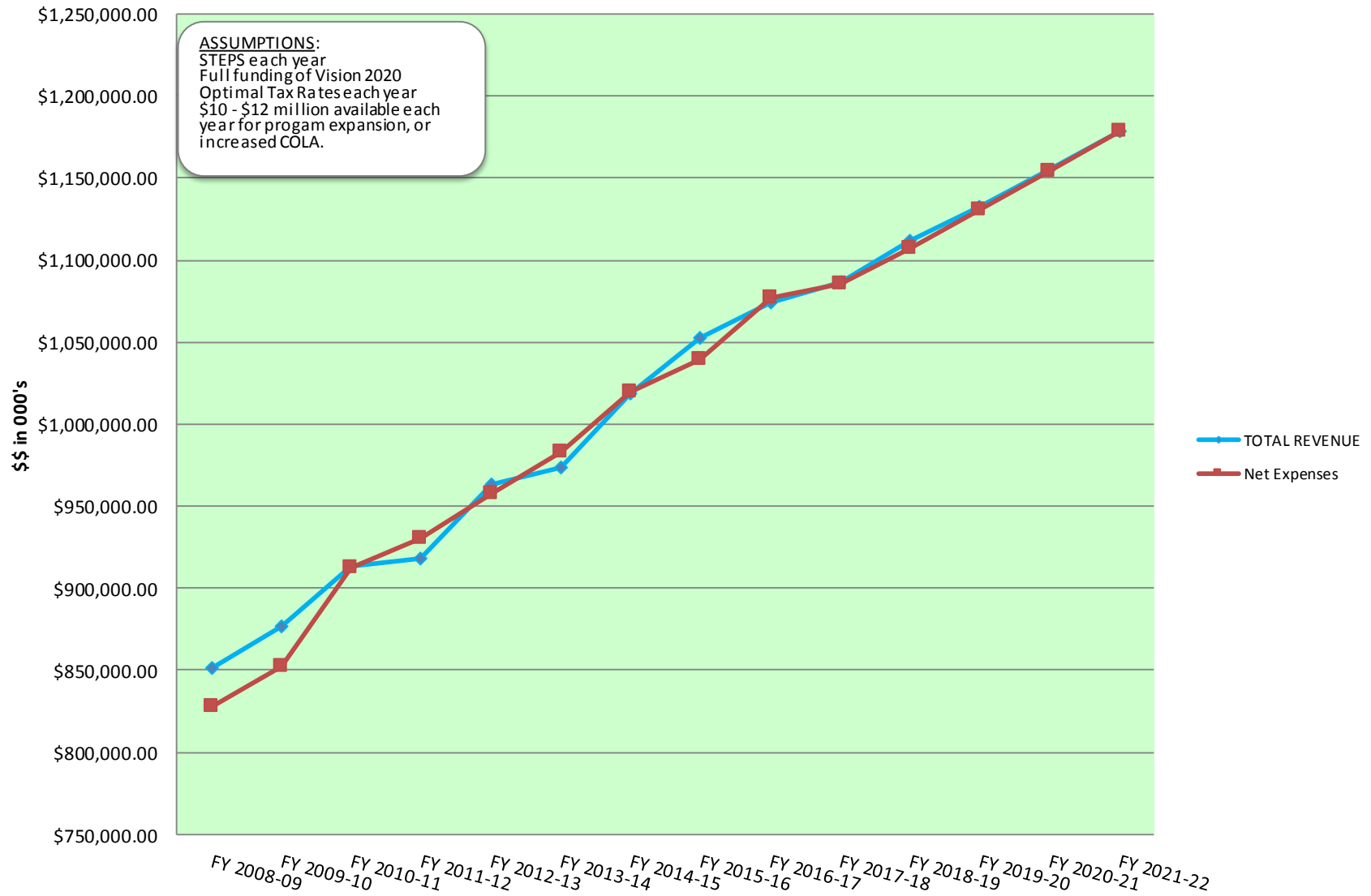
in 000s	4% increase in Property Rev		4% increase in Property Rev		4% increase in Property Rev		4% increase in Property Rev		4% increase in Property Rev		4% increase in Property Rev		4% increase in Property Rev	
	2015-16A	% Incr.	2016-17B	% Incr.	2017-18B	% Incr.	2018-19F	% Incr.	2019-20F	% Incr.	2020-21F	% Incr.	2021-22F	% Incr.
On Behalf	189,563		190,927		190,927		190,927		190,927		190,927		190,927	
Property Taxes	423,984	4.1%	442,552	4.4%	458,903	3.7%	478,318	4.2%	498,454	4.2%	519,339	4.2%	541,003	4.2%
Occupational Taxes	151,822	8.6%	160,931	6.0%	161,000	0.0%	165,830	3.0%	170,805	3.0%	177,637	4.0%	184,743	4.0%
Other Local	12,637	-5.4%	13,304	5.3%	13,588	2.1%	13,609	0.2%	13,630	0.2%	13,630	0.0%	13,630	0.0%
SEEK	266,225	-0.6%	258,776	-2.8%	254,543	-1.6%	254,543	0.0%	249,452	-2.0%	244,463	-2.0%	239,574	-2.0%
Other state	2,194	8.6%	2,194	0.0%	2,194	0.0%	2,203	0.4%	2,211	0.4%	2,191	-0.9%	2,191	0.0%
Federal	6,581	118.3%	5,814	-11.7%	5,781	-0.6%	6,600	14.2%	6,600	0.0%	6,600	0.0%	6,600	0.0%
<u>TOTAL REVENUE</u>	1,053,006	3.3%	1,074,498	2.0%	1,086,936	1.2%	1,112,030	2.3%	1,132,079	1.8%	1,154,787	2.0%	1,178,668	2.1%
<u>EXPENSES</u>	Actual Expenses													
RECURRENT Expenses	1,039,237		1,086,224		1,094,463		1,085,563		1,106,756		1,130,390		1,154,269	
<u>CHANGES in EXPENSES</u>														
Increased Cost of Personnel (proj.)							13,393		13,634		13,879		14,129	
Subtract <u>One-time approvals</u> from previous year							(4,200)							
Available for Board Priorities							12,000		10,000		10,000		10,000	
<hr/>														
SUBTOTAL EXPENSE CHANGES					0		21,193		23,634		23,879		24,129	
<u>EXPENSES</u>	1,039,237	1.9%	1,086,224	4.5%	1,094,463	0.8%	1,106,756	1.1%	1,130,390	2.1%	1,154,269	2.1%	1,178,398	2.1%
Anticipated savings and reimbursements	0		(8,900)		(8,900)									
Net Expenses	1,039,237		1,077,324		1,085,563		1,106,756		1,130,390		1,154,269		1,178,398	
Surplus / Deficit	13,769		(2,826)		1,373		5,274		1,689		518		270	
<hr/>														
<u>Total General Fund Balance</u>	*	132,976	130,150		131,523		136,797		138,487		139,005		139,274	
Unreserved Fund Balance		79,346	76,520		77,893		83,167		84,857		85,375		85,644	
2% Mandated Reserve		36,000	36,000		36,000		36,000		36,000		36,000		36,000	
Reserved and Obligated		17,630	17,630		17,630		17,630		17,630		17,630		17,630	

Typical Sources of General Fund Savings

	2016-17	2016-17	2017-18	2017-18	Change
	<u>TENTATIVE</u>	<u>WORKING</u>	<u>DRAFT</u>	<u>TENTATIVE</u>	<u>from 2016-</u> <u>17</u>
E-Rate reimbursement	1,000,000	842,808	842,808	500,000	-342,808
Unused salary budget (v.c.)					
-	3,000,000	6,500,000	8,000,000	8,000,000	1,500,000
<u>TRANSPORTATION REIMBURSEMENTS</u>					
IDEA	400,000	400,000	400,000	400,000	0
EARLY CHILDHOOD	0	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2016-17 Savings	4,400,000	7,742,808	9,242,808	8,900,000	1,157,192

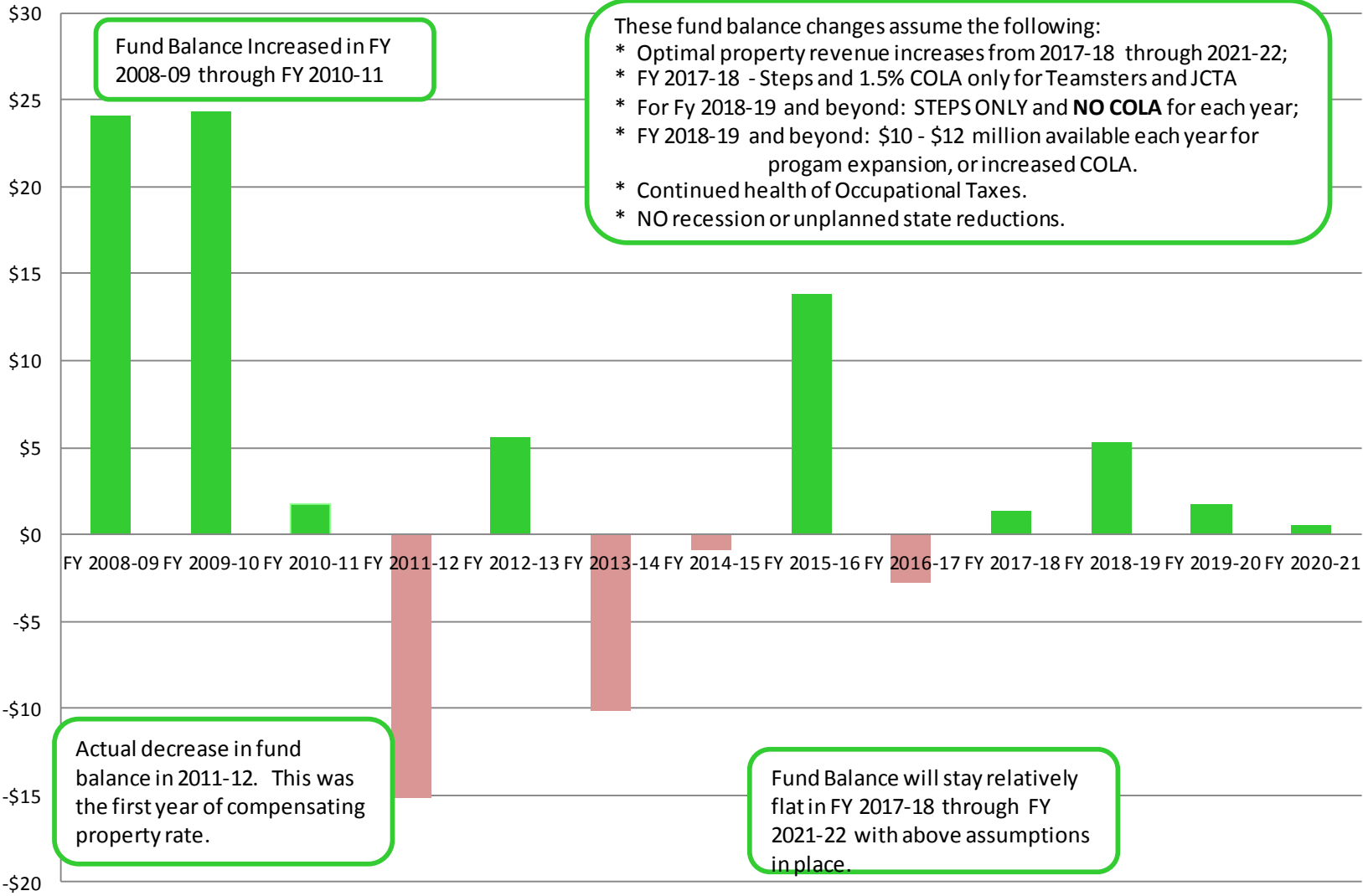
NOTE: reimbursement from Early Childhood for transportation expenses is possible but not guaranteed

JEFFERSON COUNTY PUBLIC SCHOOLS GENERAL FUND REVENUE TO EXPENSES



in millions

Jefferson County Public Schools General Fund Balance Usage



School Allocations

ALLOCATIONS TO SCHOOL COUNCILS

The Board approves two items in January of the preceding year that dictate allocations to school-based councils: JCPS Allocation Standards; and new-year enrollment projections. The allocation standards seek to meet the requirements of AdvancEd, our contractual obligations with the associations representing employees, and our statutory responsibilities. The primary consideration must always be an annual determination of the adequacy of the standards to meet the needs of JCPS students. These standards must be constantly reviewed in order to insure adequacy and equity. The state regulation is 702 KAR 3:246; School Allocation Formula. Section 4 of the regulation is certified staff based on Board standards. Section 5 is classified staff standards. Section 6 is the minimum instructional allocation. Section 7 is anything provided above Sections 4, 5, and 6. For JCPS, Section 7 must be applied for and must be strategies to address the Achievement Gap. Site-based allocations for individual schools are now viewable at the JCPS web-site (see Appendix C for directions to that site).

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	2017-18	7-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	189,375,553	27,741,478	2.32%
Instructional Operational	9,129,422	11,220,324	11,442,254	11,669,520	10,497,011	8,892,778	8,281,029	6,705,069	-2,424,353	-3.48%
Additional Gap Funds	1,787,491	2,212,267	2,271,639	1,973,549	1,948,011	1,650,244	2,210,385	2,462,158	674,667	6.01%
TOTAL ELEMENTARY	172,550,988	188,103,774	192,203,986	192,573,743	193,734,715	195,320,715	202,038,253	198,542,780	25,991,792	2.07%
% to Total General Fund Budget (excluding 2% Contingency)	19.3%	20.2%	20.1%	19.6%	19.2%	18.8%	18.6%	18.1%		

FY 2016-17 excludes carryover and carry forward.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-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	74,161,591	12,982,583	2.84%
Instructional Operational	3,333,244	4,504,981	3,479,126	3,818,832	3,428,451	3,507,386	2,806,851	2,810,845	-522,399	-0.80%
Additional Gap Funds	674,589	905,535	894,419	727,202	778,777	550,007	712,785	751,517	76,928	3.87%
TOTAL MIDDLE	65,186,841	72,287,263	75,229,173	77,071,291	76,291,418	76,477,029	77,031,742	77,723,953	12,537,112	2.61%
% to Total General Fund Budget (excluding 2% Contingency)	7.3%	7.7%	7.9%	7.8%	7.6%	7.4%	7.1%	7.1%		

IMPORTANT: 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	2017-18	8-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	106,528,878	22,555,617	3.51%
Instructional Operational	6,707,095	6,367,130	6,005,011	5,673,651	5,949,608	5,228,522	2,957,044	4,314,553	-2,392,542	-3.01%
Additional Gap Funds	902,600	1,017,895	1,111,372	995,137	1,084,695	937,915	1,210,428	1,309,231	406,631	6.31%
TOTAL HIGH	91,582,956	99,927,963	103,185,574	104,670,599	103,567,850	105,994,657	108,664,962	112,152,662	20,569,706	2.98%
% to Total General Fund Budget (excluding 2% Contingency)	10.2%	10.7%	10.8%	10.6%	10.2%	10.2%	10.0%	10.2%		
IMPORTANT: FY 2016-17 excludes carryover and carry forward.										
TOTAL COUNCIL BUDGET	329,320,785	360,319,000	370,618,733	374,315,633	373,593,983	377,792,401	387,734,957	388,419,395	59,098,610	2.43%
% to Total General Fund Budget (excluding 2% Contingency)	36.8%	38.6%	38.7%	38.1%	36.6%	36.4%	35.7%	35.5%		
STABILIZATION BUDGET	20,518,770									
EMPLOYEE BENEFITS (900XN)									8-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	17,065,904	6,052,523	6.60%
MIDDLE	3,361,783	3,875,436	4,411,021	4,790,767	5,145,105	5,361,316	5,850,482	5,597,626	2,235,843	7.73%
HIGH	4,979,284	5,852,273	6,570,950	6,992,322	7,453,494	8,072,835	9,086,945	8,847,622	3,868,338	8.72%
Total	19,354,448	22,311,943	24,835,131	26,191,622	27,912,790	29,218,376	32,570,550	31,511,152	12,156,704	7.36%
TOTAL SITE-BASED ALLOCATIONS AND BENEFITS										
ELEMENTARY	183,564,369	200,688,008	206,057,146	206,982,276	209,048,906	211,104,940	219,671,376	215,608,684	32,044,315	2.38%
MIDDLE	68,548,624	76,162,699	79,640,194	81,862,058	81,436,523	81,838,345	82,882,224	83,321,579	14,772,955	2.89%
HIGH	96,562,240	105,780,236	109,756,524	111,662,921	111,021,344	114,067,492	117,751,907	121,000,284	24,438,044	3.31%
GRAND TOTAL	348,675,233	382,630,943	395,453,864	400,507,255	401,506,773	407,010,777	420,305,507	419,930,547	71,255,314	2.74%
% to Total General Fund Budget (excluding 2% Contingency)	39.0%	41.0%	41.3%	40.7%	39.4%	39.2%	38.7%	38.4%		

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

SCHOOL ADDED ALLOCATIONS (ADD-ON SCHOOL PROGRAMS) –

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

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

The JCPS chart of accounts, including the identification of specific distinctions between instructional and non-instructional, are determined by the Kentucky Department of Education (KDE). With the exception of some project numbers in General Fund, KDE “owns” the chart of accounts by which our programs are identified. If KDE determines that principals, assistant principals, counselors, resource teachers, librarians, and other important positions are non-instructional, then JCPS must defer to their directives.

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

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

Direct instruction has increased in the form of SRT/PBIS Coaches, ESL program expansion, and transition teachers. The MUSIC program at the elementary level is not a new program, but FY 2013-14 was the first year that the positions were cost-centered at the schools instead of being expensed in a school-centered districtwide code. Add-on allocations for individual schools are now viewable at the JCPS web-site (see Appendix C for directions to that site).

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

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-year change	% Ave 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	31,938,491	1,942,632	0.96%
Assistant Principals	0	0	6,589,263	7,563,202	7,764,728	8,149,271	8,704,709	8,919,742	8,919,742	
Goal Clarity Coach Initiative	0	0	2,475,695	4,342,557	6,605,670	7,005,499	6,466,361	6,001,344	6,001,344	
ESL Add-ons	3,588,117	3,950,255	4,523,495	5,138,141	5,756,495	6,439,739	7,519,747	7,828,443	4,240,326	11.85%
MUSIC (salaries)	0	0	0	1,408,688	1,426,858	1,623,997	1,687,677	1,498,601	1,498,601	
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	1,897,776	255,656	2.69%
Bellarmine Literacy	0	0	0	0	0	0	2,113,421	2,469,633	2,469,633	
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	2,098,662	665,564	6.72%
Behavior Coach	0	0	0	0	1,373,082	1,328,113	1,113,163	1,205,014	1,205,014	
Operational Add-ons (3 codes)	747,653	1,238,997	1,244,301	1,293,690	1,287,414	1,258,464	1,233,003	1,093,944	346,291	7.73%
Administrator Extended Days	439,204	430,560	1,067,247	1,087,978	1,105,173	1,164,151	1,192,562	1,220,818	781,614	22.80%
Foreign Language	876,485	937,384	980,504	1,030,882	1,062,119	1,089,854	1,188,603	1,092,312	215,827	3.33%
Magnet	557,011	715,234	808,249	809,127	783,718	643,579	570,626	1,030,100	473,089	12.81%
Fee Waiver	733,523	735,725	744,999	772,425	777,275	804,661	822,750	801,075	67,552	1.29%
Security Monitors	758,505	795,357	816,655	808,001	734,764	773,802	848,381	850,200	91,695	1.80%
FRYC Supplement	305,293	595,638	537,481	579,283	590,446	532,712	695,652	654,720	349,427	15.71%
Textbooks	789,203	1,250,291	1,156,952	1,060,977	522,742 *	23,084	0	0	-789,203	
Embedded PD	0	0	648,063	720,589	0	0	0	0	0	
TLCs	631,796	676,527	693,944	629,177	0	0	0	0	-631,796	
Montessori	394,066	369,266	378,175	391,249	393,206	396,996	348,443	411,600	17,534	0.99%
Extended Learning (ATTAIN)	0	0	0	845,068	207,591	33,878	0	545,203	545,203	
Mental Health Counselors	0	0	0	0	296,588	282,081	426,554	679,914	679,914	
Employee Benefits (900XA)	812,000	864,211	1,257,336	1,384,718	1,659,786	1,759,549	2,110,688	2,264,090	1,452,090	16.45%
School Tech Coordinator	206,408	210,690	204,817	204,278	210,391	211,388	212,215	236,219	29,811	2.03%
District Positive Action Center	0	0	0	0	136,556	0	0	0	0	
REACH at Atkinson E.S.	0	0	0	0	0	292,376	570,018	554,909	554,909	
CATALPA at Maupin E.S.	0	0	0	0	15,000	273,144	498,894	0	0	
Activity Sponsor	0	32,838	34,401	34,197	38,941	39,258	60,879	60,879	60,879	
Other Instruction (keys 722 & 227)	130,000	0	0	0	275,812	280,268	980,665	3,632,758	3,502,758	
ADD-ON A17XA	0	0	0	0	0	0	809,827	866,228	866,228	
DEPARTMENT HEAD	0	0	0	0	0	0	325,000	328,000	328,000	
Sub Teachers (excluding some projec	0	120,363	179,780	127,013	112,577	414,837	464,415	297,930	297,930	
Other programs,start-ups,1x incr etc	2,283,513	2,142,561	2,219,843	1,545,903	1,479,003	3,664,644	2,379,570	1,200,742	-1,082,771	3.70%
Sub total ELEMENTARY	46,323,855	50,475,508	62,038,625	68,227,711	71,917,883	76,192,426	81,719,484	81,679,347	35,355,492	8.63%
State-paid benefits	55,587,247	56,862,810	63,393,625	66,511,142	73,113,050	75,048,781	84,458,939	75,116,207	19,528,960	4.68%
totals from previous page	183,564,369	200,876,688	206,263,842	207,067,173	209,243,628	211,104,940	219,671,376	215,608,684	32,044,315	2.38%
GRAND TOTAL	285,475,471	308,215,006	331,696,092	341,806,026	354,274,561	362,346,147	385,849,799	372,404,238	86,928,767	3.94%
% to Total	31.9%	33.0%	34.6%	34.8%	34.7%	34.9%	35.5%	34.0%		

(excluding 2% contingency)

* Elementary Textbooks - FY 2014-15 carryover only; new-year allocation in state grant. FY 2015-16 textbook allocation in grant in total.

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

MIDDLE	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-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	12,162,512	-1,339,323	-1.38%
Instruction Add-ons	1,895,546	633,930	553,184	1,548	0	633	0	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	1,565,550	1,565,550	
Instr. Add-ons- Transition Center etc.		0	605	81	1,534,229	1,949,098	1,590,421	1,966,840	1,966,840	
Goal Clarity Initiative	0	0	646,656	887,110	1,841,618	1,777,633	1,715,302	1,664,832	1,664,832	
ESL Add-ons	1,032,918	1,011,019	1,072,206	1,149,499	1,210,922	1,313,671	1,455,523	1,444,318	411,400	5.00%
Extended Learning (ATTAIN - key 706)	0	0	0	677,644	640,627	296,609	0	370,435	370,435	
Music	0	0	0	917,172	971,266	873,287	908,410	892,172	892,172	
(First budgeted in schools in 2013-14)									0	
Activity Sponsor	181,680	124,372	134,171	132,894	134,556	128,370	107,100	102,000	-79,680	-7.04%
Start-up & Gold Days	644,281	709,911	612,637	721,923	684,886	809,386	806,442	688,077	43,796	1.76%
Security Monitors	643,676	682,924	699,419	667,549	661,400	650,479	768,821	797,500	153,824	3.33%
Administrator Extended Days	50,844	74,902	218,519	210,059	207,339	211,715	223,555	224,500	173,656	34.57%
Administrative Add-on	207,169	2,325,270	201,617	182,572	243,683	165,945	274,282	358,500	151,331	145.60%
Operational Add-ons (3 codes)	318,394	499,310	474,594	519,329	506,262	496,223	505,726	500,960	182,566	8.25%
Behavior Coach	0	0	0	0	468,931	628,083	529,309	667,600	667,600	
Montessori (Westport)	0	110,296	246,548	374,655	376,897	410,424	438,002	450,700	450,700	
Magnet (Western & Highland)	141,380	229,829	216,701	225,384	330,879	374,790	388,801	406,515	265,135	18.46%
Textbooks	373,232	471,514	506,135	360,819	352,819	39,118	0	0	-373,232	
Fee Waiver	350,161	354,240	369,792	378,686	388,170	388,170	365,940	360,870	10,709	0.48%
FRYC Supplement	76,054	134,356	148,653	149,040	181,024	167,857	182,815	177,576	101,522	15.40%
Athletics (less fringes)	6,402	165,014	185,979	201,264	134,751	203,678	319,494	319,494	313,092	367.63%
Mental Health Counselors	0	0	0	0	76,074	142,026	234,519	243,000	243,000	
Employee Benefits (900XA)	975,240	444,523	446,968	439,642	621,658	643,491	870,500	771,224	-204,016	1.90%
Employee Benefits (I17XA)	0	63,519	71,157	82,534	97,655	108,341	81,289	80,320	80,320	#DIV/0!
Safe School Program	220,694	203,642	219,514	208,842	211,039	195,281	234,667	240,550	19,856	1.64%
School Tech Coordinator	63,501	63,833	61,913	70,946	73,398	71,626	57,750	66,419	2,918	1.26%
Resource Teachers	0	0	0	0	468,931	635,174	291,417	504,700	504,700	
ADD-ON A17XA	0	0	0	0	0	0	511,119	674,183	674,183	
DEPARTMENT HEAD	0	0	0	0	0	0	125,000	125,000	125,000	
Sub Teachers not in other categories	0	63,780	100,222	97,574	95,804	89,008	53,019	16,853	16,853	
Other programs, start-up costs etc.	1,947,452	1,242,312	1,826,146	1,006,731	540,253	196,746	846,362	685,294	-1,262,158	23.88%
Sub total MIDDLE	22,630,459	26,431,486	25,940,683	26,202,502	28,724,516	28,521,190	28,552,653	28,528,494	5,898,035	3.56%
State-paid benefits	22,640,721	23,791,771	25,916,648	27,011,320	29,517,029	29,621,788	25,475,742	29,621,788	6,981,067	4.31%
totals from previous page	68,548,624	76,355,155	79,922,648	82,090,567	81,482,472	81,838,345	82,882,224	83,321,579	14,772,955	2.90%
GRAND TOTAL	113,819,804	126,578,412	131,779,979	135,304,389	139,724,017	139,981,323	136,910,619	141,471,861	23,090,815	3.23%
% to Total		13.6%	13.8%	13.8%	13.7%	13.5%	12.6%	12.9%		
(excluding 2% contingency)										

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	2017-18	8-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	16,299,340	1,527,715	1.53%
Teachers (Trim. & Trans.Cntr key 918	2,259,494	2,366,393	2,783,747	2,667,737	4,634,468	4,767,784	5,146,681	5,541,129	3,281,635	15.77%
Voc Tech (106X excl 935)	3,328,394	3,538,902	3,704,544	3,483,671	4,186,777	4,306,287	4,536,483	4,267,597	939,203	3.93%
Career and Tech Flex (unti935)	550,317	877,783	766,722	538,771	987,771	834,774	983,652	728,121	177,804	10.98%
ESL Add-ons	1,263,845	1,332,719	1,654,393	1,710,540	1,978,690	2,141,743	2,530,358	2,832,096	1,568,251	12.42%
Textbooks	1,591,989	1,848,151	1,114,089	1,034,620	2,068,748	1,901,725	1,886,586	1,990,705	398,716	9.41%
Goal Clarity Initiative	0	0	546,335	1,146,843	1,835,762	1,956,299	1,974,700	1,884,160	1,884,160	
Extended Learning (ATTAIN)	0	0	0	932,233	1,560,403	642,408	0	475,624	475,624	
Start-up & Gold Days	880,672	1,313,423	1,191,688	1,289,892	1,351,283	1,435,427	1,349,285	995,016	114,344	3.83%
Maintenance Worker	1,079,164	1,191,298	1,201,890	1,226,258	1,242,334	1,170,376	1,117,882	1,140,000	60,836	0.90%
Security Monitors	962,004	918,887	954,405	983,428	1,092,794	1,110,401	1,187,505	1,226,250	264,246	3.62%
Board pd Office of Princ. (incl BACs)	174,884	228,123	189,307	129,084	683,010	682,680	1,007,715	1,364,200	1,189,316	70.52%
Activity Sponsor	618,025	661,670	669,121	641,983	674,069	697,666	711,934	711,934	93,909	2.10%
Operational Add-ons (3 codes)	444,202	637,351	665,763	676,560	695,587	701,920	699,631	706,868	262,666	7.71%
MUSIC	0	0	0	524,707	664,997	570,810	607,426	633,313	633,313	
Fee Waiver	492,089	498,328	522,720	553,536	580,680	600,064	616,320	614,772	122,683	3.25%
Behavior Coach	0	0	0	0	139,661	213,061	348,319	288,400	288,400	
FRYC Supplement	68,496	144,223	143,427	74,107	127,609	164,935	175,808	166,788	98,292	23.51%
Magnet	93,634	42,414	63,630	73,679	75,520	191,907	255,783	161,400	67,766	23.44%
Athletics	3,541,552	3,955,361	3,935,247	3,996,674	4,104,689	4,183,141	3,691,709	3,716,172	174,620	0.90%
Career Planners	0	50,667	201,123	218,974	218,767	220,673	232,331	223,500	223,500	
Vending Supplement	324,340	336,880	336,880	336,880	336,880	0	0	0	-324,340	
Home School Coordinator	0	0	0	352,575	403,066	424,779	431,423	388,800	388,800	
Mental Health Counselors	324,340	0	0	0	147,217	179,376	186,819	194,400	-129,940	
Athletics Supplement	0	0	0	0	0	0	0	308,300	308,300	
College Access Res. Teacher	17,701	0	0	0	515,054	1,054,802	985,380	1,225,700	1,207,999	
School Tech Coordinator	36,531	65,414	64,045	68,371	72,516	77,565	74,750	77,169	40,638	13.77%
Resource Teachers	0	0	0	0	68,507	69,515	148,462	144,200	144,200	
Aviation	35,347	52,288	95,409	75,807	113,428	57,654	95,650	95,650	60,303	25.17%
Counselors	0	0	0	0	327,393	398,616	421,170	449,760	449,760	
Other programs, start-up costs,	991,508	923,404	1,374,920	1,322,340	3,663,351	4,866,466	4,784,300	3,688,053	2,696,545	31.93%
Summer Bridge Program	0	0	0	0	224,500	0	0	0	0	
ADD-ON A17XA	0	0	0	0	0	0	174,573	159,021	159,021	
Montessori Program (Central)	0	0	0	0	0	0	0	127,800	127,800	
DEPARTMENT HEAD	0	0	0	0	0	0	234,715	234,715	234,715	
Sub Teachers not in other categories	145,444	155,155	174,912	148,081	230,082	271,789	178,687	77,890	-67,554	-1.87%
Employee Benefits (900XA)	1,821,768	910,336	1,227,066	1,373,004	1,725,067	1,829,984	1,875,150	1,866,901	45,133	4.34%
Sub total HIGH	35,817,365	37,739,746	39,454,772	41,982,193	53,853,702	55,909,422	56,360,683	55,005,744	19,188,379	6.69%
State-paid benefits	31,857,278	32,080,334	35,436,805	36,678,204	42,857,978	44,115,327	36,053,654	44,117,320	12,260,042	5.51%
totals from previous page	96,562,240	105,526,602	109,322,838	111,662,921	111,021,344	114,067,492	117,751,907	121,000,284	24,438,044	3.31%
GRAND TOTAL	164,236,883	175,346,682	184,214,415	190,323,318	207,733,024	214,092,241	210,166,244	220,123,348	55,886,465	4.32%
% to Total	18.3%	18.8%	19.2%	19.4%	20.4%	20.6%	19.3%	20.1%		

(excluding 2% contingency)

SPECIAL EDUCATION SCHOOLS (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	2017-18	8-year change	% AVE.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	11,577,677	3,894,342	6.19%
Employee benefits	689,142	785,745	815,780	862,265	970,096	1,004,796	1,410,506	1,136,513	447,371	8.65%
State-paid benefits	1,791,668	1,656,281	1,792,142	1,885,132	2,311,358	2,425,939	2,754,918	2,425,939	634,271	5.00%
Other Flex Payroll	167,737	181,866	126,233	132,260	107,822	148,121	131,373	117,286	-50,451	-2.93%
Operational	259,557	332,438	285,461	322,037	273,881	270,766	313,797	295,482	35,925	2.96%
 TOTAL SPECIAL ED.	 10,591,439	 10,407,711	 10,684,632	 11,104,526	 12,628,916	 13,115,460	 15,042,108	 15,552,897	 4,961,458	 5.79%
% to Total	1.2%	1.1%	1.1%	1.1%	1.2%	1.3%	1.4%	1.4%		
(excluding 2% Contingency)										

SPECIAL SCHOOLS

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

SPECIAL SCHOOLS

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-year change	% AVE.CHANGE
Salaries	33,754,133	35,156,742	36,561,506	37,397,913	37,708,255	37,551,285	42,080,024	41,094,002	7,339,869	2.94%
Employee benefits	2,124,235	2,395,823	2,688,038	2,801,091	3,056,353	3,251,200	3,673,372	3,498,524	1,374,289	7.56%
State-paid benefits	8,296,444	8,625,036	9,256,709	9,632,077	10,623,452	10,517,338	9,645,392	10,519,965	2,223,521	3.63%
Other Flex Payroll	584,209	544,170	646,726	628,328	668,238	780,939	540,890	606,305	22,096	1.96%
Operational	1,692,939	1,809,283	1,762,550	1,950,118	1,451,241	1,371,496	1,470,022	1,409,173	-283,766	-1.87%
 TOTAL SPECIAL	 46,451,960	 48,531,054	 50,915,529	 52,409,527	 53,507,539	 53,472,258	 57,409,700	 57,127,969	 10,676,009	 3.03%
% to Total	5.2%	5.2%	5.3%	5.3%	5.2%	5.1%	5.3%	5.2%		
(excluding 2% Contingency)										

STATE AGENCY

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

STATE AGENCY SITES	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-year change	% AVE.CHANGE
Salaries	5,771,760	7,011,662	7,421,313	7,373,644	7,419,470	7,245,133	8,263,378	8,272,430	2,500,670	5.59%
Employee benefits	349,637	454,960	523,159	591,887	623,240	652,836	777,799	762,311	412,674	12.21%
State-paid benefits	1,504,403	1,664,191	1,865,270	1,859,633	2,131,219	2,065,763	4,643,077	2,075,258	570,855	14.77%
Other Flex Payroll	75,583	67,510	93,418	138,724	172,111	88,873	110,394	66,840	-8,743	5.24%
Operational	244,993	233,997	157,159	84,679	207,808	141,117	259,715	213,614	-31,379	13.74%
 TOTAL STATE AGENCY	 7,946,376	 9,432,320	 10,060,319	 10,048,567	 10,553,848	 10,193,722	 14,054,363	 11,390,453	 6,107,987	 6.54%
% to Total	0.9%	1.0%	1.1%	1.0%	1.0%	1.0%	1.3%	1.0%		
(excluding 2% Contingency)										

EARLY CHILDHOOD – GENERAL FUND SUPPORT

This program is a flagship that JCPS believes makes a difference in students' lives. Some significant changes for FY 2017-18 are as follows:

- There is a budget approval for a possibly needed grant rescue anticipated due to a potential decrease in KERA preschool funding.
- The reduction of total state funding from previous funding levels in order for the state to earmark \$7.5 million for collaborative models between Districts and independent day cares. It is anticipated that this will decrease the per-pupil allocation to Districts. JCPS has set aside \$1,080,000 for a pick-up of existing services.

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

In FY 2014-15, there was an approximate waiver of transportation reimbursement of approximately \$3.0 million approved as on a recurrent basis.

PRESCHOOL

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-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	3,292,947	2,331,684	39.84%
Employee benefits	213,365	588,286	227,859	143,586	755,301	577,430	547,210	472,742	259,377	65.87%
State-paid benefits	20,804	3,898	26,453	5,510	103,945	137,282	517,324	82,068	61,264	347.06%
Other Payroll	3,327	50,390	48,534	10,320	23,593	22,452	30,970	15,150	11,823	206.11%
Operational	38,393	48,249	172,518	87,306	-582,391	-34,451	439,843	1,175,361	1,136,968	-262.40%
 TOTAL PRESCHOOL	 1,237,152	 3,023,904	 1,942,983	 1,362,815	 3,507,623	 3,405,980	 5,213,488	 5,038,268	 3,801,116	 40.43%
% to Total	0.1%	0.3%	0.2%	0.1%	0.3%	0.3%	0.5%	0.5%		
(excluding 2% Contingency)										

PROGRAMS AND DEPARTMENTAL DATA

GENERAL FUND EXPENSE TREND BY DIVISION

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 WORKING BUDGET	2017-18 TENTATIVE BUDGET	\$ CHANGE	% CHANGE
ELEMENTARY	308,215,006	331,696,092	341,806,026	354,274,561	362,346,147	385,849,799	372,404,238	64,189,232	20.8%
MIDDLE	126,578,412	131,779,980	135,304,389	139,724,017	139,981,323	136,938,329	141,471,861	14,893,449	11.8%
SECONDARY	175,346,682	184,214,415	190,323,318	207,733,024	214,092,241	210,166,244	220,123,348	44,776,666	25.5%
PRESCHOOL	3,023,904	1,942,983	1,362,815	3,507,623	3,405,980	5,213,488	5,038,268	2,014,364	66.6%
SPECIAL ED. SCHOOLS	10,407,711	10,684,632	11,104,526	12,628,916	13,115,460	15,042,108	15,552,897	5,145,186	49.4%
SPECIAL SCHOOLS	48,531,054	50,915,529	52,409,527	53,507,539	53,472,258	57,409,700	57,127,969	8,596,915	17.7%
STATE AGENCY	9,432,320	10,060,319	10,048,567	10,553,848	10,193,722	14,054,363	11,390,453	1,958,133	20.8%
Districtwide School centered Costs (Unit 945; I.L. 80 only)	7,570,945	2,930,781	3,620,143	3,606,704	4,992,440	15,546,951	7,568,367	-2,578	0.0%
SUBTOTAL	689,106,036	724,224,730	745,979,311	785,536,232	801,599,571	840,220,982	830,677,401	141,571,365	20.5%
ADMINISTRATION	9,478,541	2,335,323	2,474,213	2,424,752	4,933,729	6,701,243	6,636,808	-2,841,733	-30.0%
OPERATIONS DIVISION	114,955,877	111,110,088	120,353,941	114,861,290	111,901,415	119,351,018	119,288,441	4,332,564	3.8%
ACADEMICS DIVISION	27,482,993	27,368,700	28,161,188	29,482,224	26,499,461	29,492,423	27,768,910	285,917	1.0%
DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION	2,968,409	7,961,415	8,371,499	8,572,400	8,078,226	8,060,840	7,910,536	4,942,127	166.5%
COMMUNICATIONS AND COMMUNITY RELATIONS	4,507,970	4,725,426	3,568,766	3,129,156	1,454,531	1,561,254	1,494,849	-3,013,121	-66.8%
EQUITY DIVISION	1,526,572	3,131,091	3,491,896	3,739,704	4,197,552	3,556,574	3,391,688	1,865,116	122.2%
BUSINESS SERVICES	8,307,484	8,526,797	8,181,557	8,168,237	11,363,687	13,133,397	14,005,609	5,698,125	68.6%
Districtwide Costs and fiscal reserve (units 000,950, 960)	54,718,779	52,508,031	55,865,149	60,421,641	63,801,719	62,422,099	81,383,188	26,664,409	48.7%
Excludes Contingency Code for this presentation									
SUBTOTAL	223,946,625	217,666,871	230,468,209	230,799,404	232,230,320	244,278,848	261,880,029	37,933,404	16.9%
TOTAL	913,052,661	941,891,601	976,447,520	1,016,335,636	1,033,829,891	1,084,499,830	1,092,557,430	179,504,769	19.7%
Other Financing Uses									
FUND TRANSFER (obj 0910)	5,202,809	16,559,496	8,728,806	5,461,710	5,407,441	1,724,193	1,905,687	-3,297,122	
OTHER	15,244,467	-1,004,516	-1,773,045	-1,913,069	0	0	0	-15,244,467	
TOTAL	933,499,937	957,446,581	983,403,281	1,019,884,277	1,039,237,332	1,086,224,023	1,094,463,117	160,963,180	17.2%
Total Per Financial Statement	933,499,937	957,446,581	983,403,281	1,019,884,277	1,039,237,332	n/a	n/a		
Total Per MUNIS				1,019,884,277	1,039,237,332		1,094,463,117		
							(excludes contingency)		

SUPPORT OF AT-RISK STUDENTS

ALLOCATIONS FOR SCHOOLS		GENERAL FUND	GRANTS
	Section 7	\$5,300,000	
	Fee Waiver	\$1,787,577	
	Extended Learning for Priority and Transformation Schools	\$1,741,605	
	Title I School allocation for Instruction		\$14,880,589
	Title I Allocation for Struggling Schools		\$4,564,153
	Title I School allocation for Parent Involvement		\$338,858
	Avellar Trust		\$827,000
	subtotal	\$8,829,182	\$20,610,600
Diversity , Equity, and Poverty Department			
	Department Staff and operational	\$576,909	
	CARDS	\$200,000	
	U of L Equity Partnership	\$179,824	
	Summer Programs	\$125,386	
	(Literacy joined with Activities)		
	NEW APPROVALS - FY 2017-18		
	Districtwide Cultural Competence Training	\$400,000	
	Girls Street Academy	\$272,070	
	Boys Street Academy	\$110,000	
	Out of School/ After School Tutoring	\$100,000	
	Foster Care Support	\$75,000	
	Community Schools	\$50,000	
	YMCA Child Enrichment		\$513,000
	Homeless Assistance		\$97,340
	subtotal	\$2,089,189	\$610,340
Other			
	ACES Mentees (8 qty)	\$273,624	
	Title II ACES (from 4 to 6 positions)		\$214,097
	ACES Project (state)		\$80,000
	subtotal	\$273,624	\$294,097
	TOTALS	\$11,191,995	\$21,515,037
	GRAND TOTAL	\$32,707,032	

EXCEPTIONAL CHILD EDUCATION 2017-18 - “The Exceptional Child Education (ECE) Department meets the individual needs of students ages 3 through 21 who are eligible for special education and related services according to the Individuals with Disabilities Education Act (IDEA). The department helps with assessment that determines special education eligibility. Each student’s Admissions and Release Committee (ARC) meets annually to review progress and develop a new Individual Education Program (IEP). A full continuum of services is available, ranging from the least restrictive to more restrictive environments, depending on the specific needs of the student. In collaboration with students, schools, families, and the community, the ECE Department helps students with disabilities improve their academic performance.” ECE Dept. Web-site

General Fund

ECE Support	\$102,941,255
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Grants

IDEA Basic	\$22,761,641
Medicaid Reimbursement	\$4,085,400
IDEA Co-Op	\$899,300
Crusade for Children	\$204,000
Subtotal grant	\$27,950,341

TOTAL	\$130,891,596
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ENGLISH AS A SECOND LANGUAGE 2017-18 - “With more than 7,000 English Language Learners (ELLs), JCPS is truly a diverse district. In addition, we have provided valuable resources and links for instructional resources by level. ELLs, their families, tutors, and teachers are all welcome here.” ESL Department Web-site

General Fund

NEW APPROVALS - FY 2017-18	\$3,999,567
PRE-EXISTING	\$17,578,153
Total General Fund	\$21,577,720

Grants

Title III	\$1,151,110
Refugee Child grant (federal)	\$38,350
Total Grants	\$1,189,460

GRAND TOTAL ESL PROGRAM	\$22,767,180
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CENTRAL OFFICE DEPARTMENTAL DETAILS

CENTRAL OFFICE

There are many items that warrant mentioning regarding central office. First, all positions in central office are approved by the Board, and this standard insures financial control for JCPS. Second, our Position Control system insures the integrity of this standard once specific approval is provided by the Board. Third, all departments must submit an annual spending blueprint to demonstrate how they intend on using their discretionary funds, and each plan must be approved by the Superintendent. Fourth, a department must submit a budget request through the established process in order to have resources added. Lastly, literally many of our central office staff are in direct contact with students:

CENTRAL OFFICE STAFF that provide direct services to students

Transportation

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

Exceptional Child Education

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

Exceptional Child Education Placement and Assessment

Psychologists	37.9
subtotal	1,353

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

TOTAL 1,454

CENTRAL OFFICE

ADMINISTRATION

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	6-year change	% Ave Change
Salaries	1,551,841	1,555,114	1,458,067	3,768,138	5,260,572	5,224,726	3,672,885	38.27%
Employee Benefits	117,579	123,561	125,837	337,946	517,122	521,728	404,149	45.88%
Other Payroll (900XS)	23,012	20,672	20,194	75,154	168,417	185,950	162,938	78.84%
Operational	688,993	799,470	820,654	752,491	755,132	704,404	15,411	0.80%
TOTAL	2,381,425	2,498,817	2,424,752	4,933,729	6,701,243	6,636,808	4,255,383	28.06%
% to Total (excl 2% conting.)	0.2%	0.3%	0.2%	0.5%	0.6%	0.6%		

OPERATIONS DIVISION

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	6-year change	% Ave Change
Salaries	67,159,722	66,876,007	66,259,016	64,906,309	67,245,979	67,317,730	158,008	0.06%
Employee Benefits	19,547,406	19,020,940	18,313,087	18,028,147	18,386,866	17,502,230	-2,045,176	-2.16%
Other Payroll (900XS)	1,058,245	1,153,396	1,943,969	3,257,853	899,048	665,823	-392,422	9.36%
Operational	23,344,715	33,303,598	28,345,218	25,709,106	32,819,124	33,802,658	10,457,943	9.82%
TOTAL	111,110,088	120,353,941	114,861,290	111,901,415	119,351,017	119,288,441	8,178,353	1.56%
% to Total (excl 2% conting.)	11.6%	12.2%	11.3%	10.8%	11.0%	10.9%		

* 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	2017-18	6-year change	% Ave Change
Salaries	21,658,117	21,736,237	21,656,711	19,198,643	21,607,084	20,333,641	-1,324,476	-0.94%
Employee Benefits	1,940,161	1,985,597	2,046,003	1,843,597	2,225,362	2,033,356	93,195	1.51%
Other Payroll (900XS)	805,834	656,682	774,694	343,129	696,630	714,386	-91,448	9.87%
Operational	2,964,588	3,782,671	5,004,816	5,114,092	4,963,347	4,687,527	1,722,939	10.72%
TOTAL	27,368,700	28,161,187	29,482,224	26,499,461	29,492,423	27,768,910	400,210	0.58%
% to Total (excl 2% conting.)	2.9%	2.9%	2.9%	2.5%	2.7%	2.5%		

**DATA MANAGEMENT, PLANNING, and
PROGRAM EVALUATIONS SERVICES DIVISION**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	6-year change	% Ave Change
Salaries	6,096,594	6,233,605	6,565,570	6,277,911	6,443,396	6,389,274	292,680	1.00%
Employee Benefits	527,415	557,779	598,903	586,589	727,503	628,812	101,397	4.31%
Other Payroll (900XS)	249,236	178,742	99,325	78,813	126,075	125,100	-124,136	-6.83%
Operational	1,088,170	1,401,373	1,308,602	1,134,913	763,866	767,350	-320,820	-4.67%
TOTAL	7,961,415	8,371,499	8,572,400	8,078,226	8,060,840	7,910,536	-50,879	-0.06%
% to Total (excl 2% conting.)	0.8%	0.9%	0.8%	0.8%	0.7%	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	2017-18	6-year change	% Ave Change
Salaries	3,475,572	2,482,114	2,246,492	792,351	819,604	788,813	-2,686,759	-20.62%
Employee Benefits	530,233	364,680	330,967	100,037	99,064	90,090	-440,143	-24.05%
Other Payroll (900XS)	268,720	239,929	171,937	153,835	147,441	121,121	-147,599	-14.32%
Operational	404,799	457,439	379,760	408,308	495,145	494,825	90,026	4.95%
TOTAL	4,679,324	3,544,162	3,129,156	1,454,531	1,561,254	1,494,849	-3,184,475	-17.28%
% to Total (excl 2% conting.)	0.5%	0.4%	0.3%	0.1%	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	2017-18	6-year change	% Ave Change
Salaries	2,246,194	2,693,055	2,770,123	2,987,817	2,245,599	2,062,829	-183,365	-0.47%
Employee Benefits	230,390	350,968	358,763	396,456	314,676	298,935	68,545	7.89%
Other Payroll (900XS)	152,694	55,645	93,876	278,446	66,810	50,899	-101,795	20.39%
Operational	501,813	392,228	516,942	534,833	929,489	979,025	477,212	18.51%
TOTAL	3,131,091	3,491,896	3,739,704	4,197,552	3,556,574	3,391,688	260,597	2.19%
% to Total (excl 2% conting.)	0.3%	0.4%	0.4%	0.4%	0.3%	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	2017-18	6-year change	% Ave Change
Salaries	6,671,393	6,334,421	6,310,867	8,343,582	9,677,265	10,081,117	3,409,724	9.39%
Employee Benefits	1,573,926	1,521,485	1,470,528	1,248,137	1,546,148	1,532,832	-41,094	0.24%
Other Payroll (900XS)	93,190	137,359	172,954	153,989	82,900	204,616	111,426	32.60%
Operational	188,289	188,292	213,888	1,617,979	1,827,084	2,187,044	1,998,755	140.54%
TOTAL	8,526,797	8,181,557	8,168,237	11,363,687	13,133,397	14,005,609	5,478,812	11.42%
% to Total (excl 2% conting.)	0.9%	0.8%	0.8%	1.1%	1.2%	1.3%		

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

GRAND TOTAL CENTRAL OFFICE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	6-year change	% Ave Change
	165,158,841	174,603,059	170,377,763	168,428,601	181,856,748	180,496,841	15,338,000	1.88%
% to Total (excluding 2% Contingency)	17.2%	17.8%	16.7%	16.2%	16.7%	16.5%		

FY 2016-17 Grant Total includes no carry forward.

OVERHEAD

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-year change	% Ave Change
SYSTEMWIDE SCHOOL COSTS										
Sub teachers, Preferred Subs,	6,491,491	5,357,798	2,346,691	2,548,007	2,555,011	2,969,874	13,284,141	6,475,767	(15,724)	35.35%
National Board Certif., Cap Size									0	
Science Kit Refurbishment (prev. G.E.)	0	0	138,835	590,500	333,901	435,426	400,000	400,000	400,000	
Foreign Language Centralized Costs	11,671	5,589	0	0	1,105	370	600	600	(11,071)	
Registration Fees	0	72,000	0	0	0	0	0	0	0	
Student Meal Collection	0	0	0	0	0	10,599	12,000	12,000	12,000	
Free and Reduced Eligibility cost	0	0	0	0	50,889	56,009	51,000	57,000	57,000	
Priority School Extended Learning	0	0	0	0	0	0	1,170,810	0	0	
Music Instruments and Repair	531,594	541,936	416,020	457,897	641,648	539,359	598,000	598,000	66,406	3.41%
Itinerant teacher In-county travel	24,470	28,867	29,234	23,740	24,150	16,206	30,400	25,000	530	5.59%
sub-total	7,059,226	6,006,190	2,930,781	3,620,144	3,606,704	4,027,843	15,546,951	7,568,367	509,141	
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	1,600,000	60,562	0.58%
SEWAGE	2,102,119	2,251,114	2,331,723	2,433,891	2,505,590	2,686,323	2,700,000	2,700,000	597,881	3.67%
SANITATION SERVICE	561,407	579,440	562,565	578,741	625,370	591,804	581,555	625,000	63,593	1.66%
TELEPHONE	886,772	711,105	736,549	582,053	632,143	1,780,433	1,850,000	2,000,000	1,113,228	23.58%
NATURAL GAS	3,295,586	3,729,167	2,903,333	4,136,983	3,835,134	2,449,061	2,153,455	3,840,000	544,414	8.04%
ELECTRICITY	14,842,503	14,608,198	14,970,810	15,926,037	16,933,931	17,030,672	16,913,182	17,200,000	2,357,497	2.17%
PUPIL TRANSPORTATION INSURANCE	2,411,048	2,004,847	3,355,224	3,930,566	2,955,436	2,878,783	1,371,153	2,500,000	88,952	10.03%
PROPERTY INSURANCE	1,967,179	1,636,059	1,795,808	1,869,116	1,864,426	1,551,227	1,579,826	1,670,000	(297,179)	-1.78%
FLEET INSURANCE	656,193	859,415	1,420,810	1,642,806	999,357	1,618,110	1,522,967	1,760,000	1,103,807	20.62%
OTHER INSURANCE (2 codes)	296,445	303,652	382,429	368,178	-108,170	836,092	695,403	586,000	289,555	-144.32%
POSTAGE	479,759	519,160	338,277	271,076	341,093	314,547	350,000	350,000	(129,759)	-2.45%
GROUP LIABILITY INSURANCE	1,284,979	1,112,940	773,167	880,322	1,427,014	2,936,546	2,754,814	1,600,000	315,021	12.82%
UNREALIZED LOSSES	0	0	1,089,391	0	0	0			0	
INTERNAL AUDIT TRAINING	17,500	17,520	17,520	17,520	17,520	18,675	32,000	19,675	2,175	5.65%
BANK FEES	11,176	3,418	11,153	11,523	25,101	141,213	103,000	115,000	103,824	103.60%
NON-BUS VEHICLES	155,260	520,072	74,738	14,908	199,255	277,424	450,404	400,000	244,740	199.47%
CONTRACT GROUND SERVICE	74,909	22,670	-3,300	-975	0	0	0	0	(74,909)	
BUILDING REPAIR AND MAINTENANCE	7,175	7,175	12,050	10,875	10,675	12,000	12,000	12,250	5,075	10.12%
CELL PHONES	0	0	-3,449	0	-1,633	0	0	0	0	
NON BUS GASOLINE	-32,573	-31,592	-31,178	-32,242	1,504	-2,128	0	0	32,573	
NON BUS DIESEL	1,289	1,395	1,210	1,156	1,912	1,117	0	0	(1,289)	

OVERHEAD (continued)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	8-year change	% Ave Change
BUILDING RENT	90,000	92,500	115,349	98,500	106,196	2,513	0	0	(90,000)	
Fringe Costs (unit 950 only)	343,281	94,821	112,024	42,609	100,887	697,669	17,000	0	(343,281)	59.22%
LEGAL SERVICES	0	0	75,429	63,005	77,036	63,880	80,000	80,000	80,000	
FIDELITY INSURANCE	-1,683	18,245	26,767	17,758	8,848	18,246	20,000	20,000	21,683	-157.96%
INTERIM POSITIONS, including 20 drivers	835,550	751,335	1,152,568	882,388	1,029,966	683,638	953,928	765,699	(69,851)	3.26%
KETS Projected and other Matching **	0	0	0	0	0	0	0	0	0	
MUNIS Costs (multiple codes)	862,400	611,809	384,298	484,855	560,517	542,592	615,000	759,000	(103,400)	1.30%
INSUR. REPLACEMENT(reimb)- 5 codes-900XI	-9,534	13,871	-513,440	10,894	11,225	-15,460	151,746	5,000	14,534	-794.58%
ADMINISTRATIVE CONTINGENCY	15,203	0	0	0	0	0	141,425	150,000	134,797	
DUES and FEES	1,875	-43	0	0	0	0	0	0	(1,875)	
MISC EXPENSE	0	0	7,773	0	0	0	0	0	0	
Travel out of District	2,985	820	823	460	776	800	0	0	(2,985)	
ON-LINE NETWORK	0	792,701	750,379	489,487	508,579	547,206	520,000	0	0	
Opening of School	0	0	0	0	0	0	0	3,000,000	3,000,000	
Contingency for Student Safety Programs	0	0	0	0	0	0	2,000,000	0	0	
Contingency for Bus Driver Incentive	0	0	0	0	0	0	50,000	0	0	
Contingency for Tuition Reimbursement	0	0	0	0	0	0	50,000	0	0	
Contingency for Items to be budgeted	0	0	0	0	0	1,250	0	15,221,515	15,221,515	
Registration Fees	7,559	1,862	2,067	744	0	0	0	0	(7,559)	
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	39,224,806	39,268,858	56,979,139	24,273,337	9.14%
State-paid Benefits (I.L. 07 and 80 only)	23,356,240	23,569,126	18,176,503	19,652,129	24,254,186	25,083,470	23,153,241	26,968,644	3,612,404	
TOTAL OVERHEAD	63,121,268	62,289,726	55,438,812	59,485,292	64,028,345	68,336,119	77,969,050	91,516,150		
	7.06%	6.67%	5.79%	6.05%	6.28%	6.58%	7.2%	8.4%		

CONCLUSION

We have a responsibility to ensure that taxpayer dollars are being used wisely and with measureable results that prove success in accelerating student learning. It is about stewardship, funding what is effective, and it about discovering what budget components have the greatest value in the results obtained. The intention of this document is to show how JCPS plans on achieving that level of intentional budgeting. It is to reflect the processes in place to make that happen, and to show the Board, the voters, the local businesses, and the state legislators that we are being intentional and effective with the resources that have been given to us.

Our assumptions on property tax revenue has changed over the last few years. The assumption in the long-term forecast is the equivalent tax rate will be assessed each year. The equivalent rate is the tax rate that provides us the 4% increase over prior year's revenues. In previous budget presentations, we have been directed to use the compensating rate. The compensating rate is the rate that will bring the same amount of property tax revenue as the year before. However, we have demonstrated we cannot rely on state revenue to support our vision and mission.

The property rate assumption in the Tentative Budget for FY 2017-18 does not obligate the Board to an optimal rate increase, and it is not the only option. The approval of a compensating rate (the rate that brings in the same amount of revenue as the prior year), doesn't just eliminate \$16 million in that particular fiscal year, but eliminates in excess of \$16 million each year thereafter as well. This domino effect is due to the fact that the level of allowable property tax is tied to the amount of revenue received in the prior year (and the year before that, and the year before that, etc. etc.). The passing of the compensating rate in any year has many implications, but the most notable one is that it actually serves to limit the options of the Board itself. For example, the decision made in FY 2011-12 to flat line tax revenue decreased the funds available to the Board by \$16M for the upcoming year, 2017-18. This same solitary decision had a cumulative loss in excess of \$112 million since FY 2011-12. The practical standpoint of most finance officers that we would recommend is: never walk away from revenue especially when other revenue sources are diminishing (i.e. state SEEK), or are in jeopardy (i.e. future federal grant streams).

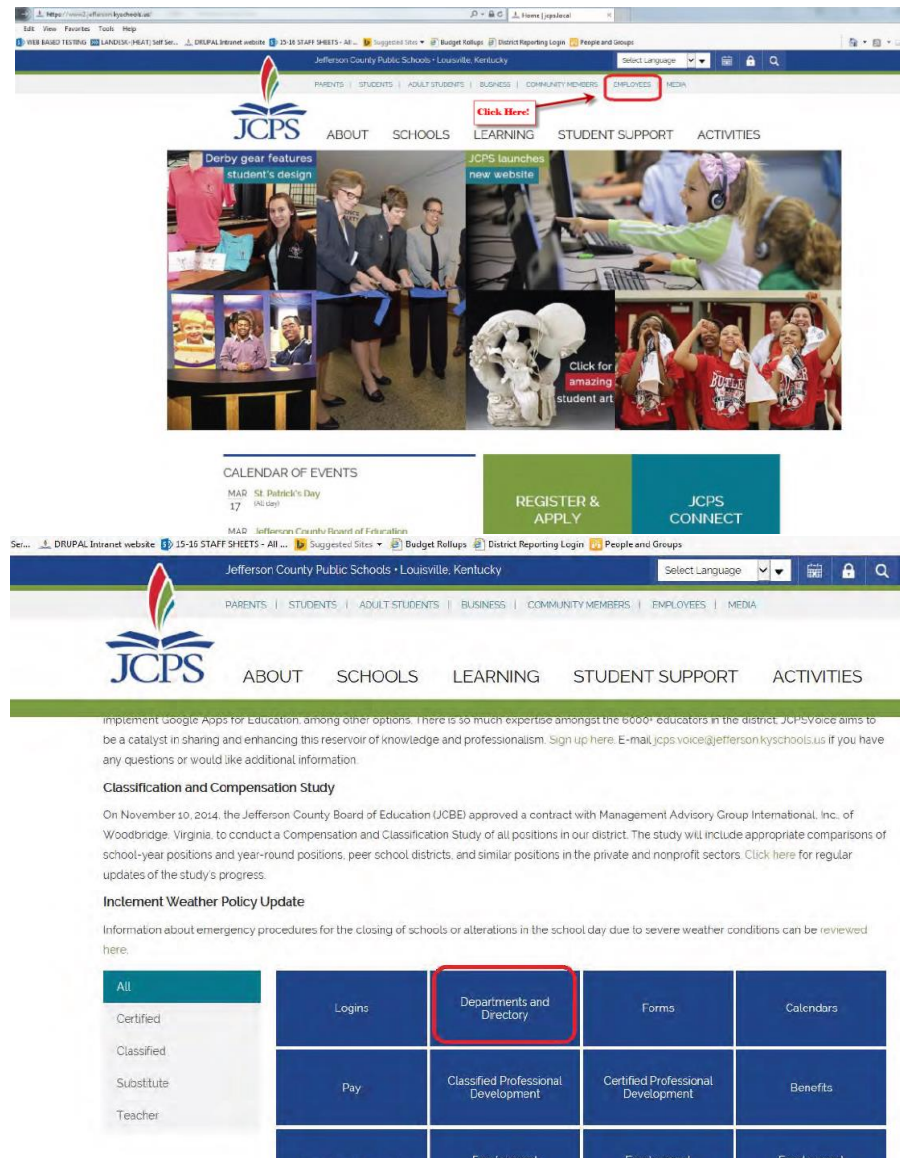
Every stakeholder understands recurrent receipts must eventually be balanced to recurrent expenses. We will strive to not use fund balance as recurrent revenue. Fund balance is not a sustainable resource; once it is gone, then it is gone forever. Additionally, using fund balance to pay for recurrent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

One important assumption in the long-term projections is there is no cost-of-living increase (aka COLA) in FY 2018-19 and beyond. Step increases are included in the budget and have a cost to General Fund of approximately \$13.16 million in FY 2017-18. The new-year budget also includes a negotiated cost-of-living adjustment of 1.5% to members of Jefferson County Teachers' Association and Teamsters. The cost of the 1.5% to members of the two unions is \$7,321,895 in General Fund.

There is data that must be considered in the “Exploratory Financial Correlation Study of 2015-16 Budget Allocations” (see Appendix). Specifically, the data suggests that with the combination of General Fund council allocation, General Fund add-ons, and grants shows that more funding is being dedicated to schools with higher needs. There is more work to be done according to the analysis: *“This exploratory analysis, however, does not answer the questions around 1) Is the current JCPS allocation equitable enough to meet the goals of Vision 2020?, and 2) Is there an alternative model that would provide more equity in resources? In order to answer these questions, ‘equity’ in finance allocations needs to be operationalized, and more research is required to examine alternative funding formulas.”*

There are other options for directing resources other than optimizing property tax rates. We know we cannot rely on state action on increasing revenue. The most recent study on SEEK adequacy is not the first, second, or even third that has been completed over the last twelve years. We have been waiting on adequate state funding since at least 2001. The Board also requested and received a commitment from the administrative team that programs should be tested for effectiveness and impact on students. We will certainly look for opportunities to eliminate ineffective or marginal programs. However, we are well past the era where we can afford to choose between a good program and a bad program. We have harvested the low-hanging fruit of ineffective programs. We are now in an era where it is essential to decide among many programs, which has the most impact on student achievement. This is a more painstaking and arduous task since it involves ultimate decisions that must be made between multiple programs that may all be worthwhile. This calls for discernment in which of the worthwhile programs are most integral to Vision 2020. We will continue to focus on the classroom to provide the resources and support needed so each child can gain the academic and behavioral skills they need to succeed. Every student deserves the dignity of hope for a bright and meaningful future that can only be obtained through a quality education.

APPENDIX A - DIRECTIONS TO THE WEB-SITE FOR FINANCIAL PLANNING AND MANAGEMENT



The screenshot shows the Jefferson County Public Schools website. At the top, there is a navigation bar with links for PARENTS, STUDENTS, ADULT STUDENTS, BUSINESS, COMMUNITY MEMBERS, EMPLOYEES, and MEDIA. A red box highlights the 'EMPLOYEES' link, with a red arrow pointing to it from a 'Click Here!' button. Below the navigation bar, there is a section titled 'CALENDAR OF EVENTS' with a date of 'MAY 17 (Fri)'. To the right of the calendar, there are two buttons: 'REGISTER & APPLY' and 'JPCS CONNECT'. Below these buttons, there is a section titled 'Implement Google Apps for Education' with a paragraph of text. This is followed by a section titled 'Classification and Compensation Study' with a paragraph of text. Below that is a section titled 'Inclement Weather Policy Update' with a paragraph of text. At the bottom, there is a grid of resources. The grid has four columns and four rows. The first column contains links for 'All', 'Certified', 'Classified', 'Substitute', and 'Teacher'. The second column contains links for 'Logins', 'Pay', and 'Employment'. The third column contains links for 'Departments and Drectory' (highlighted with a red box), 'Classified Professional Development', and 'Employment'. The fourth column contains links for 'Forms', 'Certified Professional Development', and 'Employment'.

Jefferson County Public Schools • Louisville, Kentucky

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

ABOUT | SCHOOLS | LEARNING | STUDENT SUPPORT | ACTIVITIES

CALENDAR OF EVENTS
MAY 17 (Fri)
MAY 17 (Fri)

REGISTER & APPLY | JPCS CONNECT

Implement Google Apps for Education, among other options. There is so much expertise amongst the 6000+ educators in the district, JCPVoice aims to be a catalyst in sharing and enhancing this reservoir of knowledge and professionalism. Sign up here. E-mail: jcpsvoice@jeffersonkyschools.us if you have any questions or would like additional information.

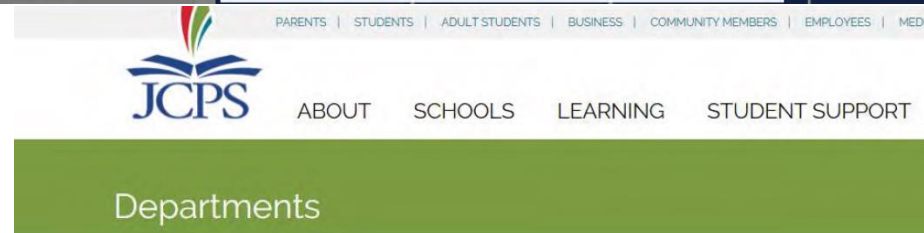
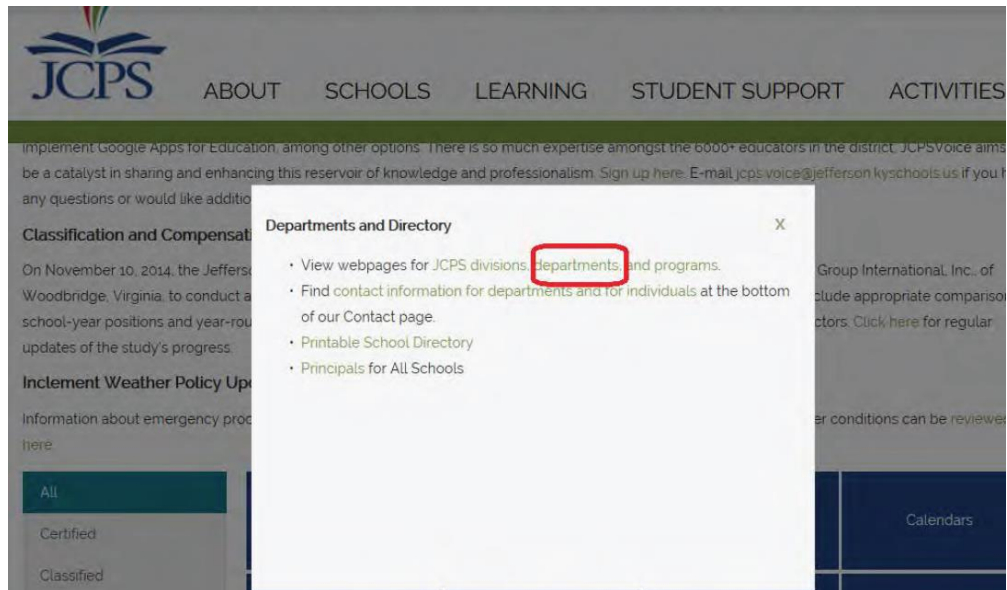
Classification and Compensation Study

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

Inclement Weather Policy Update

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

All	Logins	Departments and Drectory	Forms	Calendars
Certified	Pay	Classified Professional Development	Certified Professional Development	Benefits
Classified		Employment	Employment	Employment
Substitute				
Teacher				



Home



Home / Department

Share

DEPARTMENT

Academic Services Division

Administration

Business Services Division

Administrator

Recruitment and Development

Financial Services

Human Resources

Internal Audit & Investigations

Labor Management & Employee Relations

Business Services Division

Tom Hudson

Chief Business Officer

Sandy Spaulding

Administrative Secretary

502-485-3622

VanHoose 3rd Floor

Mission Statement:

- Maintain a higher quality and diverse staff (both certified and classified) with the knowledge and skills to ensure the highest quality education for all JCPS students.

Still have questions?

Contact:

sandy.spaulding@jefferson.kysch
is.us

JCPS ABOUT SCHOOLS LEARNING STUDENT SUPPORT

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

We maintain financial integrity through the development and implementation of controls as well as sound financial policies and practices. We provide total accountability to the board of education, superintendent, business community, and citizens of Jefferson County. We serve all employees, students, and parents efficiently and courteously through the framework of the district's strategic plan, *Vision 2020*. *Excellence With Equity*, with a focus squarely on student needs and achievement.

Accounting Services

Financial Planning & Management

Financial Planning and Management

Home

Share

DEPARTMENT

Academic Services Division

Administration

Business Services Division

Administrator
Recruitment and
Development

Financial Services

Accounting Services

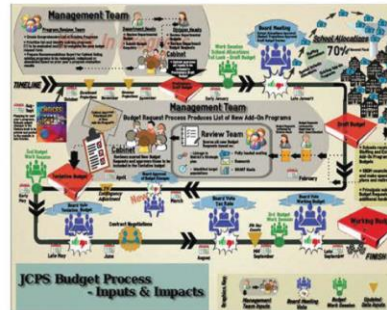
Financial Planning &
Management

Grants & Awards

Payroll and Cash
Management

Purchasing

Real Estate & Insurance



Still have questions?
Contact

John Collopy@Jefferson.kyschools.us

LINKS

Financial Planning and
Management Links

THIS LINK WILL TAKE IT TO OUR
CURRENT FINANCIAL INTRANET SITE

The Financial Planning and Management Department has the

Financial Planning and Management

Director of Financial Planning and Management: [John Collopy](#)
Budget Coordinator: [Tara Rowland](#)
Budget Analyst: [Therese Breman](#)
Budget Analyst: [Linda Miller](#)
Data Management Research Technician: [Robbin Snoddy](#)
Data Management Research Technician: [Kim Dee](#)
Clerk III: [Darlene Marks](#)
Clerk III: [Kalai Amadurai](#)
Clerk III: [Becky Hollkamp](#)

CLICK TO GO TO:

[Account Code Information](#)
[Budget Request Link](#)
[Central Office Budget Information](#)
[Grant Budget Worksheets](#)
[Department Head Allocations](#)
[Carryover Reports](#)
[Fringe Worksheets](#)
[JCPS Unit List](#)
[MUNIS Budget Training Manuals](#)
[MUNIS Next Year Budget Entry Manual](#)
[Org Chart Change Form](#)
[School Budget Forms](#)
[Site Based Allocations](#)
[Special Schools Next Year Budget Info](#)

[Instructional Equipment Codes to Use](#)

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

APPENDIX B - RUBRIC FOR SCORING PROPOSALS

JCPS Budget Proposal Review Guide

(Rev 1/10/2017)

PROGRAM DESCRIPTION	Inadequate	Adequate	Strong
SECTION A: Alignment with Strategic Plan Vision 2020 (Program description demonstrates alignment of proposed program to District Strategic Vision 2020 Plan Focus Areas and Strategies)	Program description does not identify at least one Vision 2020 Focus Area and Strategy.	Program description does identify at least one Vision 2020 Focus Area and Strategy.	Program description does identify at least one Vision 2020 Focus Area and Strategy. Proposal also supports Vision 2020 Core Values.
SECTION A: Evidence Base	Evidence cited is not verifiable.	Evidence cited is verifiable and consistent with existing literature and/or proposed program has been demonstrated to be effective in a similar setting.	Evidence cited is verifiable and consistent with existing literature. Proposed program has been demonstrated to be effective in a similar setting. Evidence cited has been published in professional journals or presented at a professional conference.
SECTION B: BUDGET REQUEST (Section B will be reviewed by Finance Department)			
NEEDS ASSESSMENT	Inadequate	Adequate	Strong
SECTION C: Evidence of Need (Target Cost Center, Target Population, Required Target Demographics for Students Proposals or Target Description for Staff/Parent Proposals, Target Areas, Target Needs)	Data and descriptions do not correspond with Vision 2020 Focus Area(s).	Data and descriptions correspond with Vision 2020 Focus Area(s). Justification for new funding is reasonable.	Data and descriptions correspond with Vision 2020 Focus Area(s). Justification for new funding is reasonable. A substantial number of people in the target population linked to the target cost center demonstrate need.
TARGET OUTCOMES	Inadequate	Adequate	Strong
SECTION D: Target Outcomes	Target outcomes are not valid measures of program impact.	Target outcomes are valid measures of program impact but one of the following is missing and/or unrealistic or insufficient: Target outcomes are realistic for the timeframe given.	Target outcomes are valid measures of program impact and all of the following are included, realistic, and sufficient: Target outcomes are realistic for the timeframe given.
IMPLEMENTATION AND MANAGEMENT	Inadequate	Adequate	Strong
SECTION E: Program Strategies	Program strategies are not aligned with program goals.	Program strategies are aligned with program goals but one of the following is NOT demonstrated: Program strategies directly align with needs assessment. Program strategies are sufficient enough to reach goal(s). The timeline for implementing each program strategy is specified. The person(s) responsible for successful implementation of each program strategy is identified and overall plan reflects interdepartmental collaboration.	Program strategies are aligned with program goals. Program strategies directly align with needs assessment. Program strategies are sufficient enough to reach goal(s). The timeline for implementing each program strategy is specified. The person(s) responsible for successful implementation of each program strategy is identified and overall plan reflects interdepartmental collaboration.
SECTION E: Progress Monitoring	No progress monitoring plan is included.	A basic plan for monitoring program progress is included and specifies mechanisms for regular sharing of data with key stakeholders.	A detailed plan that specifies "how, when, and who" for monitoring program progress is included and specifies mechanisms for regular sharing of data with key stakeholders.

APPENDIX C – NEEDS INDEX

Elementary						Middle		
LOC	SCHOOL	Need Index	LOC	SCHOOL	Need Index	LOC	SCHOOL	Need 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
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	FARNSELY	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			
147	MILL CREEK	44.1	102	CHANCEY	25.7			
116	WELLINGTON	44.0	680	CARTER TRADITIONAL	24.8	335	IROQUOIS	43.2
104	TRUNNELL	44.0	67	WILDER	24.2	590	SHAWNEE	42.7
97	SHACKLETTE	43.8	94	BOWEN	24.1	179	CENTRAL	41.3
126	LAYNE	43.7	63	SCHAFFNER TRADITIONAL	23.6	84	WESTERN	40.6
82	DIXIE	43.5	212	FARMER	23.6	33	VALLEY	39.3
270	FOSTER	43.2	64	ST. MATTHEWS	23.4	100	DOSS	38.9
127	AUBURNDALE	43.1	109	WHEELER	23.1	57	FAIRDALE	36.5
61	GOLDSMITH	43.1	24	MIDDLETOWN	22.6	73	SENECA	36.0
59	KENWOOD	43.0	225	BLOOM	21.7	155	MOORE TRADITIONAL	35.7
58	GILMORE LANE	42.8	16	TULLY	19.5	51	WAGGENER TRAD	35.0
14	GREENWOOD	41.9	44	AUDUBON TRADITIONAL	18.4	31	SOUTHERN	33.9
79	KERRICK	41.7	146	LOWE	17.5	75	PLEASURE RIDGE PARK	32.6
10	FAIRDALE	41.6	95	HITE	16.5	12	FERN CREEK TRAD	31.3
610	SHELBY	41.6	260	BRANDEIS	15.6	65	JEFFERSONTOWN	30.2
115	GUTERMUTH	41.6	165	BROWN	15.4	45	BUTLER TRAD	27.9
91	BLUE LIKE	41.2	156	DUNN	14.0	18	ATHERTON	21.2
134	KLONDIKE	41.2	13	GREATHOUSE/SHRYOCK	10.0	105	BALLARD	18.3