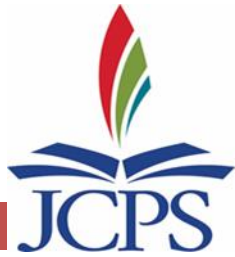


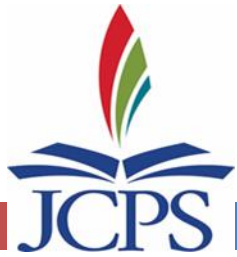
# FY 2017-18 TENTATIVE BUDGET WORK SESSION

May 9, 2017

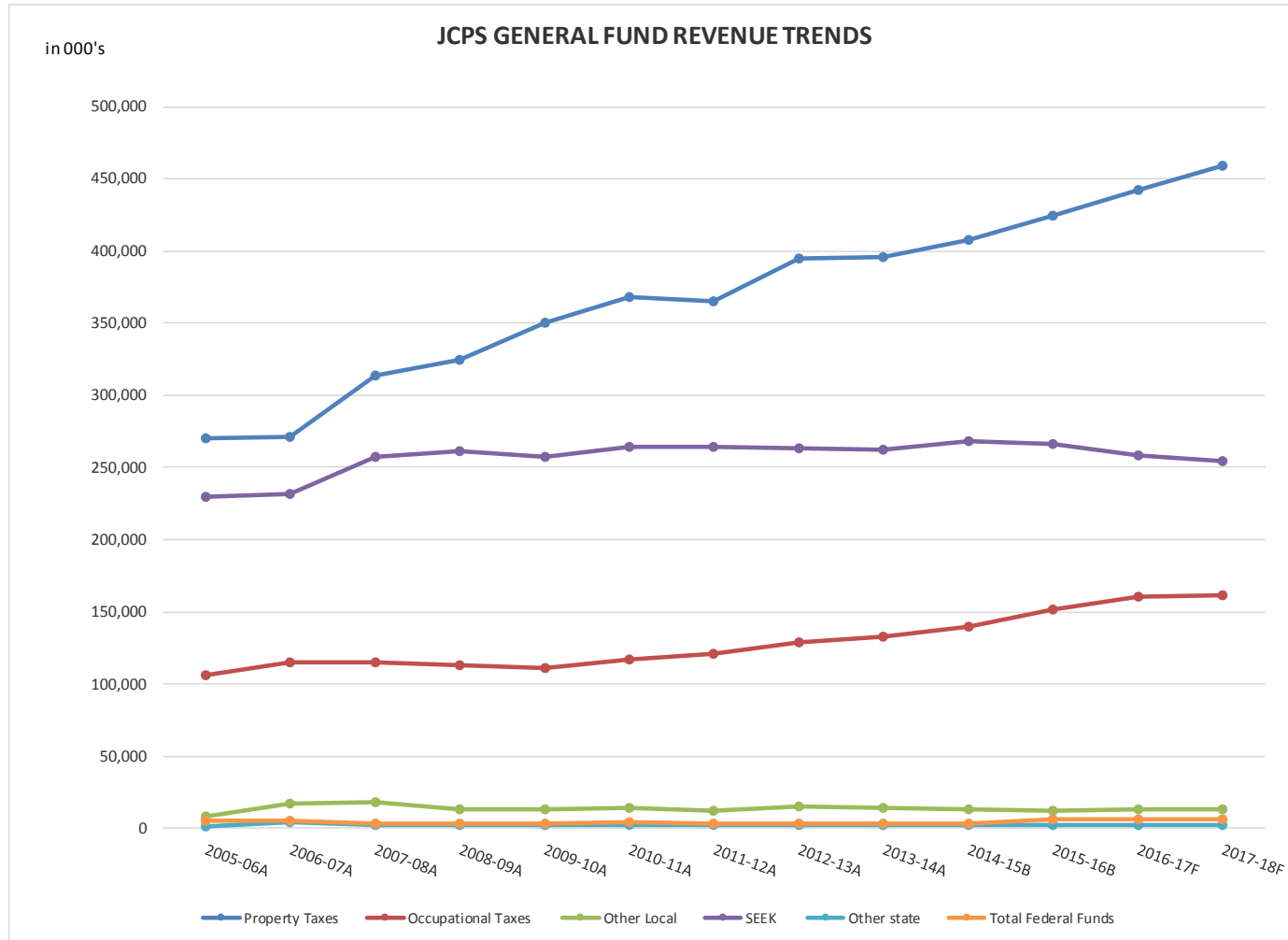


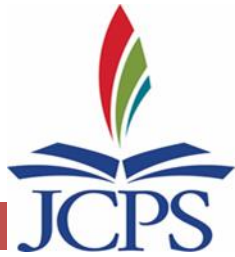
# AGENDA

- Revenue trend
- Expense trend
- Five year projection
- Where are we investing?
  - 1) Strategies in Vision 2020
  - 2) Positions and other expense categories
- Major Changes in the budget process.
- Program review and upcoming decisions.



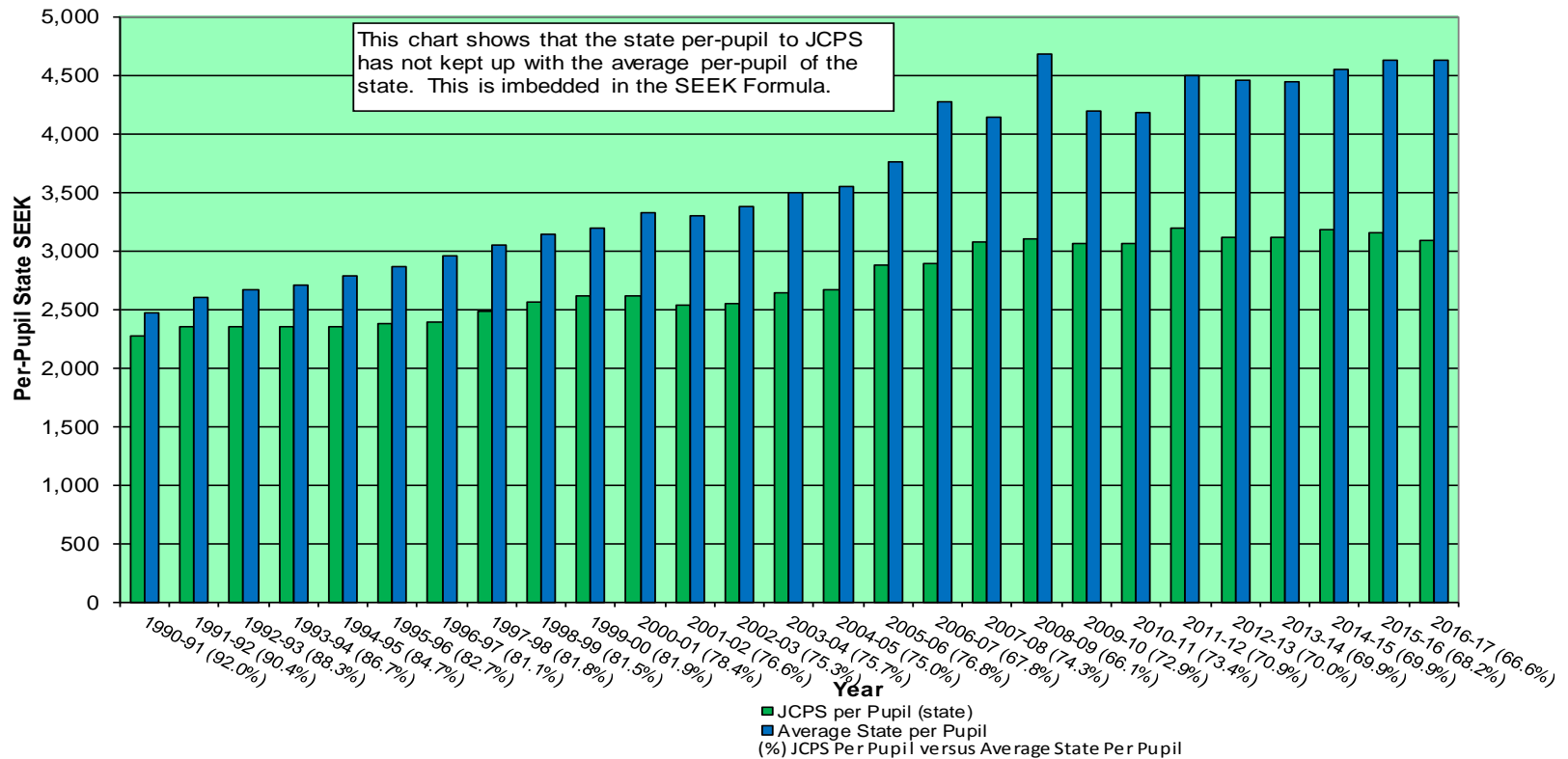
# REVENUE TRENDS

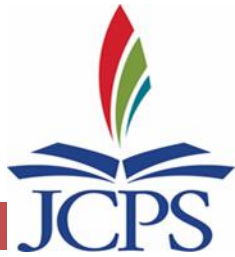




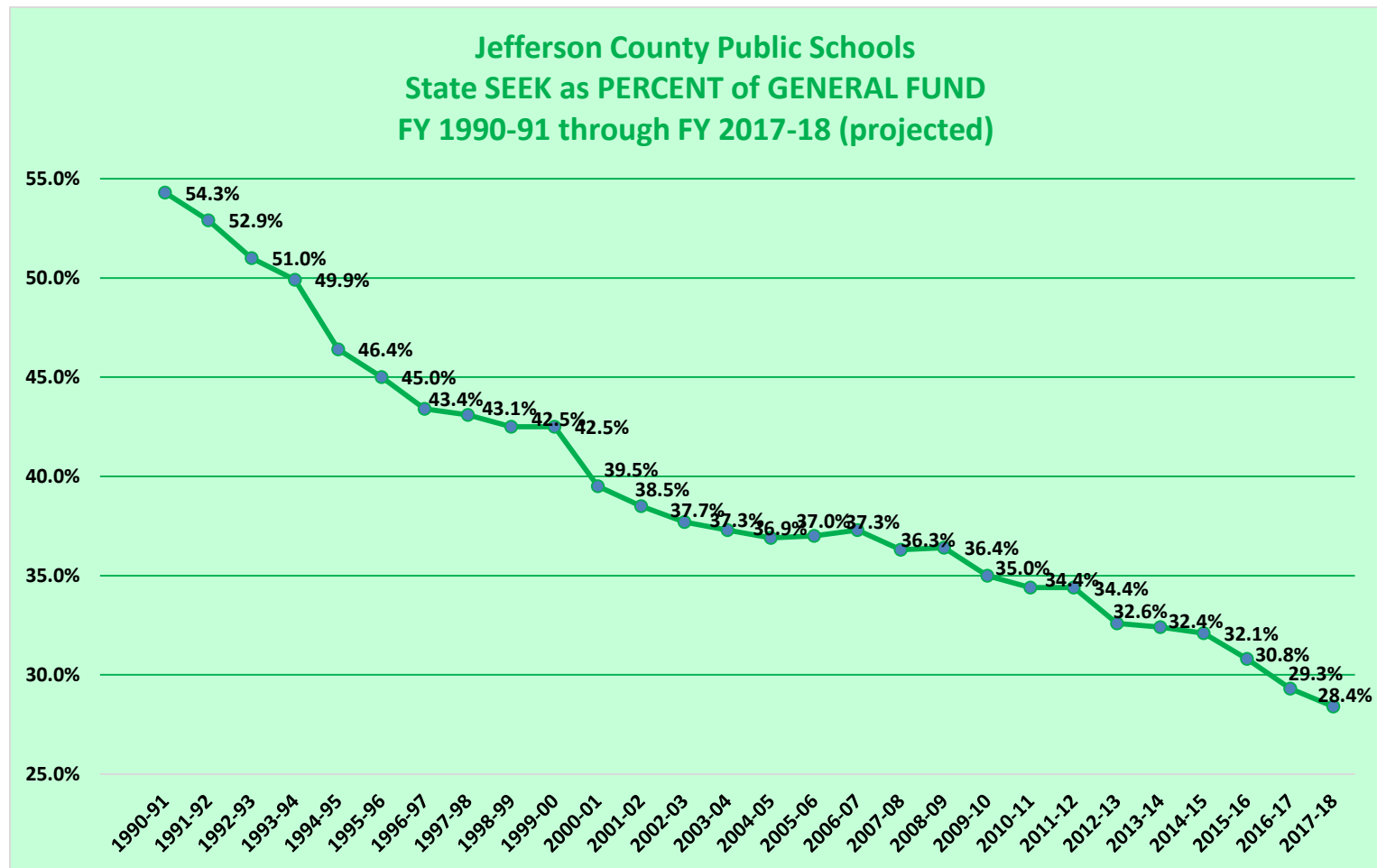
# JCPS versus State Average for state SEEK

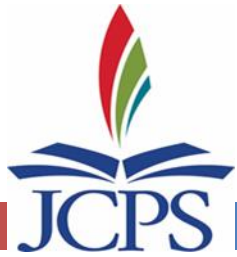
## Jefferson County Public Schools SEEK Data JCPS State Per Pupil versus State Average Per-Pupil



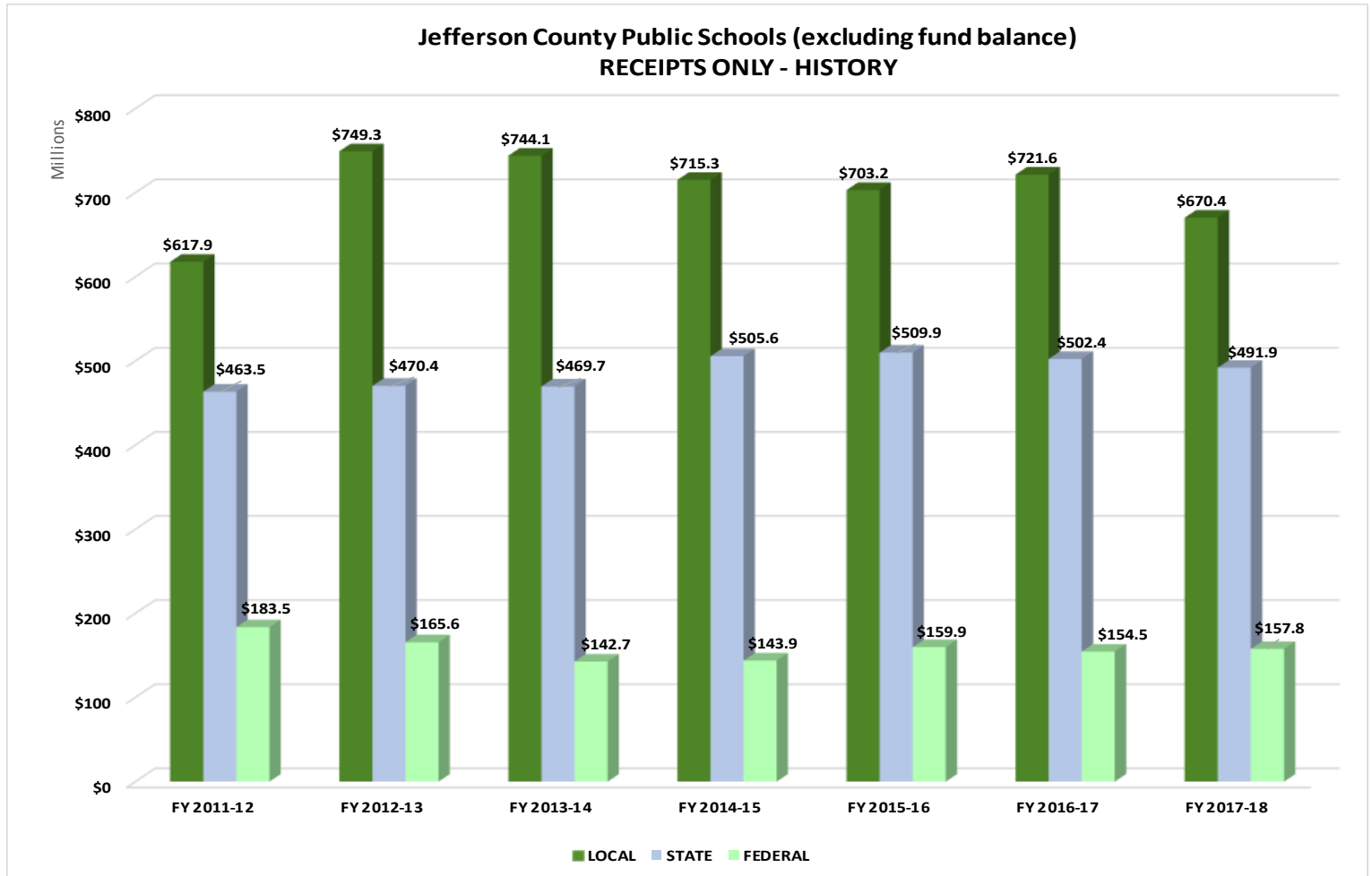


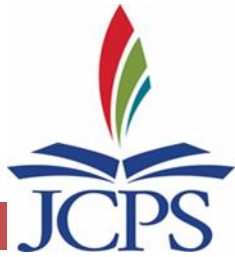
# State SEEK as Percent of General Fund





# TOTAL REVENUE





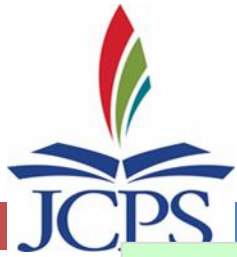
# General Fund Status – FY 2017-18 Tentative Budget

## 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	<u>-129,976,000.00</u>
Net Receipts in MUNIS	896,008,421.11
 Projected increase in Indirect Cost	 1,154,000.00
 Net Projected Receipts (and transfers)	 <u><u>897,162,421.11</u></u>

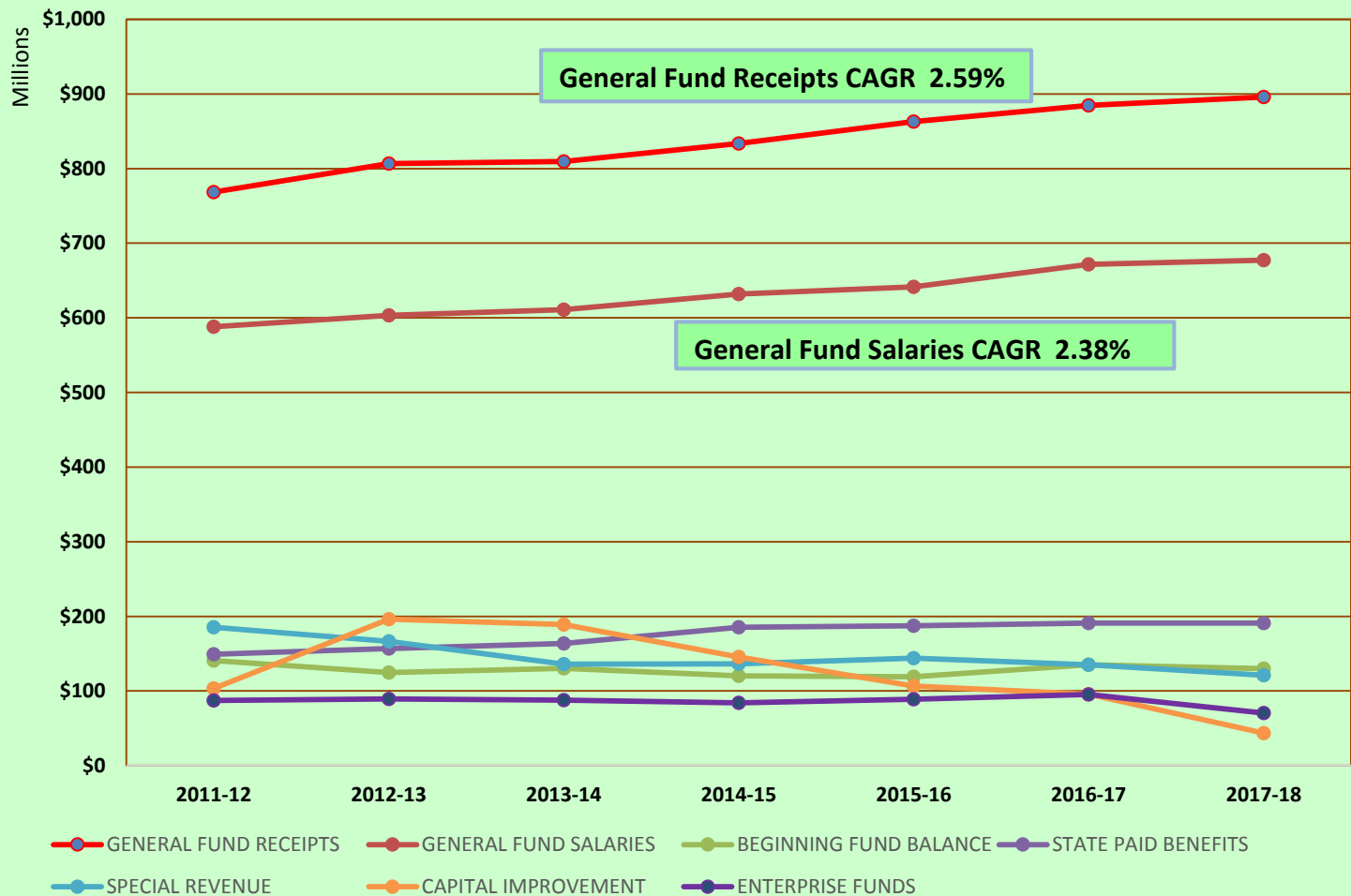
## EXPENSES

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	<u>-550,000.00</u>
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	 <u><u>898,993,762.41</u></u>
 Receipts over Expenses	 -1,831,341.30

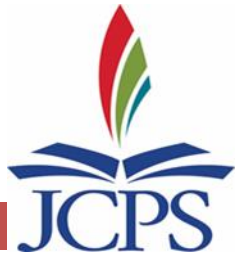


# EXPENSE versus RECEIPTS

## TOTAL DISTRICT REVENUE COMPARED TO PERSONNEL COSTS



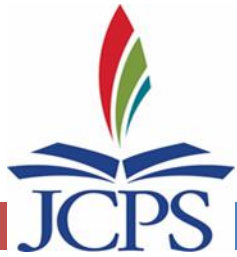




# HISTORY OF GENERAL FUND EXPENSES BY CATEGORY

## 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%
<b>SUBTOTAL</b>	<b>689,106,036</b>	<b>724,224,730</b>	<b>745,979,311</b>	<b>785,536,232</b>	<b>801,599,571</b>	<b>840,220,982</b>	<b>830,677,401</b>	<b>141,571,365</b>	<b>20.5%</b>
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									
<b>SUBTOTAL</b>	<b>223,946,625</b>	<b>217,666,871</b>	<b>230,468,209</b>	<b>230,799,404</b>	<b>232,230,320</b>	<b>244,278,848</b>	<b>261,880,029</b>	<b>37,933,404</b>	<b>16.9%</b>
<b>TOTAL</b>	<b>913,052,661</b>	<b>941,891,601</b>	<b>976,447,520</b>	<b>1,016,335,636</b>	<b>1,033,829,891</b>	<b>1,084,499,830</b>	<b>1,092,557,430</b>	<b>179,504,769</b>	<b>19.7%</b>
<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	
<b>TOTAL</b>	<b>933,499,937</b>	<b>957,446,581</b>	<b>983,403,281</b>	<b>1,019,884,277</b>	<b>1,039,237,332</b>	<b>1,086,224,023</b>	<b>1,094,463,117</b>	<b>160,963,180</b>	<b>17.2%</b>
<b>Total Per Financial Statement</b>	<b>933,499,937</b>	<b>957,446,581</b>	<b>983,403,281</b>	<b>1,019,884,277</b>	<b>1,039,237,332</b>	<b>n/a</b>	<b>n/a</b>		
<b>Total Per MUNIS</b>				<b>1,019,884,277</b>	<b>1,039,237,332</b>		<b>1,094,463,117</b>		
							(excludes contingency)		



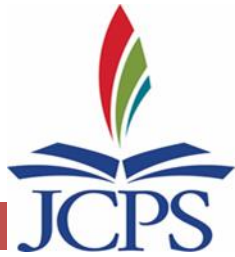
## General Fund Grant Rescues

Preschool	
General Fund	5,038,268
General Fund	4,500,000
Title I	<u>10,300,000</u>
	19,838,268
State Agency (supplements state KECSAC grant)	11,390,453
KERA -Locally Operated Voc Tech	4,293,688
FRYSC Grant	1,073,682
LEEP	527,697
Adult Ed	153,162
National Board Certification	263,455
<b>TOTAL</b>	<u><b>37,540,405</b></u>

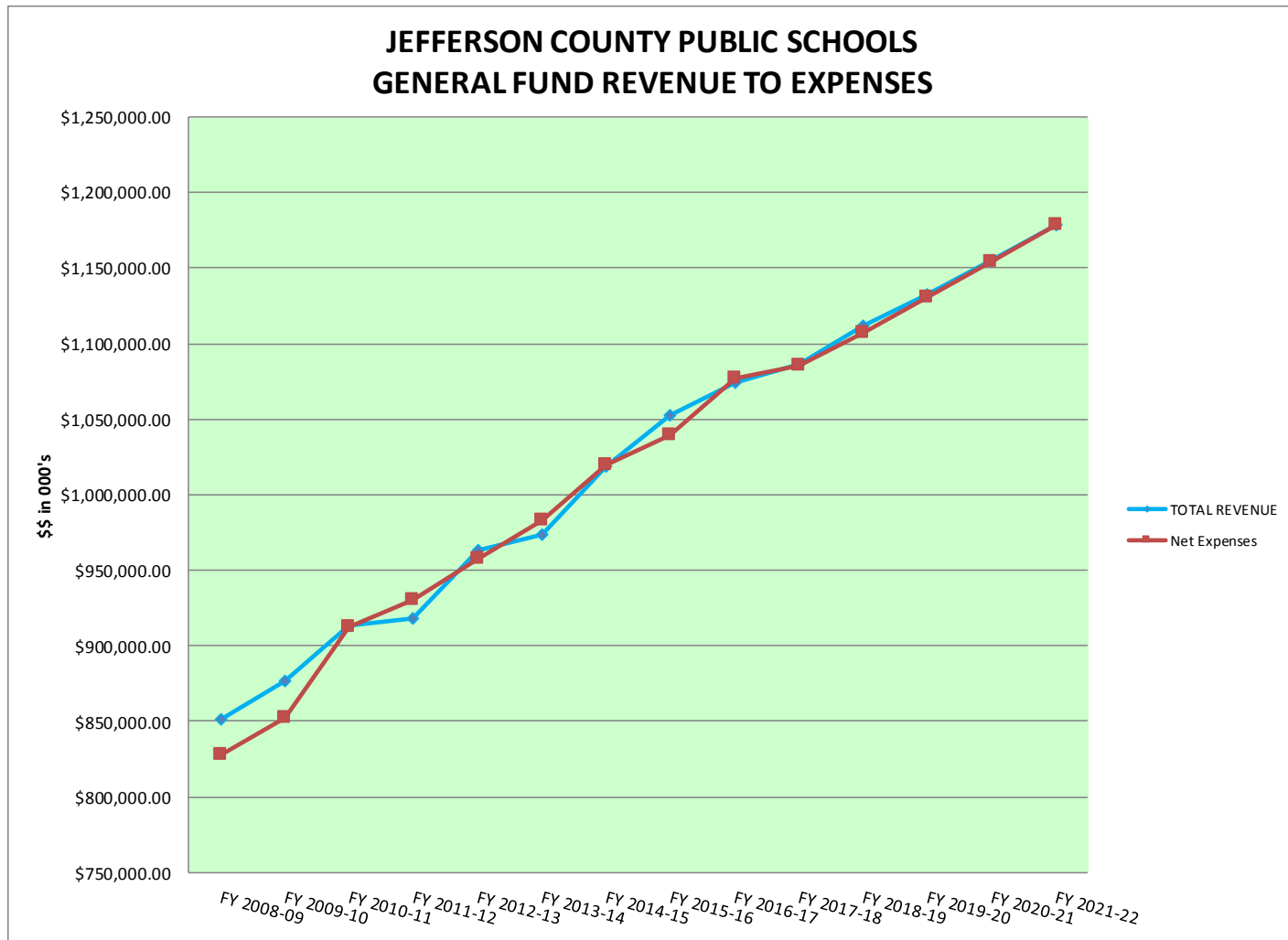


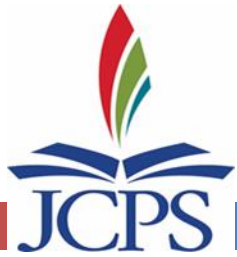
A = Actual    F=Forecast    B=Budget

in 000s	4% increase in		4% increase in		4% increase in		4% increase in		4% increase in		4% increase in		4% increase in	
	Property Rev	% Incr.	Property Rev	% Incr.	Property Rev	% Incr.	Property Rev	% Incr.	Property Rev	% Incr.	Property Rev	% Incr.	Property Rev	% Incr.
	2015-16A		2016-17B		2017-18B		2018-19F		2019-20F		2020-21F		2021-22F	
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%
<b>TOTAL REVENUE</b>	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%
<b>EXPENSES</b>	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	
<b>CHANGES in EXPENSES</b>														
Increased Cost of Personnel (proj.)							13,393		13,634		13,879		14,129	
Subtract One-time approvals from previous year							(4,200)							
Available for Board Priorities							12,000		10,000		10,000		10,000	
SUBTOTAL EXPENSE CHANGES					0		21,193		23,634		23,879		24,129	
<b>EXPENSES</b>	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	
Total General Fund Balance	*	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	

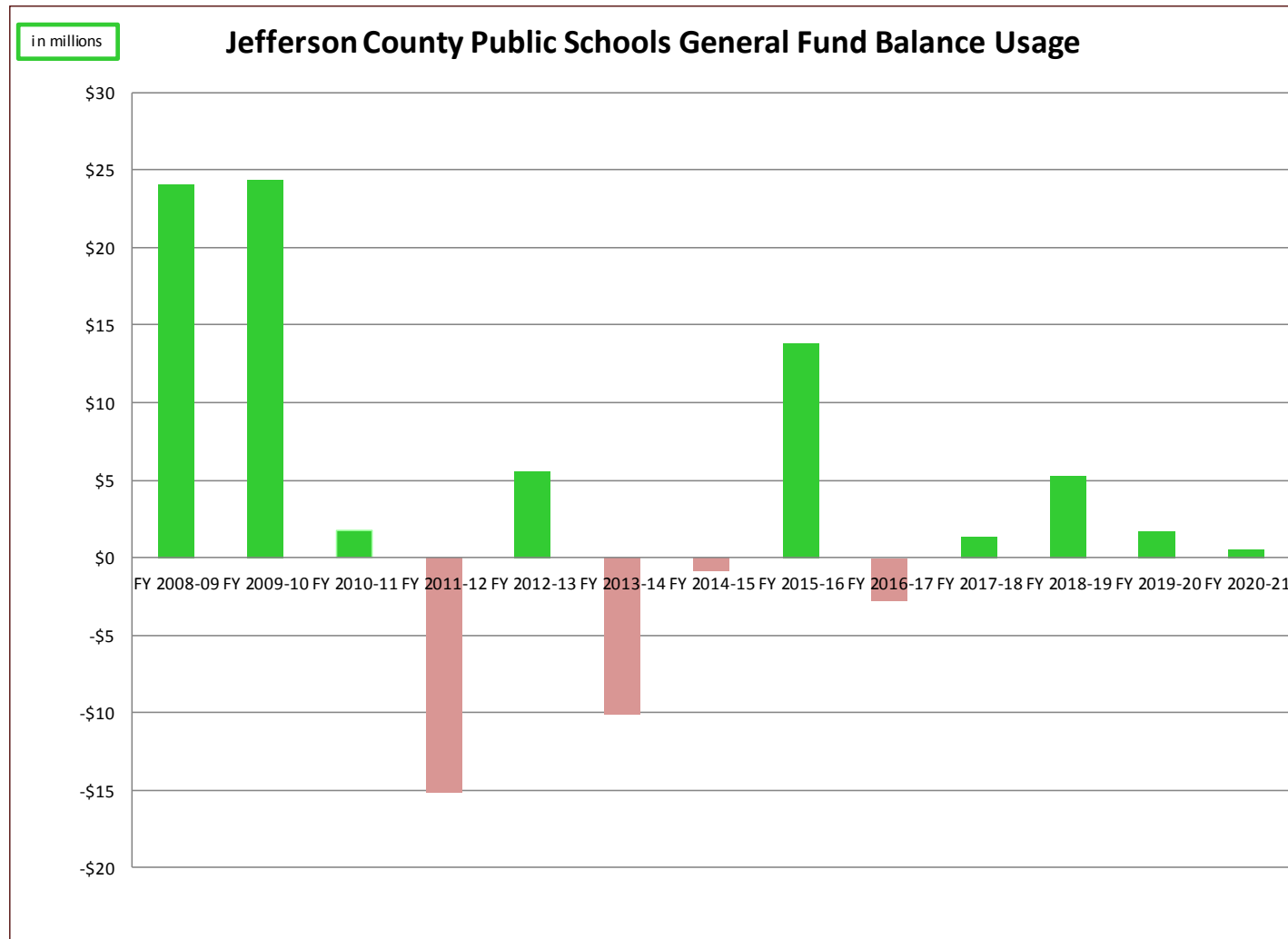


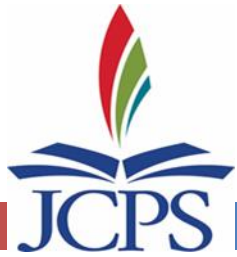
# 5-Year Projection: Revenue versus Expenses



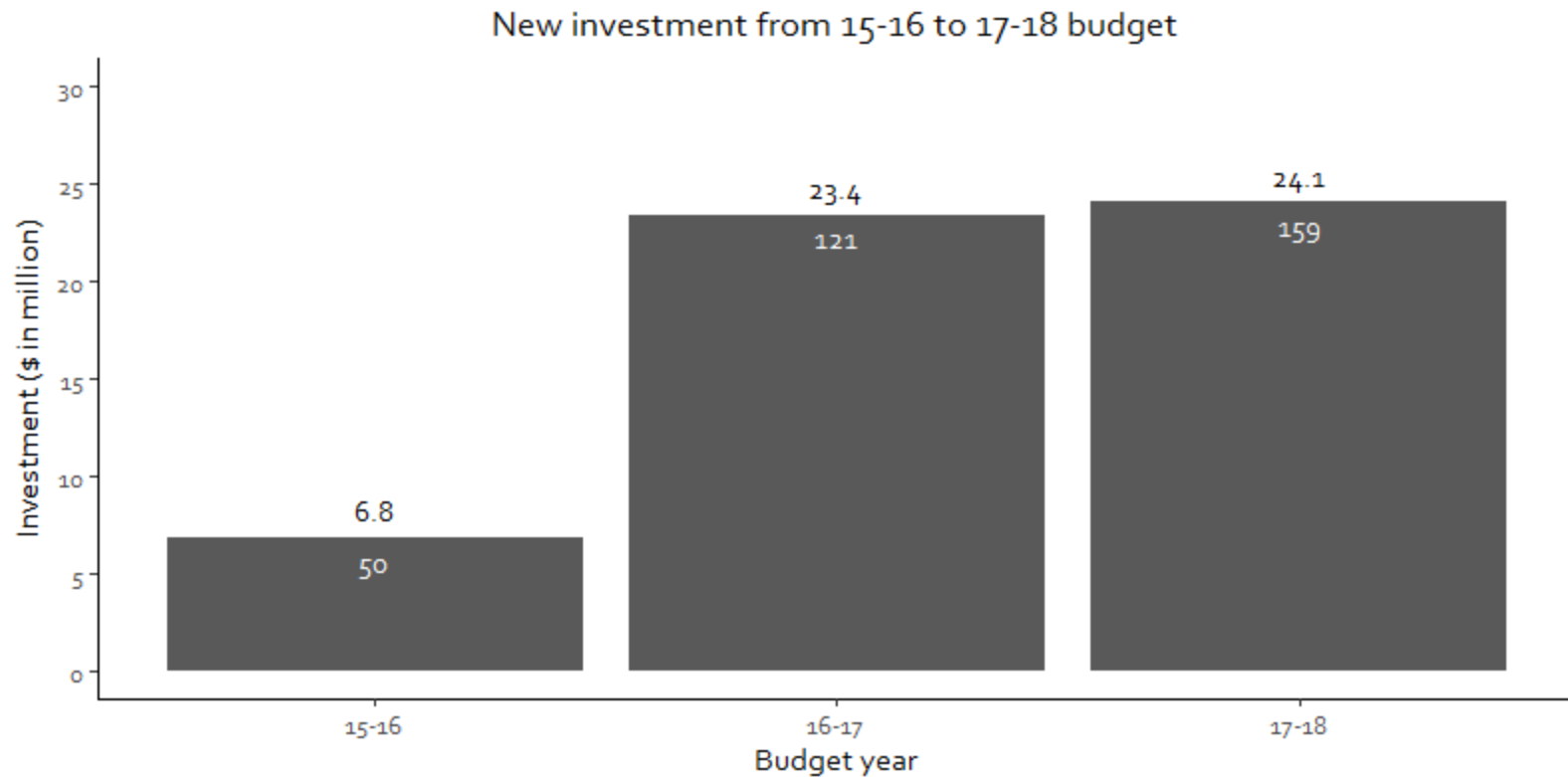


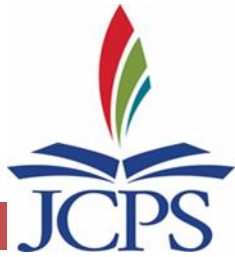
# 5-year Projection: Fund Balance Usage





## What is the amount of new investments?

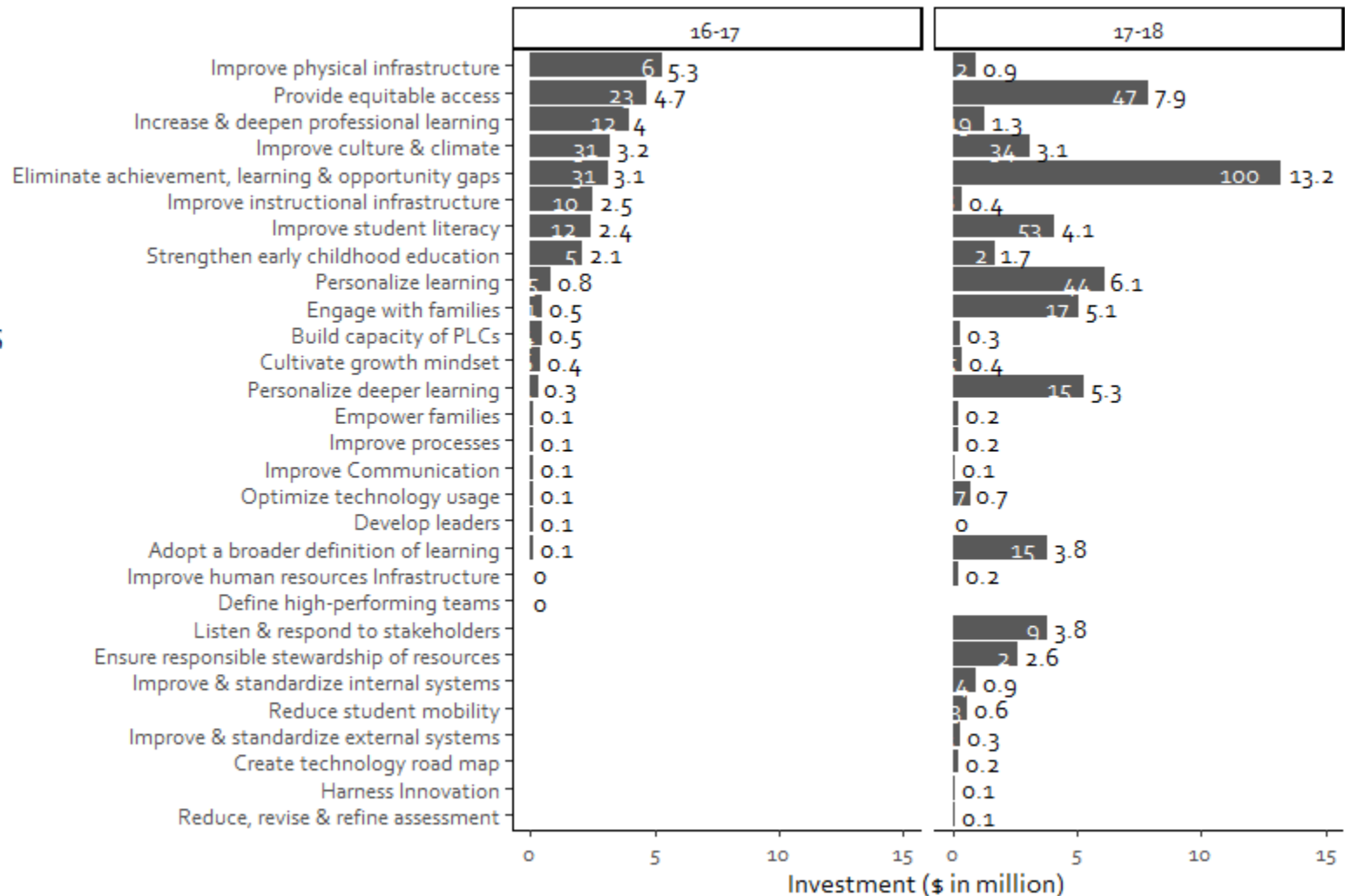


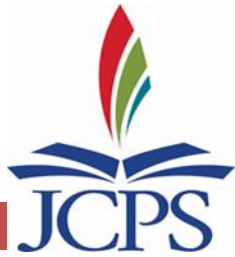


# What strategies in Vision 2020 are being invested in?

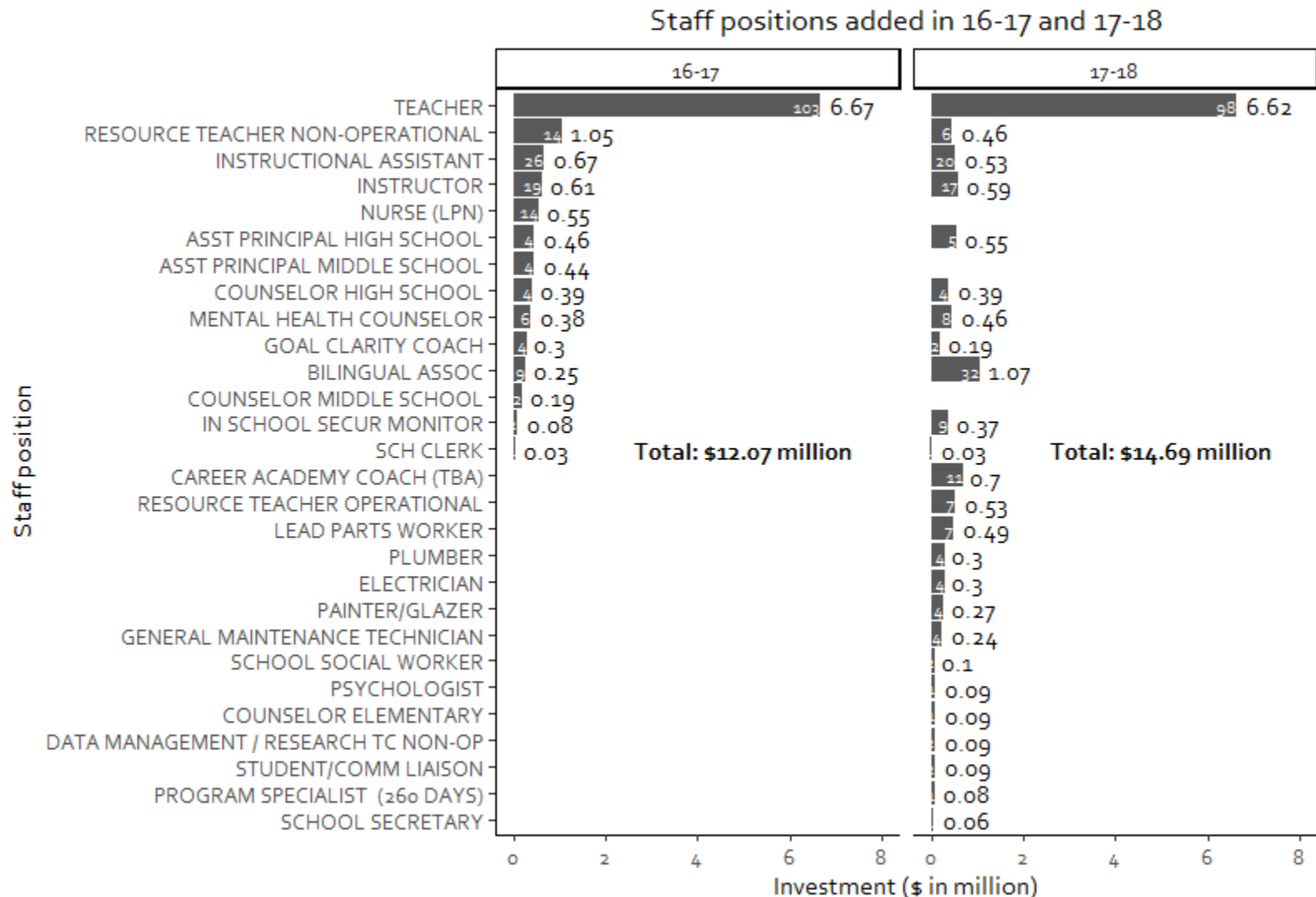
Vision 2020 strategy

New investment by strategy in 16-17 and 17-18

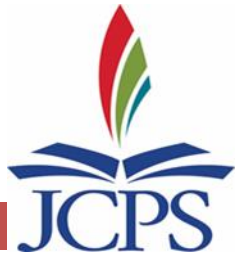




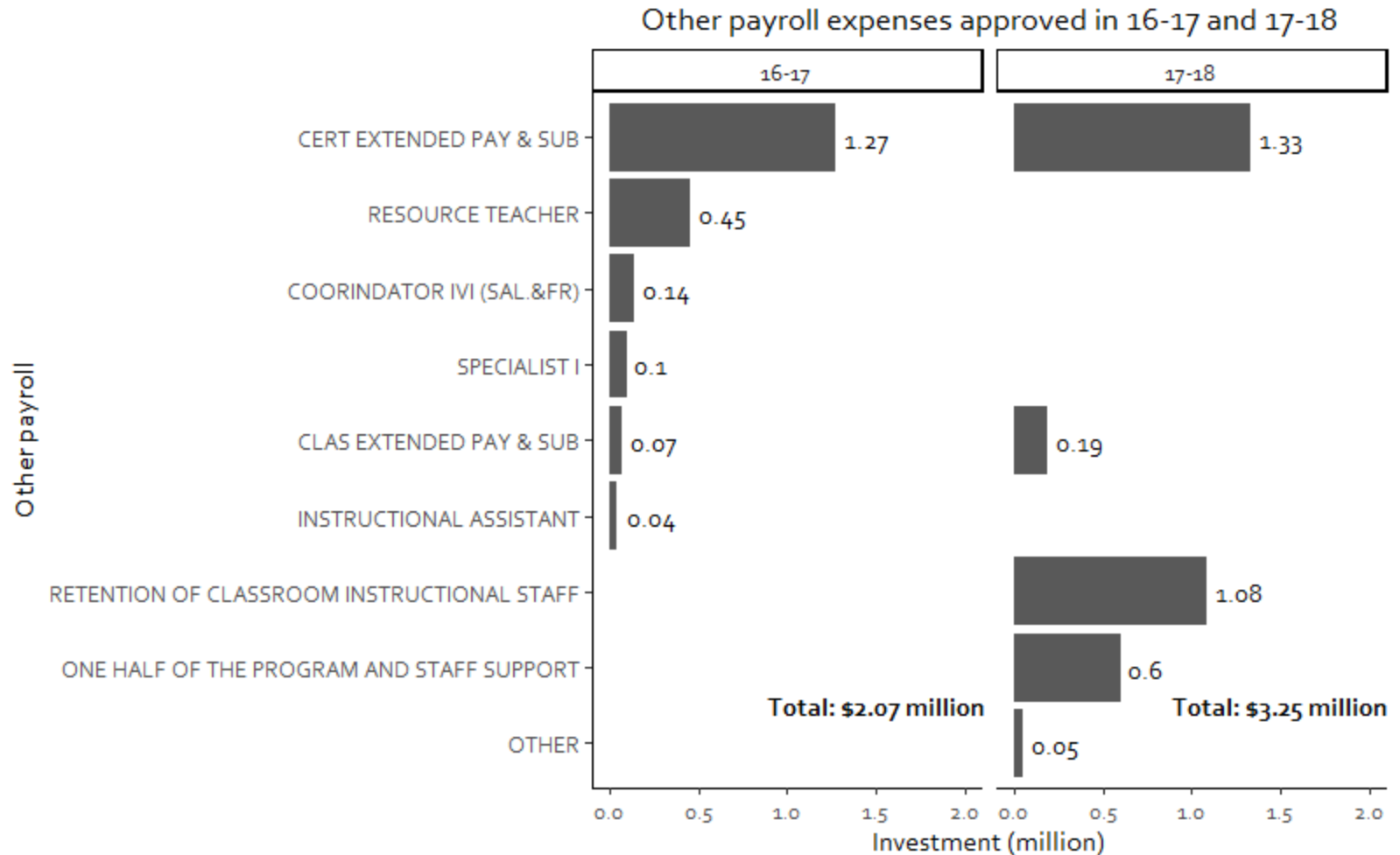
# What positions are being invested in?

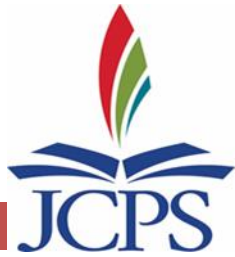




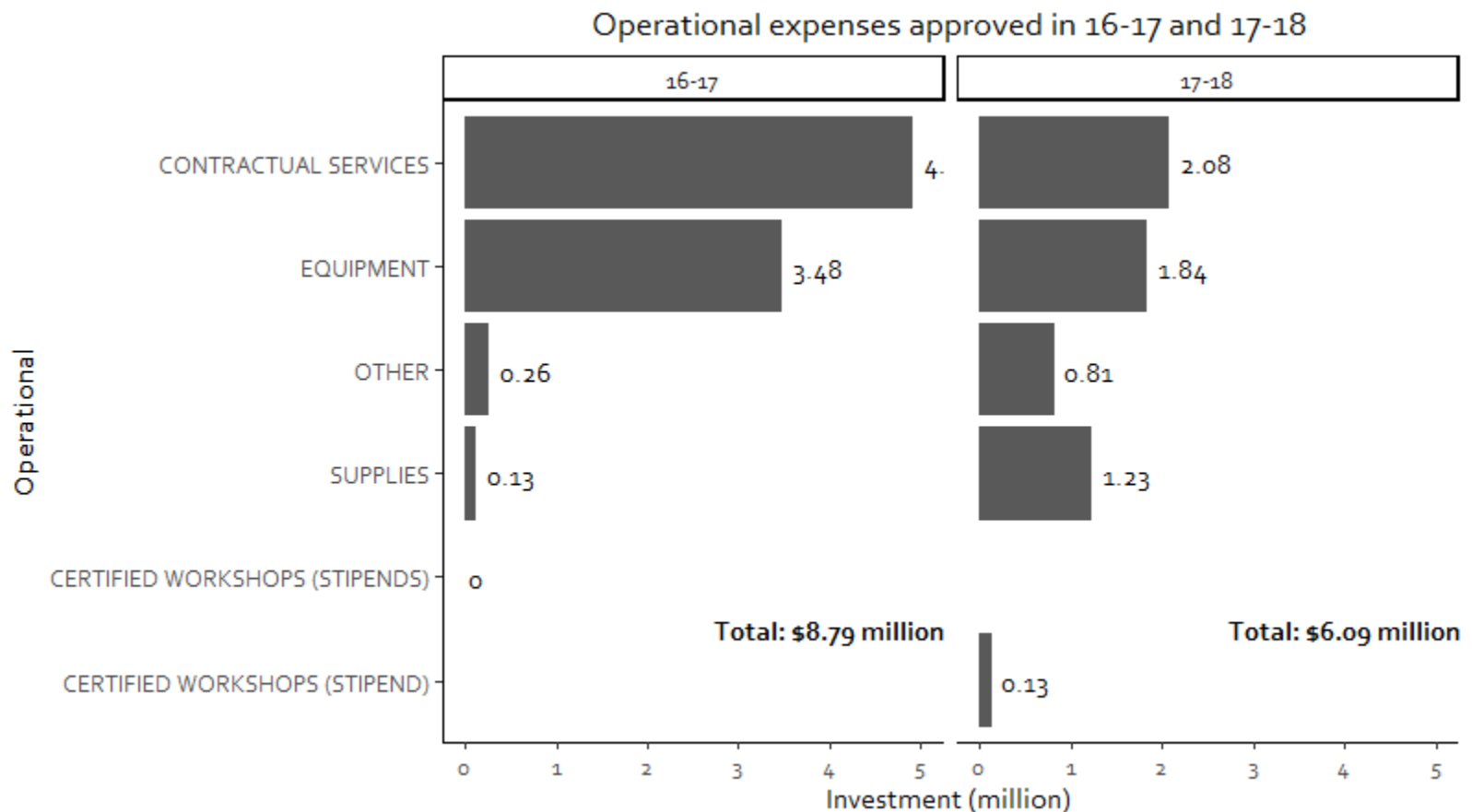


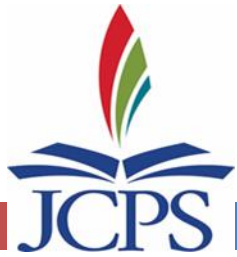
## What other payroll categories are being invested in?





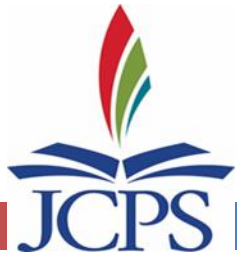
## What other operational costs are being invested in?





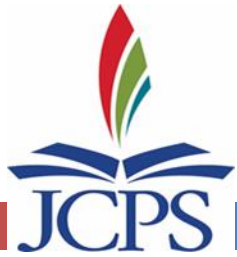
# Major Changes in FY 2016-17 and 2017-18

- Bellarmine Literacy Project as a competitive offering
- Reset three large programs totaling \$20.4 million
  - ▣ Goal Clarity Coaches, \$11.6 million,
  - ▣ Behavior Coaches, \$2.2 million
  - ▣ College and Career Teachers, \$6.6 million



# Major changes for FY 2018-19

- Work with principals, and assistant superintendents on a proposal for FY 2018-19 budget cycle, including possible changes in timeline.
- Work with principals, and assistant superintendents on a review of school allocations in order to examine adequacy, equality, and equity.
- Develop new training module for principals that supports a school budget that is focused on the highest priorities.



## Program review and upcoming decisions

104 Programs

Totaling \$33.0 million

Will be reviewed for 18-19 budget