

OUR VISION

All Jefferson County Public Schools students graduate prepared, empowered, and inspired to reach their full potential and contribute as thoughtful, responsible citizens of our diverse, shared world.

Jefferson County Public Schools FY 2020-21 Tentative Budget May 2020



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THE 2020-21 BUDGET – COHESIVE, SYSTEMIC, AND FOCUSED FOR UNPRECEDENTED TRANSFORMATION

The budget changes in FY 2020-21 correlate to a major focus on a more systemic approach to the work JCPS is doing. The District will continue to build on a budget that is more cohesive and consistent in nature, and more intentional regarding the identification of scientifically-based programs available to schools. The end result will be a greater level of congruence of systems that includes proven programs to support all students and support student achievement. The identification of strategies to be supported in the budget evolved from decisions by the administrative team as well as several budget work sessions with the Board. This extensive and intentional work resulted in the identification of strategies that will move JCPS to the next level of achievement.

Changes in budgeted priorities will primarily be centered on certified, non-instructional add-ons at the school level. JCPS is becoming more systemically than ever before about district support of initiatives. This approach will be reflected in the budgeting process as well. Add on programs that support additional personnel in schools will be systemic initiatives that are district or level-wide with specific expectations with that program. A prime example of an effective approach to this is the use of Academy Coaches with the Academy of Louisville initiative at the high school level. These coaches have very clear expectations for success and very clear job responsibilities across all 14 schools.

There are other examples of programs being provided at every school. JCPS is making a commitment for every school to have access to a mental health professional and Exceptional Child Education (ECE) implementation coach who will be responsible for Admission and Release Committee (ARC) meetings and effective oversight of ECE practices at each school. We will continue working with schools to ensure effective implementation of our most important add-on programs. Programs to be supported must be those identified as pivotal to getting JCPS to the next level and ensuring every student succeeds. District leaders must look at every dollar budgeted and ensure those investments, whether personnel or operational, are truly making a difference in outcomes for students.

BUDGET ASSUMPTIONS

There are some unknowns at the time of the Tentative Budget, which is the second budget of a fiscal year. These assumptions are made for the year budgeted as well as the five-year projections of revenue and expenses:

- Optimal Property Tax revenue for FY 2020-21 and beyond; this is the same assumption included in the FY 2020-21 Draft Budget
- For FY 2020-21, salaries reflect the cost of steps are included, but no cost-of-living adjustment (COLA) has yet been approved by the Board. A 1% COLA would be about a \$7.4 million cost to General Fund.
- Decrease in state SEEK revenue of \$10.0 million due to flat base SEEK of \$4,000 for FY 2020-21.
- A flattened trend in Occupational Taxes due to a slowing of the local economy due to the shutdown of multiple segments of the private sector.
- A decrease in interest revenue due to a reduction in fund balance and a decline in the interest rate environment.

THE DEVELOPMENT OF THE FY 2020-21 BUDGET

NOVEMBER 12, 2019 – The Board and superintendent engaged in the first work session to discuss new-year funding priorities. The Board provided feedback on new-year priorities.

DECEMBER 10, 2019 – The Superintendent reviewed the previous feedback on budget priorities from the Board, and provided information on other proposed priorities. Discussion included Backpack of Skills, the Teacher Residency Program, school safety, additional support of ECE, increased school staffing for ESL students, teacher retention, resources for AIS schools, and facility needs.

JANUARY 14, 2020 – The Board received and approved the FY 2020-21 School Enrollment Projections, and School Allocation Standards. The Board also reviewed the 2020-21 Draft Budget which was the starting point for major budget changes that would be recommended later. The following items were presented for inclusion in the Draft Budget:

- Salary adjustments for STEPS – about \$11.9 million (General Fund only)
- W.E.B. DuBois Academy 8th grade expansion - \$800,000 (total General Fund budget of \$4.2 million).
- The Females of Color STEAM Academy later named the Grace James Academy of Excellence - \$1.8 million. There is an additional estimated \$300,000 in one-time costs that will be budgeted in FY 2019-20 to cover start-up expenses. It is typical of start-up costs for a new school to be budgeted in the preceding year.
- A \$1 million set-aside for a new security force. Based on subsequent proposals, this set-aside is being increased to \$2.4 million for the FY 2020-21 Tentative Budget.
- An additional 15 ESL teachers to be added to schools - \$993,000.
- Athletic Facility Improvements - \$250,000 (recurrent).
- Teacher Retention and Classified Employee Pipeline - \$212,500
- Teacher Residency Program Start-up costs - \$200,000
- Student Technology Leadership Program - \$137,000
- Shelby Campus lease and security - \$118,221
- High needs schools increased support - \$377,000

FEBRUARY 26, 2020 – Superintendent Marty Pollio delivers his second State of the District address. He emphasized the need for community investment, change to student assignment, and new facilities. Dr. Pollio provided information on the District Facilities Transformation Initiative. This information included possible facility usage impacting many programs, renovation at the Academy @ Shawnee, and a plan for building three new elementary schools and one new middle school. The Board provided feedback.

CHANGES FROM THE DRAFT BUDGET TO THE TENTATIVE BUDGET

GENERAL FUND

- Decrease in revenue projections based on the financial downturn caused by Corona-19 pandemic: Total decrease in projected receipts is \$22.72 million from the Draft Budget. More The specific decreases are as follows:
 - Occupational Tax - \$15.25 million. This is a flat-line forecast from FY 2018-19 levels through the FY 2019-20 and FY 2020-21 biennium.
 - Interest revenue - \$2.60 million. This is due to decreased fund balances and a plummeting interest rate environment.
 - SEEK - \$4.87 million. This is due to the announced flat-lining of Base SEEK (\$4,000 per average daily attendance). The current projection in the tax assessment increase is 3.5% based on feedback from the PVA. Any tax assessment increase above 3.5% will result in an increased loss in state SEEK. IMPORTANT: It is noteworthy that SEEK funding levels have decreased by over \$31.6 million in 2 years, and that the currently projected revenue for FY 2020-21 is the lowest level of state support since FY 2004-05.
- Additional expense budget increases corresponding to Board priorities as follows:
 - Teacher Residency Program - \$1.8 million
 - Restoration of Annual Facilities Improvement fund by \$1.6 million (\$7.5 million total)
 - Increase set-aside for School Security Force - \$1.4 million (\$2.4 million total)
 - Rescue of the Compassionate School Program - \$1.2 million
 - Eight new ECE Classrooms - \$1.1 million
 - Increase in ECE Infrastructure from Board-approved organizational chart change 04-21-2020, \$1.0 million
 - Increase Backpack League Teacher Program - \$500,000 (\$1.7 million total investment for all components of Backpack League).
 - Additional support for high needs schools - \$329,000
 - Jefferson Regional Juvenile Detention Center - \$319,815. This was a zero-cost addition since resources were shifted from the JCPS support of the closed Louisville Metro Detention Center.
 - Increase KIZAN / PD Management System – Increase by \$89,000 (\$104,000 total)
 - Annual Mandatory IEP training for ECE Teachers - \$50,000
 - Increased support for Gifted and Talented Program - \$50,000 (\$272,000 total)
 - Recurrent support for Student Apprenticeships in Vehicle Maintenance - \$50,000

EXPECTED CHANGES FOR THE UPCOMING WORKING BUDGET IN SEPTEMBER 2021

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 are currently projected to flatten out due to the current national crisis caused by COVID-19. However, a new projection may need to be established in August after the

full impact of the national economic crisis is known. Many economic indices do not yet reflect the impact of the shutdown of major segments of the economy. According to the Bureau of Labor Statistics in the U.S. Department of Labor, 459,000 jobs were lost in the service sector during March 2020, and 701,000 jobs were lost overall. Louisville typically is late to enter a recession, but that may not be the case with the current economic slowdown.

- Carryover will be provided in August for school flex codes, textbook allocation from General Fund, and Annual Facilities Improvement Fund (AFIF). The accommodations of carryover do not impact our forecasts since we expect end-of-year surpluses in these same components at the end of FY 2020-21.
- 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 2020-21.
- There is \$5.4 million in the budget for school opening which covers the cost of additional staff needed to provide for the adjustment made to schools for the 5th student day. This allocation will be distributed to schools by the Working Budget presented in September.

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

- Total allowance for 2020-21 will be \$50 million. In combination with the 2018-19 and 2019-20 allowance, this brings the total budget for the three combined years to \$273.4 million. This amount includes the budget for the construction of four new schools, the renovation of the Academy at Shawnee, and more. Specific projects for the \$50 million will be identified and budgeted by the time the Working Budget is published.

ENTERPRISE FUND

- For FY 2020-21, there are two projects reflected in fund 53 intended to be entrepreneurial in nature. The operation of the Challenger Learning Center will continue to be outsourced to the Kentucky Science Center at a net annual cost to JCPS of approximately \$95,000. The second project is the program for aquatics at the Academy at Shawnee and Central High School. The aquatics enterprise was required due to the need to hire support staff as employees (lifeguards and swim instructors) since they were supporting students more than 20 hours per week, and this is a fee-based program (IRS rules).

NEXT STEPS IN THE BUDGET PROCESS

MAY 26, 2020 – Submission of the FY 2020-21 Tentative Budget for the Board's approval

AUGUST 18, 2020 – Board approves tax rate

SEPTEMBER 15, 2020 – Board work session on the Working Budget

SEPTEMBER 29, 2020 – Final presentation of Working Budget for the Board's approval

2020-21 PROGRAM INVESTMENTS

BACKPACK OF SUCCESS SKILLS

An initiative called Backpack of Success Skills is part of the Superintendent's plan for moving the district forward. The Backpack approach will ensure each student is transition-ready and provide a plan for supports if a student has not yet progressed to that point. The goal is for each student to develop a digital backpack that will track their progress in attaining key cognitive, social, and self-management skills they need to be successful in school, life, and work. Students will document and fill their virtual backpacks with examples of their work. They will also defend that work at the end of fifth grade, eighth grade, and twelfth grade. This defense is accomplished as students do presentations to demonstrate their mastery of the areas needed to ensure they are ready for the next evolution of their academic career. Students are provided the opportunity to equitable experiences in order to gain the required skills in the backpack. The new-year budget is \$300,000.



Measured Academic Progress Assessment (MAP)

MAP is an integral part of Backpack of Success Skills in monitoring and ensuring student improvement. JCPS implemented MAP in the fall of 2017 as a universal screener, district-wide assessment system, and an identifier of the Multi-tiered System of Supports (MTSS), to ensure the progress of learning for individual students in reading and math in grades K-8. MAP is an adaptive computer-based assessment that allows students and teachers to set and monitor learning goals and drill down to specific learning not yet mastered. MAP is administered in three different windows across the year to all kindergarten through 11th-grade students. In FY 2019-20 the cost of MAP included support to a cohort of 50 schools who benefit from job-embedded coaching throughout the year from NWEA. This will be the second year for that part of the work with NWEA/MAP. For FY 2020-21, there will be about 100 schools involved in this deep professional learning experience. The FY 2020-21 budget is about \$1.8 million.

Six Instructional Systems

The framework for transformational instruction was initiated in 2018. The systems are comprised of implementation of standards, effective use of data, instructional planning and practice for deeper learning, progress monitoring, academic and behavioral support, and instructional feedback and

professional development. Each process and practice described in this framework help to build each classroom and school toward improvement and achievement for every student.

Deeper Learning through Equity Symposium

Educators from JCPS and other school districts convene over a period of three days in June for the Deeper Learning Symposium, a powerful conference focused on equity and innovative ideas in education. The event features nationally prominent keynote speakers as well as a number of JCPS educators and students presenters. The symposium showcases the District's vision to create personalized, project-based learning experiences for every student as an essential path to equity. Sessions also focus on the Backpack of Success Skills focusing on transition readiness, equitable access, and improved outcomes for every student. The new-year budget is \$460,000.

Backpack League

This summer learning initiative provides extended learning opportunities in fun and engaging ways. For FY 2020-21, the budget is being increased by \$500,000. For FY 2020-21, JCPS has allocated \$1.7 million (\$200,000 is for transportation) for the purpose of committing staff and resources for personalized, student-centered learning camps for students in grades fourth through ninth. The camp will be rich in literacy and numeracy experiences providing students with opportunities to develop their skills and dispositions to be life-long learners.



CULTURE AND CLIMATE

In 2018, central office functions were reorganized to create an assistant superintendent for Culture and Climate who oversees the areas of Emotional Learning, Restorative Practices, Positive Behavior Interventions and Supports (PBIS), and Multi-tiered Systems of Support (MTSS). Culture and Climate includes engaging instruction and creates positive and nurturing relationships between students and adults.

Compassionate School Program

For FY 2020-21, the program is returning to General Fund after being supported by grant funding that is no longer available. The Compassionate Schools Project (CSP) is an innovative approach to meet the needs of 21st-century students at eighteen elementary schools. CSP integrates evidence-based approaches from four key areas of skills to develop students into successful compassionate citizens with emotional and physical well-being. Through CSP, schools will empower students with the skills to care for their own health and well-being while facilitating their social and emotional development as compassionate, responsible, 21st-century citizens. The new investment to General Fund for this program in FY 2020-21 is \$1.2 million.

Mental Health Practitioners

The addition of Mental Health Practitioners (MHPs) will assist schools with providing identified supports to Tier 2 and Tier 3 students, such as family engagement and support groups, interventions, crisis support, behavioral and mental health support, and screenings and assessments. The total cost in FY 2020-21 is \$6.3 million.

Restorative Practice

Restorative Practices (RP) is an approach to working with students that focuses on building relationships and community and managing conflict and tensions. The behavior support model is an alignment of RP and Positive Behavior Interventions and Supports (PBIS). From FY 2016-17 through FY 2018-19, JCPS had committed \$2.6 million for this training. The program currently operates with an annual budget of \$80,000.

Safe Crisis Management

This strategy focuses on uncompromising respect for the dignity of all persons and a recognition that best practice training contributes to safety, positive growth, and improved performance. There is a focus on de-escalation and safe emergency intervention strategies for responding to aggressive behavior in schools. There is an annual budget of \$125,000.

Social and Emotional Learning

The purpose of this program is to help schools build a sense of belonging for every individual (students, staff, and school community). The Social Emotional Learning Department will help foster a healthy and

positive school culture in which all students experience equally supportive learning environments and opportunities that help them learn and thrive.

The goal of the Social Emotional Learning Department is to train, coach, and support school staff to create a positive school culture and climate in every building that is most conducive for learning for every student.

The purpose/role of the department is to assist with the implementation of *Vision 2020* with a specific focus on Strategies 2.1.2 – Cultivate a Growth Mindset and 2.1.3 – Improve Culture and Climate. The department will:

- Implement evidence-based approaches to improving school culture and climate for staff and students districtwide.
- Systemically use data to maintain awareness, reflection, and target improvements.
- Offer intensive training on a real-world challenge

Total FY 2020-21 budget - \$555,000

Addressing Bullying and Suicide

Every school has a bullying and suicide prevention lead in the building to help students and families, and all middle and high school teachers and administrators receive annual training. JCPS has committed to a multi-faceted and determined approach to increased access to mental health professionals in schools, new technology for parents and students to report instances of bullying, more staff who review bullying complaints, and a summit on bullying and suicide prevention that includes additional mandatory training for administrators. These elements are all facets of the new efforts to address bullying and suicide prevention in JCPS. There is no additional cost to this item.

The district created an easy-to-use tip line where individuals can anonymously file a complaint or concern. This online reporting tool is located in the top right-hand corner of the JCPS homepage to help students and families document bullying incidents more easily. The new functionality makes it easy for anyone to report a bullying incident. The new technology streamlines the process for parents and students to report instances of bullying.

The district also offers a helpline referred to the assistant superintendent of a child's school if a parent does not feel his / her concerns about bullying are not being addressed at the school level. There are also important on-line resources available such as "Warning signs and prevention resources for bullying and suicide", and a JCPS tip-line. In addition, more staff have been designated to review bullying complaints. Total investment in infrastructure to support these efforts - \$172,000.

Focused Certified Instruction to Retain Students in School Instead of Suspension

In line with the major priority of keeping students in the classroom, JCPS has initiated an allocation of certified teachers to support students with behavior issues rather than suspend them out of school. The district has committed \$1.7 million in General Fund for this endeavor.

Academies of Louisville

The Academies of Louisville high school reform effort is designed to improve student outcomes for all students. Career Academies will address academic rigor, relevance of instruction, and build relationships between all students and adults. Academies of Louisville strategy is designed to serve dual objectives and a broad section of students by meeting the needs of the learner.

The Academies strategy organizes the school into inclusive and diverse small learning communities with a dedicated academy principal and counselor. It is the goal of the structure to provide two adults per 400 or fewer students over a three-year span. This adult to student ratio improves the ability to develop relationships, increases the opportunity for meaningful student support, and addresses issues by name and by need of students within a career academy.

The Academies of Louisville strategy strives to provide a college preparatory curriculum based on a career theme. A major benefit is students see relationships and connections between the core academic subjects and their application in the real world of work through career and technical education courses. Career Academies is a viable strategy to increase the earning of minority students, particularly males at risk of dropping out of high school, without any decrease in educational outcomes.

Academies of Louisville is increasing student engagement through a county-wide collaborative effort. This is an innovative, transformative, and collaborative public education initiative bringing together JCPS high schools, students, families, educators, businesses, and community partners in a collective focus to unite Louisville in transforming public education in our city to prepare high school students for their future success as productive members of the community. The Academies of Louisville strategy will draw upon the expertise, knowledge, and resources of business partners to increase opportunities for students to engage in work-based learning. Business and community partners will help inform curriculum, improve instruction, expose teachers to the latest industry trends, mentor students, and provide authentic learning experiences. A major benefit of “business partners” within this model is to sustain the academy model over time and maintain consistency in spite of principal or teacher turnover. Community involvement in Academies has gone from 13 private sector business partners to over 100. JCPS is excited and proud there is such a strong commitment from the community for the Academies of Louisville. The program provides an innovative community approach to workforce development to prepare students for the jobs of tomorrow.

There are over 17,600 students from 14 high schools participating in Academies of Louisville. Students gain relevant, real-world experience and training in jobs that are in demand not just in Louisville but across the country. When students graduate, they will have the skills and confidence needed to launch careers in their chosen field.

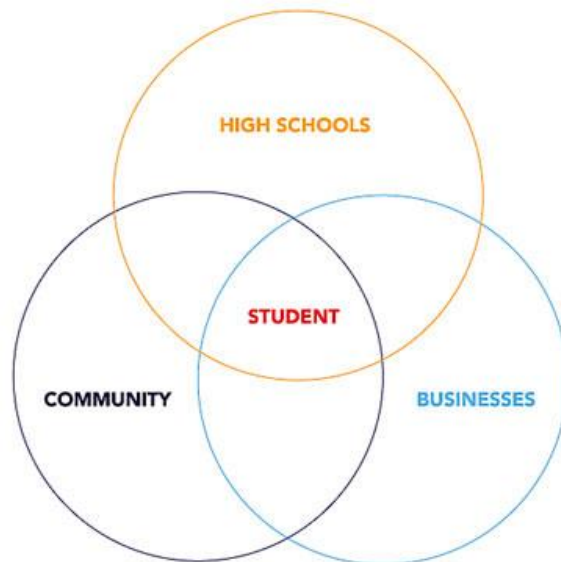
This initiative is a major impetus in getting kids ready for college and career, and getting them on worthwhile and career-relevant pathways. The Career Academies also provides the structure to help students develop “success skills” beyond the academic achievements that are important for success in a career and life. Experiential learning experiences in the workplace and with employers will allow students to see beyond the classroom and build a backpack full of success skill-building experiences.

The career academy model is a well-researched reform approach showing a positive impact on outcomes including attendance, earned credits, graduation rates, and the labor market outcomes.

Many components of the career academies are endorsed by the federal Carl D. Perkins Career and Technical Act (Perkins Act).

The Academies of Louisville prepare, inspire, and empower students by offering meaningful and relevant learning experiences that directly relate to our world today. The Academies of Louisville launched in the fall of 2017 with a mission to evolve public high school education by equipping students with the skills and 21st-century know-how needed to thrive in an ever-changing global economy. It is all about student belonging, engagement, and workforce development. By connecting high schools to business and community partners, the Academy model aligns education and workforce development needs to better prepare students for postsecondary and career success. Academy students will graduate not only with a diploma but also with college credits, industry certifications, real work experience, and a backpack full of success skills. Beyond graduating ready to compete in an ever-changing 21st-century economy, Academy students develop the essential skills they need to succeed throughout college, careers, and life. The end result is we will increase the number of students that graduate from JCPS legitimately prepared for the future.

The collaborative model of the Academies of Louisville concept:



Beyond graduating college-, career-, and transition-ready, students will have a head start on life in the real world. Believing deeply in educational equity for all, this initiative prepares, inspires, and empowers all Academy students to reach their highest potential. No tuition or application is required.

After four years in an Academy, students will graduate with:

- Direct career and industry exposure
- Industry and college field trips
- Job shadowing experience
- Junior- and senior-year internships through SummerWorks
- The ability to earn college credits and industry credentials
- The ability to earn work experience through co-ops or apprenticeships
- Networking opportunities with local industry professionals

- Success skills and a postsecondary transition plan

To help ensure consistency and quality of the Academies of Louisville model, JCPS is joining the National Career Academy Coalition (NCAC) and will be working to meet the “Career Academy National Standards of Practice”. Our District will be embarking on a rigorous review process that identifies “model academies” to ensure fidelity and a commitment to the quality standards.

The total FY 2020-21 budget allocated to schools is \$5.7 million.

Other Voc-tech Pathways

In addition to Academies of Louisville, there are other pathways supporting career preparedness. These are learning corridors that may have a longer history of success at some high schools. The new-year budget is \$4.7 million. This program is also supported by the state grant ‘Locally Operated Voc Tech’ in the amount of \$3.0 million per year.



RACIAL EQUITY - CLOSING THE ACHIEVEMENT GAP

The Board of Education established an Equity Policy and an Equity Plan to eliminate the achievement gap, the opportunity gap, and all disproportionality throughout the District. As a diverse urban school district whose student population has a majority of students of color, the district must take a systemic approach to ensure equitable learning opportunities, experiences, and outcomes.

The Equity Policy creates a framework for planning, action, and accountability in diversity in curriculum, instruction, and assessment, school culture and climate, programmatic access, staffing, and classroom diversity, and central office commitment to racial educational equity. The policy requires the system-wide development of a Racial Educational Equity Plan (REAP) within schools, divisions, and departments of the district, and it establishes accountability mechanisms to ensure strong implementation.

The Louisville Teacher Residency Program

FY 2020-21 is the first year of full implementation of this innovative program. The Louisville Teacher Residency (TR) program will prepare diverse, mission-driven teacher candidates, committed to teaching in high need schools using an innovative approach characterized by an intense, full-year apprenticeship with a high-quality mentor teacher. The program is based in CIS schools with training provided by the University of Louisville and managed by JCPS. During the program, residents take Master's level coursework, earn a Masters of Teaching, and become eligible for an educator license. Upon completion of the program, graduates of the LTR become part of a powerful pipeline of specially trained teachers prepared to dramatically improve chronically underperforming schools.

Funds will be utilized to train the director, resident coaches, resident salaries, and mentor teacher stipends. The attachments will outline the teacher residency program proposal and the action plan to reach the goal of developing and implementing a rigorous urban educator teacher residency program that prepares highly qualified teachers with mastery and command in the following domains - Instructional Capacity, Culturally Responsiveness Capacity, and Culture and Climate. The new annual investment will be \$1.9 million.

Cultural Competence Professional Development

With increasing diversity among students, educators must have the knowledge to value and address the diversity of students. This professional development will help students and teachers connect in a way that will create a culture and climate conducive for all students. There must be an understanding of what makes each student unique, interesting, and important, and teachers must be empowered to be effective with students from cultures other than their own. Only by embracing other cultures and understanding them can educators reach students on their own level. The budget for the new-year is \$210,000.

Girls Street Academy

This program is designed to assist girls with behavior and academic performance through mentoring, modeling, and access to programs. Strategies used are culturally responsive and compassionate.

Through diverse styles of teaching and engaging activities, students will become more introspective and self-regulating. The mentors of the program will support the girls through studying practices and behavior management. Total new-year budget is \$315,000.

Boys Street Academy

This is an educational enhancement program that provides academic enrichment, increased social and behavioral skills, and cultural enrichment for targeted male students. Street Academy instruction emphasizes a direct reading curriculum model with literacy enhancements. Students also participate in martial arts and chess to increase discipline and self-resiliency skills. There is a parental involvement requirement with this program that consists of scheduled parent workshops throughout the school year. The total new-year budget is \$110,000.

W.E.B. DuBois Academy

The W.E.B. DuBois Academy began during the 2018-19 school year with 150 sixth-grade students. IN FY 2019-20, the program was expanded to the seventh grade. For FY 2020-21, the program will now become a sixth through eighth-grade academy serving 450 students with increased investment of approximately \$800,000 (total General Fund budget of \$4.2 million). For FY 2021-22, the school will expand to serve 9th graders. Ultimately, the school will serve 6th through 12th grade.

The Academy is open to all male students and offers an Afrocentric curriculum and an innovative learning environment. The program emphasizes academic skills and leadership attributes such as perseverance, resilience, initiative, discipline, and empathy. The pedagogical practices of the DuBois Academy draw from evidence-based research and culturally responsive teaching to actively engage scholars as they grow as learners and self-aware young men.



Grace James Academy of Excellence

The inaugural year for this student-focused program is FY 2020-21. The purpose of this all-female school is to improve the outcomes for females of color while increasing their interest in science, technology,

engineering, art, and math. This academy will be an innovative 6th through 8th-grade school/program that focuses on gender and afro-centric curriculum. In the first year, the program will serve approximately 150 sixth-graders and will expand to 7th and 8th grade students in the subsequent two years. The program will ensure access to high-quality programs, nurture a strong sense of belonging, emphasize innovation, and provide great student outcomes. The FY 2020-21 budget is \$1.8 million.

Community Centers

The California Community Center was opened as a satellite office in January 2018 to strengthen support for students and families. This site will improve access for families with transportation challenges in a variety of ways, such as tutoring, special education evaluations, student placement, and community education.

An additional satellite center opened in January 2019 at the Academy @ Shawnee. The community centers reflect the commitment of JCPS to breaking down barriers, building new ways to engage families, and increasing access to services and resources in neighborhoods. This is a new dimension of outreach to the communities and a new approach to providing access and opportunities for all.

JCPS also supports the Americana Community Center to increase access to quality extended learning opportunities for immigrants, refugees, and other students at-risk. JCPS provides teachers to work with students after school and to measure each student's progress.

The centers also team together with The Beech, Project One, Northwest Place, and Skills U. By putting these organizations under one roof with JCPS, exciting opportunities are created to help students and families thrive. The Beech offers after-school tutoring to students and works with parents on skills to support their child's learning and development. Project One, a community-based, non-profit educational organization serving disadvantaged youth and adults, offers resources and assistance to students regarding employment opportunities. Northwest Neighborhood Place, which works with communities to provide a number of critical services to families, offers assistance with homeless education and foster care services. Skills U and JCPS will work together to offer classes for adults working toward their General Educational Development (GED) diploma. Total General Fund budget is \$255,000, including the cost of an administrative position.

"Literacy &" Program

This program provides an enriching opportunity for students to improve in literacy while making connections with literacy through play, movement, and application. This initiative embodies deeper learning and serves as both remediation and acceleration – depending on the student. It is also a response to parents who are seeking after school programs for students. The "Literacy &" programs connect standards-based literacy instruction to character-building opportunities using grade-level appropriate books with themes connected to each program. Program themes include confidence, competition, activism, compassion, and diversity. In all these programs, students make text, self, and world connections while increasing student engagement.

In the summer of 2019, camp offerings more than doubled with such themes as production, drama, karate, chess, robotics, and more. With 21 camps to choose from, JCPS parents were able to enroll

students in "Literacy &" camps located in nine schools, the JCPS Satellite Office @ Shawnee, and Burnett Avenue Baptist Church. Total budget for FY 2020-21 is \$70,000.

Summer Food Program

JCPS offers free breakfast and lunch to children and teens during the district's summer food service program.

The federally-funded program provides free meals to any child 18 years of age or younger at more than 160 schools, churches, and community centers across Jefferson County. Additionally, two JCPS Bus Stop Cafes visit nearly three dozen sites daily, including neighborhoods, parks, and community centers. The Bus Stop Cafes are retired school buses that have been converted into mobile dining cafeterias.

Each summer, the JCPS Nutrition Services team serves approximately 300,000 meals to children and teens during the program. The program is open to any child, regardless of whether he or she attends JCPS.

This program is fully subsidized by a federal grant.

Evolve 502

This investment will provide 273 individual licenses for Unite Us, a HIPAA-compliant technology platform being implemented in Louisville through the United Community Initiative. Through this shared platform, JCPS school-based personnel (e.g. FRYSC Coordinators, Mental Health Practitioners, etc.) will be able to refer students and families for services in a wide network of social and health service providers. The near-term goal is to increase student access to wrap-around supports with significantly reduced referral times, and the ability to track outcomes. In this manner, students in need can be quickly and efficiently connected to services that affect students' ability to learn and thrive. The budget for FY 2020-21 is \$200,000.

Other JCPS Activities Raising Awareness of Equity Issues

There have been community forums with a focus on the racial equity policy, book studies, speaker series, and much more.

Competency, Awareness, and Responsiveness to Diverse Students

The Competency, Awareness, and Responsiveness to Diverse Students (C.A.R.D.S.) program provides financial support for teachers to obtain a Master's degree and a certificate in diversity literacy. The program will strengthen the cultural competency and pedagogy of JCPS teachers so they can lead their peers in serving all student needs. The program is designed to make teachers aware of their biases, cultural collisions, educational equity, and effective pedagogical practices that are inclusive and research-proven. The program also provides an incentive for teachers and addresses professional migration by increasing the number of qualified and experienced teachers into some of the district's most challenging schools. The total new-year budget is \$200,000.

Equity Institute

These interactive professional development events are designed to provide opportunities for teachers and staff who want to improve equity in the school. The purpose is to fortify the Racial Equity Policy and address issues of institutional racism and school-level practices that impact racial outcomes. The FY 2019-20 budget is \$220,000.

Gifted and Talented Program

The district has taken on an ambitious agenda for expanding Gifted and Talented education as an immediate response to coming into compliance with KAR 704.3:285. The full implementation of this regulation would ensure students are identified and receiving services in all 5 gifted areas (creativity, leadership, visual/performing arts, specific academic aptitude, and general intellectual ability). Additionally, the Racial Equity Policy directs JCPS to aggressively increase the number of students of color identified for Gifted and Talented education. This district's investment will be used to fund the following types of strategic initiatives:

- 1) contractual support for expanding the general education curriculum to include GT modifications/differentiation for classroom implementation;
- 2) contractual support for services in creativity, leadership, and visual/performing arts for support for schools; and
- 3) funding to support GT endorsements for teachers. This is needed in order to keep up with the pace of the number of students identified for services.

The increase to this program in FY 2020-21 is \$50,000 for a total investment of \$272,531.

SYSTEMWIDE APPROACH OF ENGAGING ALL STUDENTS

JCPS is committed to transforming teaching and learning through the District's Strategic Plan, *Vision 2020*. Deeper learning is a goal that embodies the expectation that each student will progress toward mastery of academic standards and the development of skills necessary for success in college, career, community, and life. We must engage and empower students at their own level and in their style of learning through meaningful relationships, experiences, and environments. Deeper learning is grounded in helping students develop the social, emotional, and intellectual knowledge and skills to thrive in school and beyond through caring, constructive learning relationships, real-world learning experiences, and supportive equity-focused learning environments.

Academic Instructional Coach

This program ensures a systemic approach to a true focus on the Three Pillars and 6 Systems to ensure a robust and successful learning climate and success of each child. The Academic Instructional Coach provides instructional support and leadership in schools. In an effort to ensure fidelity of implementation, these systems are tracked and monitored and the support from the Academic Instructional Coach will certainly align to the overall implementation of these systems. Program fidelity and consistency are of pivotal importance. The total investment in FY 2020-21 is \$12.0 million.

Support for Accelerated Improvement Schools

JCPS has identified Accelerated Improvement Schools (AIS) and schools that have the potential to become AIS under the Kentucky Accountability System. Each of these schools receives differentiated support from district staff and assistant superintendents. These schools are given special emphasis, support, and attention when the district makes decisions and assigns resources to foster success. The following are programs established for the schools for FY 20-21:

- Stipend for certified non-administrative staff - \$2.6 million
- Certified professional development - \$2.6 million
- School-directed allocations for all schools - \$3.2 million

Exceptional Child Education Implementation Coaches

Exceptional Child Education (ECE) Implementation Coaches are positions that will support the schools with compliant implementation of federal guidelines under the Individuals with Disabilities Education Act (IDEA). The total investment of the program in FY 2020-21 is \$10.3 million.

Increased Exceptional Child Educational Classrooms.

In FY 2020-21, the District will open eight additional ECE classrooms for a total new cost of \$1.1 million. The locations of these new classrooms will be determined according to disability categories and demographics of eligible students. Disability categories include but are not limited to Moderate to Severe Disabilities (MSD) and Emotional Behavior Disabilities (EBD). This brings the total recurrent investments in ECE staff to \$2.5 million in the last three years. This does not include start-up costs of new ECE classrooms.

Increased Exceptional Child Education Infrastructure

For FY 2020-21, the increase in investment for central office support of ECE was \$1.0 million based on the Board-approved organizational chart on April 21st. This investment will ensure the success of the District's efforts in addressing the needs of the students.

Family Resource Youth Service Centers

Family Resource Youth Service Centers (FRYSCs) help families solve problems and overcome barriers to learning. JCPS has 107 centers serving 141 schools. Each center offers its own blend of programs and services, but all provide support in core areas. To support the centers, General Fund support was required in FY 2008-09 due to decreased state funding. The state approved the addition of 11 additional centers in 2018-19, and an application for 4 additional centers was submitted to the state for FY 2020-21. However, the statewide appropriation for the grant was flat for the state budget approved in April 2020. Therefore, the state was not able to produce the required grant increase for the four new centers. There is an approved request for General Fund to pick up 16% of the four new coordinator salaries should the state support of the new centers ever materialize. The total General Fund support is \$1.3 million. The program is also supported by the state FRYSC grant which is \$7.8 million.

Kindergarten Summer Camp

This camp is designed to improve kindergarten readiness for students who would enter in the subsequent August. Brigrance data shows children who attend the camp enter kindergarten at a higher percentage for readiness than those students who do not attend. Total annual budget is \$600,000.

Compassionate Schools

This is a new expense in FY 20-21 in as much as the program was grant funded until the new-year. The Compassionate Schools Project (CSP) integrates evidence-based approaches from four key areas of skills to develop students into successful compassionate citizens with emotional and physical well-being. Through CSP, schools will empower students with the skills to care for their own health and well-being while facilitating their social and emotional development as compassionate and responsible citizens. The budget supports services currently provided by 18 CSP teachers. The 2020-21 funding rescue is \$1.2 million.

Five Middle School Athletic Directors

Five middle schools have become hubs for increased athletic activity (Farnsley, Newburg, Ramsey, Stuart, Westport), including most athletic events. This investment was new in FY 2019-20 Due to the overwhelming amount of time it takes to maintain athletic facilities and operations, there are full-time athletic director positions for the first time at the middle school level. These director positions support middle school athletic programs of all middle schools and serve as host of athletic events engaging middle school students. The new investment in 2020-21 is \$342,000.



Summer Literacy Boost

This initiative is crucial for ensuring the progress of students not yet reading at grade level. The program's purpose is to provide additional literacy support, prevent summer learning loss, increase number of students reading on grade level in primary grades, and identify incoming first grade students not reading on grade level. The recurrent budget is \$977,000.

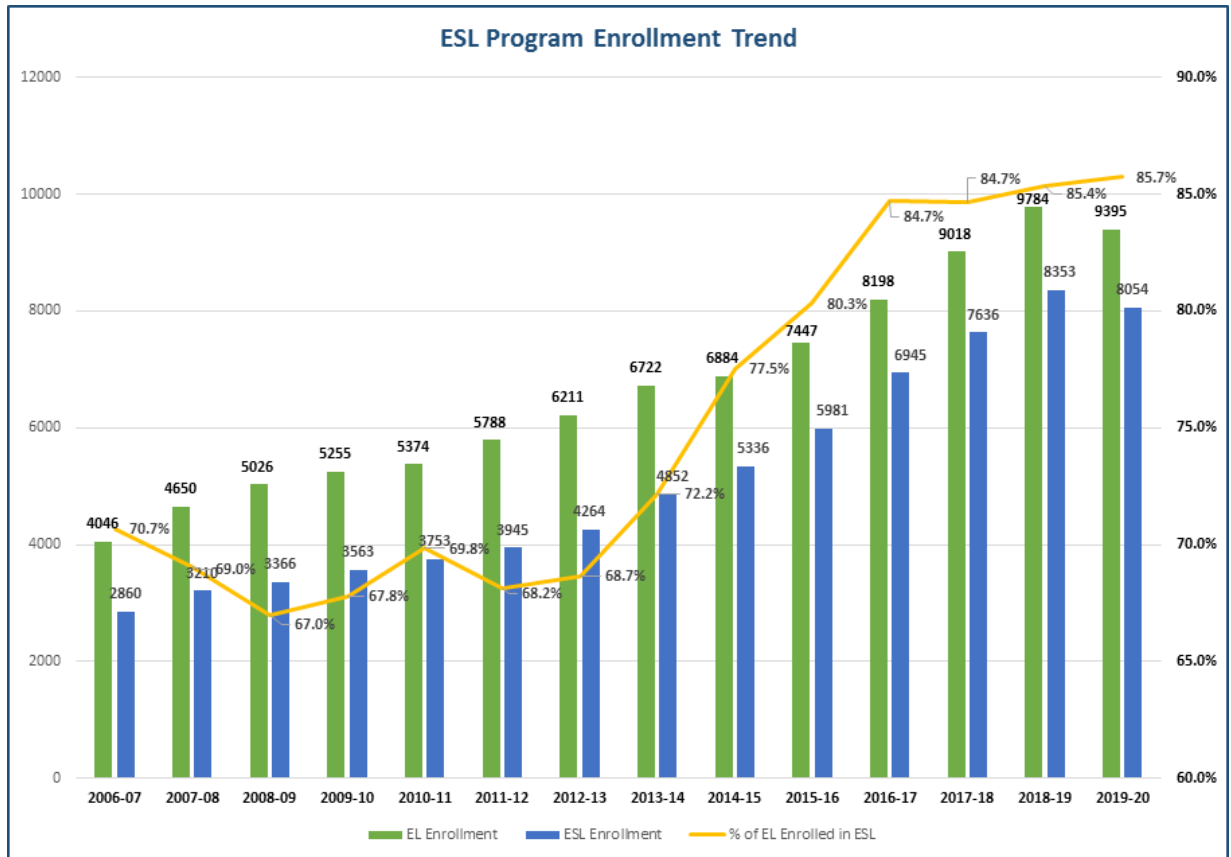
KIZAN Professional Development Central Management System

JCPS has implemented a new comprehensive PD management system to monitor, report and tie all professional learning to district/school improvement goals, vision, and state professional learning standards to better monitor EILA, PD, and trainings mandated by corrective action plans or positions that require criteria set by state licensing boards. Aligning this new PD management system to the growth of JCPS provides a precision tool to ensure monitoring of learning through evidence of shifts in educator practice which are designed to impact student learning. PD Central requires monthly fixes and updates depending on MUNIS import changes (i.e. changes in staffing, reporting that is specific to zones, levels, etc.) and to stay up-to-date with the rapidly changing personalized pathways to receive professional learning for administrators, teachers, support staff and classified. The system tracks EILA hours for administrators and PD credit for certified and instructional classified. Additionally, the system tracks all professional learning and development hours (online, conferences, after hours, etc.) to determine shifts in practice for instructional improvement for educators to enhance student learning outcomes. Access to reporting can be found through specific board goals, academic content, by employee, zone, school, and department. The software platform is aligned to the district goals/objectives and the state adopted Professional Learning Standards to ensure state compliance. This new system ensures that strategic and cost-effective changes can steadily be made to update the system to meet the needs of the 21st Century Learner and the myriad of personalized professional learning pathways for educators. Professional learning is the impetus behind all shifts in how educators and schools impact students. The new-year increase was \$89,000 for a total recurrent budget of \$104,000.

Increased Diversity in Our Student Population – English Learners

In the Every Student Succeeds Act (ESSA), the U.S. Department of Education replaced the term Limited English Proficiency (LEP) with EL – English Learner. With more than 12,000 ELs, JCPS is truly a diverse district. Our English as a Second Language (ESL) Department provides direction, leadership, and support for our fastest-growing subset. In addition, they provide valuable resources to the ELs, their families, tutors, and teachers. It is no coincidence our ESL program has become one of the primary areas of investment the Board of Education has focused on. This investment correlates to strategy 1.1.7, eliminating achievement, learning, and opportunity gaps. The number of languages supported by the ESL Department has grown. In 2003-04, 77 languages were supported by ESL Department, in 2012-13 it was 109 languages, and in 2019-20 there are more than 145 languages in our District (up from 125 in 2017-18). The continued success of the program allows us to reach other students to remove the barriers impacting their opportunity for success. The Newcomer Academy is a large part of the momentum behind our EL students' achievements in learning. The goal of the school is to provide a welcoming and respectful environment to meet the needs of sixth through tenth grade ELs. All students at the academy are beginning English speakers, and most are in their first year of instruction in a U.S.

school. Many of our students have had limited or interrupted educational experiences in their native countries. Newcomer Academy students transition to a different middle or high school with an ESL program after one to three semesters at the Newcomer Academy. The graph below demonstrates the following realities: the growth of EL students in our district; the increase in the number of students in this subset served by the ESL Department; and the upsurge of the percent of students eligible that are receiving support from the ESL Department. The total General Fund budget for the ESL program is \$30.0 million. The program is also supported by a \$1.3 million federal Title III grant.



Newcomer Academy

Newcomer Academy provides a unique, personalized environment for 6th through 12th grade English Language Learners (ELLs). The goal of the Academy is to provide a welcoming and respectful environment that meets the unique linguistic, academic, and social/emotional needs of the ELLs. These students typically are in their first year of instruction in a U.S. school, at the beginning levels of English proficiency, and may have had limited, interrupted, educational experiences in their native countries. Newcomer Academy students transition to another middle or high school with an ESL program after one to three semesters. In 2018-19, the school became a stand-alone site for the first time. The total General Fund budget for 2019-20 is \$7.8 million.

Homeless Students

Jefferson County Public Schools serves one-fifth of all the students who are homeless in Kentucky and provides services to homeless students enrolled or enrolling at any of our 155 schools. Our homeless count went from 4580 in 2017-18 to 5200 in 2019. Please note this number does not take into consideration the students served by our district that completed the school year in another district. Unlike data that is collected on other groups of students by income, race, ethnicity, disability, and language, homelessness is a challenge that is often invisible to the teachers and administrators tasked with supporting a student population whose educational performance is increasingly hampered by personal hardships, such as poverty and lack of stable housing. Students and parents often try to hide their homelessness because they are embarrassed or fear they will be judged or stigmatized. Other factors impacting the homeless count includes federal and state guidelines, changes in the identification process to ensure accuracy, political climate (immigrant and refugee students that lack US citizenship now are more reluctant to disclose their housing situation). The support of our homeless students correlates to strategy 1.1.3, equitable access, and 1.1.7, eliminating achievement gaps.

Student count by grade level and demographic group

<i>Primary enrollments only</i>											
Grade Level	Total	Gender		Race/Ethnicity							
		Female	Male	African American	American Indian /Alaska Native	Asian	Hispanic	Native Hawaiian/ Pacific Islander	Two or More Races	White	Percent to Total Homeless
P	154	67	87	104	0	4	9	0	7	30	2.98%
K	415	191	224	218	0	8	60	0	25	104	8.02%
1	319	141	178	186	1	1	30	1	21	79	6.17%
2	386	197	189	207	0	8	34	0	35	102	7.46%
3	410	197	213	211	0	3	60	2	26	108	7.93%
4	389	185	204	213	1	5	39	1	23	107	7.52%
5	412	203	209	225	0	5	48	1	33	100	7.97%
6	455	235	220	272	0	6	44	1	28	104	8.80%
7	363	163	200	196	0	7	37	0	18	105	7.02%
8	379	199	180	219	1	2	44	1	20	92	7.33%
9	577	264	313	324	0	14	98	0	7	134	11.16%
10	419	205	214	218	0	7	57	1	10	126	8.10%
11	282	144	138	162	0	4	39	0	9	68	5.45%
12	260	136	124	141	0	5	19	1	11	83	5.03%
14	10	3	7	7	0	0	1	0	0	2	0.19%
Total	5,172	2,500	2,672	2,869	3	78	615	9	271	1,327	
% of total		48.34%	51.66%	55.47%	0.06%	1.51%	11.89%	0.17%	5.24%	25.66%	

Student count by homeless indicator and demographic group

Homeless Indicator	Total	Gender		Race/Ethnicity							
		Female	Male	African American	American Indian /Alaska Native	Asian	Hispanic	Native Hawaiian/ Pacific Islander	Two or More Races	White	Percent to Total Homeless
Doubled up	3,081	1495	1586	1,695	2	48	272	6	177	881	59.57%
Hotels/Motels	303	158	145	171	0	1	25	3	20	83	5.86%
Shelters and Transitional Housing	928	454	474	556	1	19	77	0	44	231	17.94%
Unsheltered (inadequate housing)	901	413	488	467	0	10	243	0	33	148	17.42%
Unaccompanied Youth	393	209	184	186	0	9	27	0	18	153	7.60%

The most current Performance Rating for Educational Progress (K-PREP) Assessments available shows each level (elementary, middle, and high) the proficiency rate in reading for homeless students lags the District average. Please see the details below.

SY 17-18 ACHIEVEMENT

Homeless Students	READING (Homeless)	
	Total Students 2018	Reading % PD 2018
Elementary	971	27.1
Middle	815	28.8
High	158	17.7
ALL	1944	24.5

READING (District)
Reading % PD 2018
46.5
51.0
38.9
45.5

MATH (Homeless)	
Total Students 2018	Math % PD 2018
971	21.6
815	16.2
160	11.3
1946	16.4

MATH (District)
Math % PD 2018
41.3
37.8
31.8
37.0

SY 17-18 Non-ACADEMIC

Student Group	Number of Students Suspended (Out of School)	% Retained	Graduation Rate (4 YR) Cohort	Mobility #	Mobility %
Homeless 2018	789	5.2**	74.4	4639	24.0
District 2018	10566	5.0*	81.6	90508	8.6

INVESTING IN THE ARTS FOR STUDENTS

JCPS is proud of our students' creativity. Individual schools host art shows and performances to demonstrate and celebrate artistic development. At all grade levels, schools offer a rich environment for the exploration and development of the art forms of dance, theatre, music, and visual arts. Some individual schools offer visual and performing arts clubs and after-school activities. In addition, JCPS offers magnet schools and programs in the arts for students of all ages.



General Music and Art for All Elementary Students

Beginning in FY 2018-19, JCPS embarked on a long-term commitment to ensure every elementary student exposure to fifty minutes of general music instruction and fifty minutes of general art instruction every week. The investment in this undertaking will be about \$9.1 million in FY 2020-21.

District-paid Band, Orchestra, and Choral Teachers

In the process of introducing students to the enriching and developmental qualities of learning music, nothing has nearly the impact of high-quality music teachers. There are over fifty music teachers in the district totaling an annual investment of over \$3.5 million.

Music Equipment Repair and Replacement

Band and orchestra have expenses for music repair and replacement. JCPS has an annual budget of \$510,000 for this purpose.

Fund for the Arts

The Fund for the Arts 5 x 5 Initiative ensures students at participating schools receive at least one community arts experience throughout the school year. For FY 2020-21, the budget is \$100,000.

Louisville Orchestra Making Music

This program ensures 4th and 5th grade students have the opportunity to attend an orchestra performance or participate in an on-site ensemble visit with orchestra members. The budget for FY 2020-21 is \$65,000.

Stage One Family Theater

This program inspires children and families by opening the doors to imagination, opportunity, and empathy. As the city's oldest professional theatre company, Stage One has served as Louisville's gateway to the performing arts for nearly 4 million area children. We are committed to helping children learn both academically and emotionally, using theatre to develop the next generation of thinkers, doers, and leaders. As a valued resource in the classroom and a partner to hundreds of schools, Stage One provides the longest-running and most meaningful relationship with students and teachers of any arts group. The budget for FY 2020-21 is \$50,000.



REVENUE

REVENUE

Due to the COVID-19 crisis, the revenue projections for FY 2020-21 had to be revised drastically. The uncertainty of the impact on state revenue required the state legislators to flat-line Base SEEK. The projection for Occupational Taxes is simply reflective of the imminent economic downturn in the local economy that will undoubtedly be quite severe. The interest revenue projection was also adjusted based on the decrease of the interest rate market by the Federal Reserve, as well as decreasing fund balance. The impact of these changes are as follows:

FY 2020-21 REVENUE PROJECTION CHANGE
DRAFT BUDGET compared to TENTATIVE BUDGET

in 000's	DRAFT BUDGET	TENTATIVE BUDGET	CHANGE
LOCAL REVENUE			
Total Property Taxes	541,988	541,988	0
Occupational Taxes	181,005	165,755	-15,250
Interest	4,000	1,400	-2,600
Other Local	13,701	13,701	0
sub-total	740,694	722,844	-17,850
STATE REVENUE			
SEEK	221,170	216,305	-4,865
Other state	2,239	2,239	0
sub-total	223,409	218,544	-4,865
FEDERAL REVENUE			
Total Federal Funds	6,177	6,220	43
Total General Fund Revenue	970,280	947,608	-22,672

JCPS relies most significantly on property and occupational taxes paid by our local constituents. The largest employers in Louisville are:

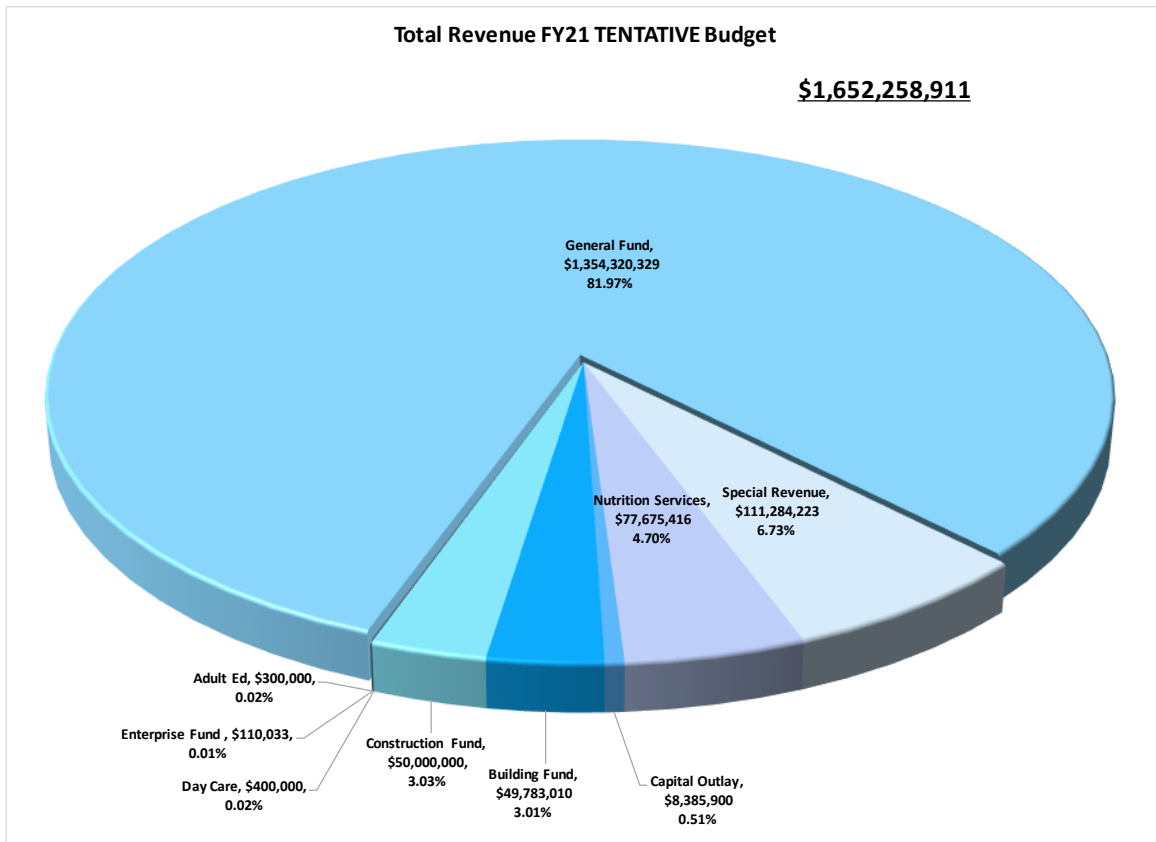
United Parcel Service	Papa John's International
Ford Motor Company	Brown-Forman
G.E. Appliances	Anthem
Humana, Inc.	Kindred Healthcare
Norton Healthcare	Roman Catholic Archdiocese of Louisville
Kentucky One Health	LG&E and KU Energy
Yum! Brands	

The General Fund is where the Board has the greatest flexibility. The primary allocations to schools come from General Fund, and there are state regulations that obligate the District to specific standards. Actions of the Board can and do impact resource usage in General Fund. These actions can ensure the greatest levels of intentionality and impact on students.

Many other funds are categorical. This means the funds must be used for a specific purpose, and have specific requirements. The criteria and purpose of categorical funds are always determined by an outside entity. This is typically the Kentucky Department of Education or the U. S. Department of Education. The categorical funds are Special Revenue Fund (grants and awards), Capital Outlay Fund, Building Fund, and Construction Fund.

Other funds are considered to be primarily self-sufficient. This simply means these funds require no local support to sustain services to students. The largest self-sufficient fund is Nutrition Services. This fund is

primarily resources through reimbursements of expenses through the federal government. Specifically, the school breakfast and lunch programs are administered by the U.S. Department of Agriculture. The program is called the National School Lunch Program (NSLP) and supports 63,000 of our students with free or reduced-price lunches. Other programs considered self-sufficient are the Activity Fund, Day Care Fund, Enterprise Fund, Adult Education Fund, and the Tuition Programs Fund. In regards to the Enterprise Fund, this consists of the Challenger Learning Center and the swim programs at two schools. It is important to point out the Challenger Learning Center is not yet totally self-sufficient, and relies on a Board-approved allocation in General Fund to sustain the program.



REVENUE BUDGET (All Fund Sources)

General Fund	1,354,320,329	81.97%
Special Revenue	111,284,223	6.74%
Nutrition Services	77,675,416	4.70%
Capital Outlay	8,385,900	0.51%
Building Fund	49,783,010	3.01%
Construction Fund	50,000,000	3.03%
Day Care	400,000	0.02%
Enterprise Fund	110,033	0.01%
Adult Ed	300,000	0.02%
TOTAL TENTATIVE BUDGET	1,652,258,911	100.00%

TOTAL REVENUE TREND -

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20B	2020-21B
GENERAL FUND RECEIPTS	806,497,787	809,533,069	833,590,803	863,442,129	880,965,359	901,571,157	932,758,414	953,470,960	947,608,408
STATE PAID BENEFITS	155,864,155	163,235,148	184,912,216	189,562,894	192,194,317	298,310,873	302,352,879	298,211,921	298,211,921
SPECIAL REVENUE	166,293,428	136,037,808	136,157,537	143,884,846	143,798,709	139,027,862	117,234,822	127,609,720	111,284,223
CAPITAL IMPROVEMENT	196,264,020	189,117,307	145,643,918	106,540,904	115,634,956	50,861,049	153,719,106	208,405,550	108,168,910
ENTERPRISE FUNDS	88,560,362	86,801,184	83,089,517	87,936,371	88,602,934	80,665,018	78,073,537	107,350,822	78,485,449
TOTAL	1,413,479,752	1,384,724,516	1,383,393,991	1,391,367,144	1,421,196,275	1,470,435,959	1,584,138,758	1,695,048,973	1,543,758,911

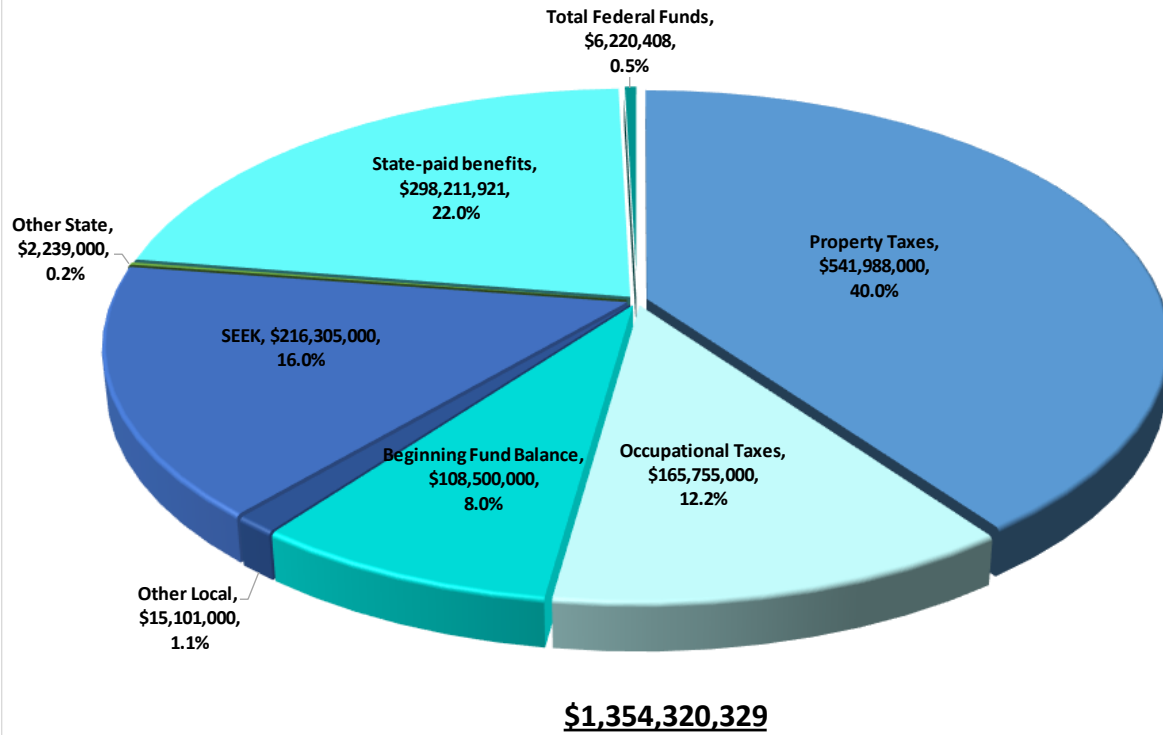
ADDITIONAL DETAIL

ENTERPRISE FUNDS	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20B	2020-21B
NUTRITION SERVICES	86,926,032	85,152,690	81,800,623	86,725,976	87,401,535	78,899,052	75,314,768	105,342,460	77,675,416
TUITION PROGRAMS	0	0	0	885,771	1,048,946	800,079	1,391,774	818,124	0
DAY CARE	858,673	832,604	593,452	675,098	665,770	359,308	716,387	600,562	400,000
ENTERPRISE	93,421	97,620	113,402	183,716	183,188	201,911	199,169	199,868	110,033
ADULT ED	682,236	718,270	582,040	351,581	352,441	404,668	451,439	389,808	300,000
	88,560,362	86,801,184	83,089,517	88,822,142	89,651,880	80,665,018	78,073,537	107,350,822	78,485,449

CAPITAL IMPROVEMENT	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20B	2020-21B
CONSTRUCTION	111,587,072	115,293,681	97,866,327	63,670,900	64,103,273	4,726,663	107,044,309	159,071,550	50,000,000
CAPITAL OUTLAY	8,721,252	8,708,956	8,701,711	8,718,544	8,715,087	8,697,469	8,629,589	8,630,000	8,385,900
BUILDING FUND	75,955,696	65,114,670	39,075,880	34,151,460	42,816,596	37,436,917	38,045,208	40,704,000	49,783,010
	196,264,020	189,117,307	145,643,918	106,540,904	115,634,956	50,861,049	153,719,106	208,405,550	108,168,910



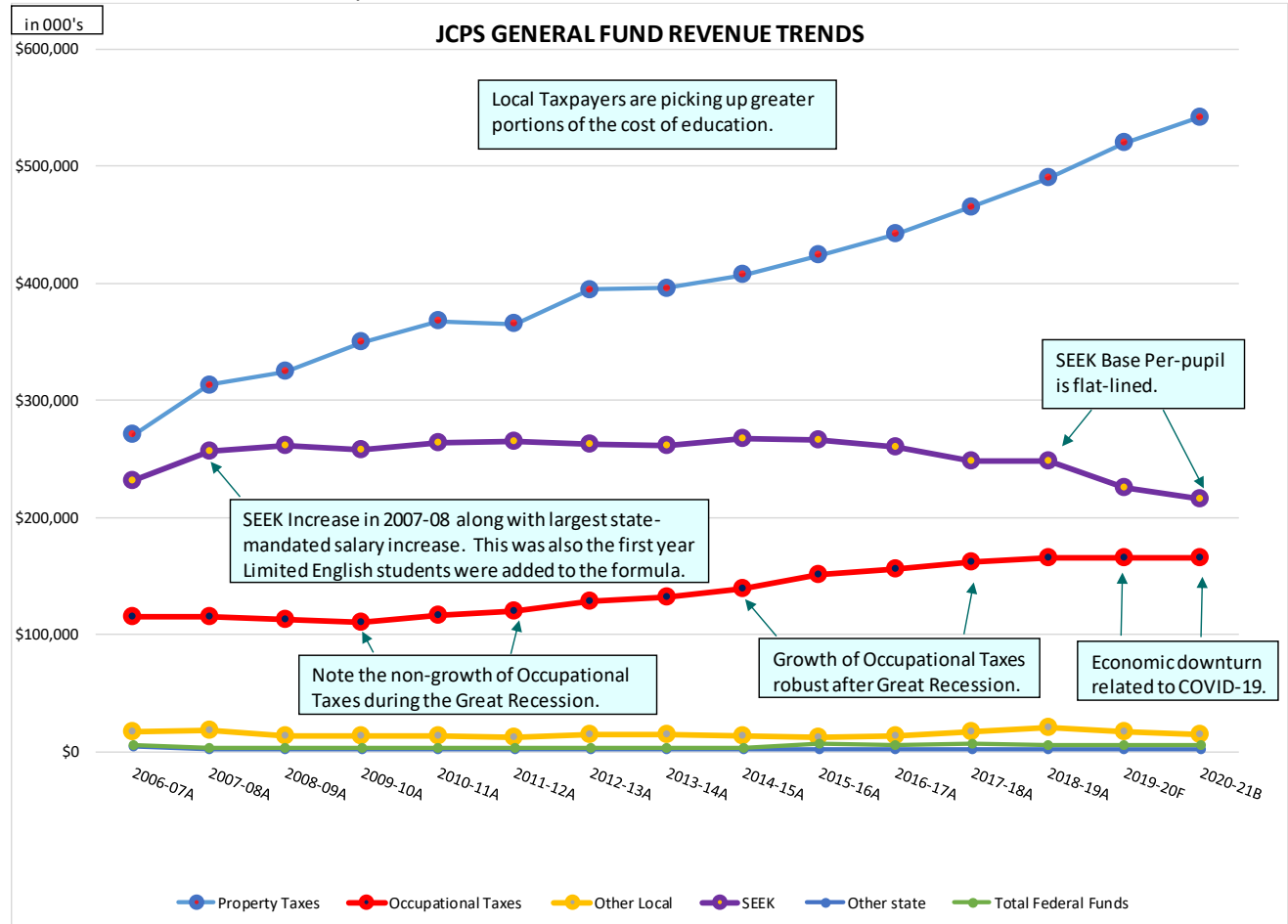
General Fund Revenue FY 21 TENTATIVE Budget



GENERAL FUND	<u>2020-21</u>	
Property Taxes	\$541,988,000	40.0%
Occupational Taxes	\$165,755,000	12.2%
Beginning Fund Balance	\$108,500,000	8.0%
Other Local	\$15,101,000	1.1%
SEEK	\$216,305,000	16.0%
Other State	\$2,239,000	0.2%
State-paid benefits	\$298,211,921	22.0%
Total Federal Funds	\$6,220,408	0.5%
TOTAL	<u>\$1,354,320,329</u>	100.0%

A NEW VIEWPOINT		
Local	\$831,344,000	61.4%
State Revenue	\$218,544,000	16.1%
State-paid benefits	\$298,211,921	22.0%
Federal	\$6,220,408	0.5%
TOTAL	<u>\$1,354,320,329</u>	100.0%

Property tax revenue is our mainstay. SEEK will never be a reliable source for future increases. JCPS may never expect the state to come to our financial rescue. Occupational taxes are susceptible to the direction of the local economy.



GENERAL FUND REVENUE (Receipts only; excludes state-paid benefits, and beginning fund balance)

in 000's

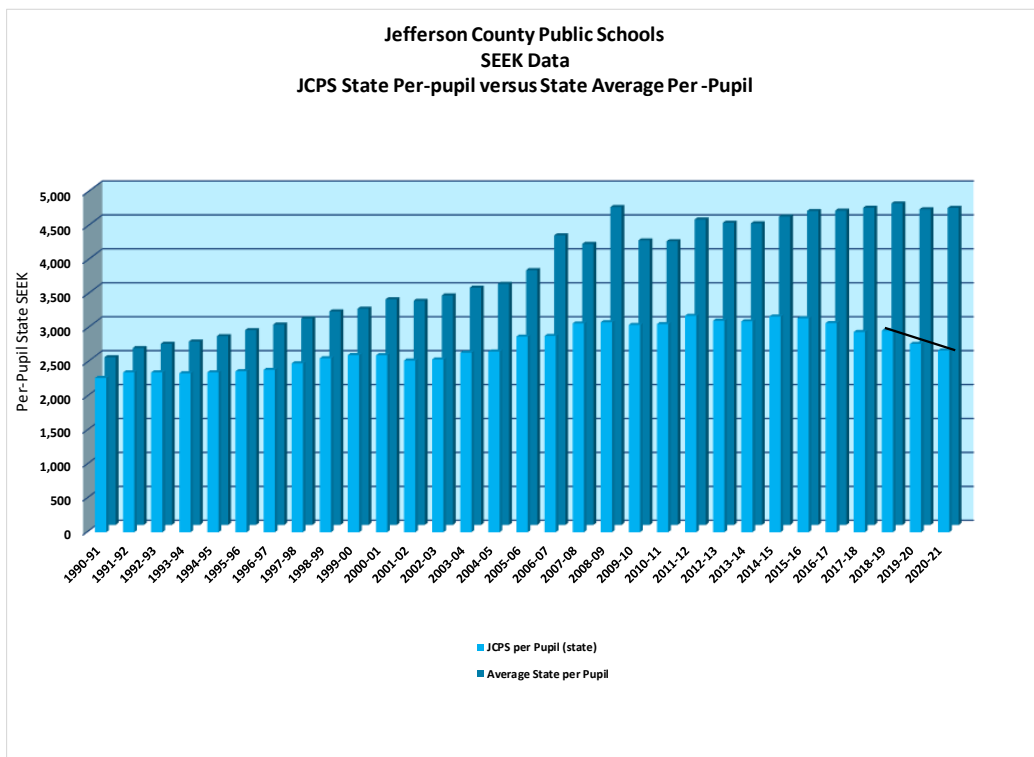
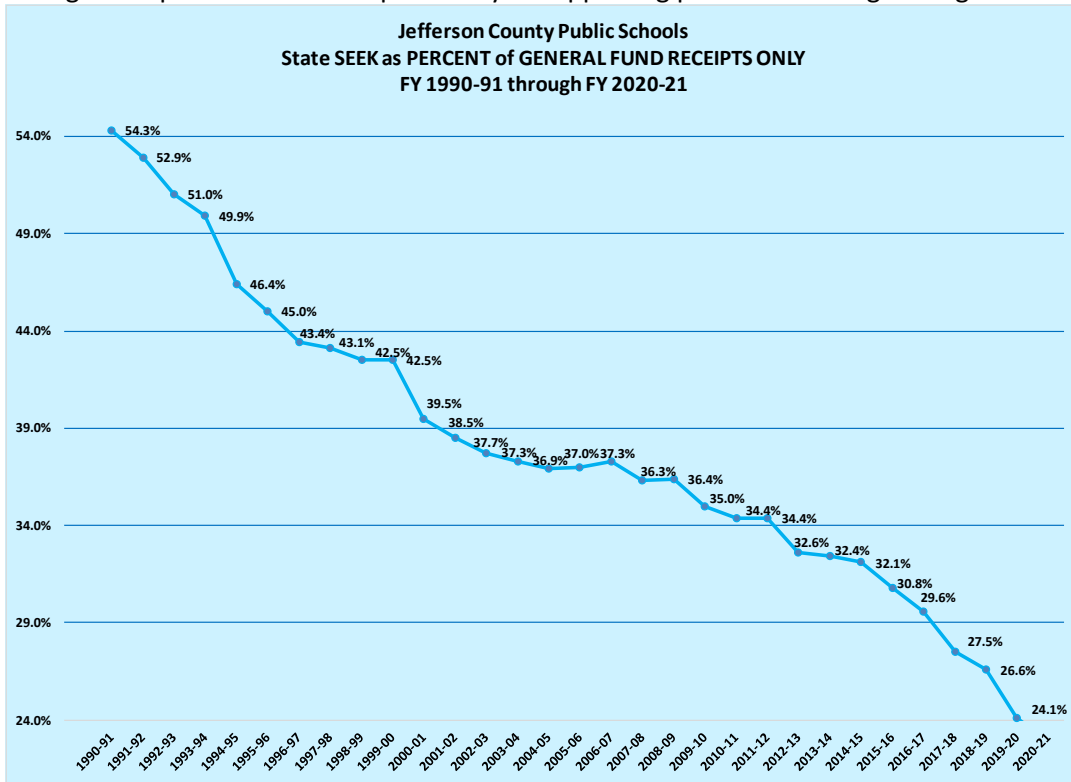
A = Actual B = Budget F = Forecast

	2016-17A	% Total	2017-18A	% Total	2018-19A	% Total	2019-20F	% Total	2020-21B	% Total
LOCAL REVENUE										
1111 General and Personal Property	397,432	45.1%	419,678	46.6%	442,127	47.4%	469,774	50.1%	489,565	51.7%
1115 Delinquent Property	4,895	0.6%	4,883	0.5%	5,229	0.6%	5,200	0.6%	5,200	0.5%
1117 Motor Vehicle	29,045	3.3%	29,568	3.3%	30,034	3.2%	31,361	3.3%	32,761	3.5%
1119 Franchise	10,794	1.2%	11,485	1.3%	12,681	1.4%	13,906	1.5%	14,462	1.5%
Total Property Taxes	442,166	50.2%	465,614	51.6%	490,071	52.5%	520,241	55.5%	541,988	57.2%
1131 Occupational Taxes	156,388	17.8%	162,375	18.0%	165,755	17.8%	165,755	17.7%	165,755	17.5%
Other Local	13,642	1.5%	17,212	1.9%	21,137	2.3%	17,701	1.9%	15,101	1.6%
Total Local	612,196		645,201		676,963		703,697		722,844	76.3%
STATE REVENUE										
3111 SEEK Funds	260,407	29.6%	248,012	27.5%	247,935	26.6%	225,684	24.1%	216,305	22.8%
3129 other state	36	0.0%	26	0.0%	15	0.0%	15	0.0%	22	0.0%
3130 Nat Brd Cert	435	0.0%	0	0.0%	0	0.0%	0	0.0%	421	0.0%
3800 Rev in Lieu of Taxes	1,748	0.2%	1,896	0.2%	1,796	0.2%	1,796	0.2%	1,796	0.2%
Total State	262,626	29.8%	249,934	27.7%	249,746	26.8%	227,495	24.3%	218,544	23.1%
FEDERAL REVENUE										
4100 P. L. 874	3	0.0%	8	0.0%	10	0.0%	10	0.0%	10	0.0%
5220 Indirect Cost	6,139	0.7%	6,392	0.7%	5,889	0.6%	6,167	0.7%	6,210	0.7%
Total Federal	6,142	0.7%	6,400	0.7%	5,899	0.6%	6,177	0.7%	6,220	0.7%
TOTAL GEN. FUND RECEIPTS	880,964	100.0%	901,535	100.0%	932,608	100.0%	937,369	100.0%	947,608	100.0%

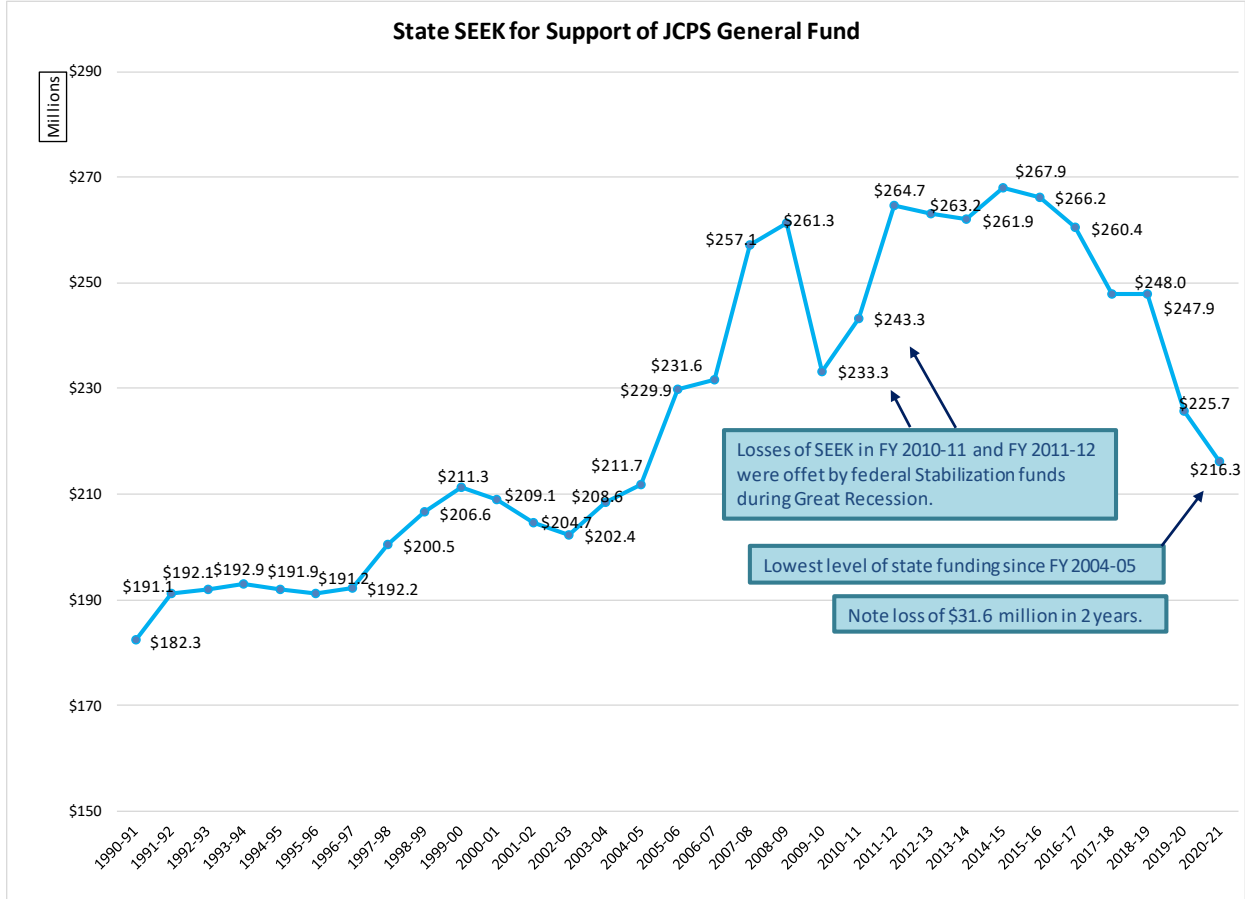
A FEW REMINDERS REGARDING SEEK

- Greater proportions of SEEK are funded locally. This is an embedded characteristic of the SEEK formula. The local effort will trend towards greater proportions and will eventually reach 99%.
- As property values rise, state SEEK will decrease for JCPS.
- There is little likelihood 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, and potential areas of consensus across all districts might be as follows:
 - The level of adequacy of funding as represented by the Base SEEK - Multiple past studies ordered by a previous Kentucky Commissioner of Education presented the annual under-funding of an adequate educational system at \$740 million to \$2 billion per year.
 - Some studies have demonstrated weighted per-pupil allocations are significantly below the levels generally required in other states to meet the true needs of at-risk students and to ensure adequacy of funding. The same under-funding of weighted per pupil allocations have been found in the English Learners and at-risk per-pupil weighted elements of the formula. The real measure of adequacy cannot rely on a formula, but on basic measures, all adults can understand. Specifically, the measure of adequacy should rest on the determination of whether the weighted per-pupil amount for any subset is sufficient enough to support the cost of non-negotiable elements identified as required services for the students in that subset. The question must be whether the identified resources within a formula financially support the required services to ensure the life-long success of the students in that subset.
 - The at-risk per-pupil allocation should include students that qualify for reduced lunch as well as those qualifying for free-lunch.
 - Increasing the appropriation of transportation expense reimbursements on an annual basis.
 - A review of the transportation formula within the SEEK formula to ensure all districts are funded equitably.

By the very nature of the SEEK formula, the taxpayers of Jefferson County are being asked to pick up greater and greater portions of the responsibility of supporting preschool through 12th grade education.



The amount of state support is dissipating in actual dollars, not just the percent of total General Fund.



OCCUPATIONAL TAX HISTORY JCPS REFLECTING SUSCEPTILITY TO ECONOMY

in 000's

Year	Amount	% Change	Year	Amount	% Change	Year	Amount	% Change	Year	Amount	% Change	Year	Amount	% Change						
2007-08A	115,134	0.3%	2008-09A	113,319	-1.6%	2009-10A	110,682	-2.3%	2010-11A	116,762	5.5%	2011-12A	120,452	3.2%	2012-13A	128,882	7.0%			
2013-14A	132,569	2.9%	2014-15A	139,825	5.5%	2015-16A	151,822	8.6%	2016-17A	156,388	3.0%	2017-18 A	162,375	3.8%	2018-19A	165,755	2.1%	2019-20F	165,755	0.0%
2020-21B	165,755	0.0%																		

The GREAT Recession
 GREAT RECESSION 3 year ave.: -1.2%

one-time increase, per Revenue Cabinet

COVID-19 ECONOMIC DOWNTURN

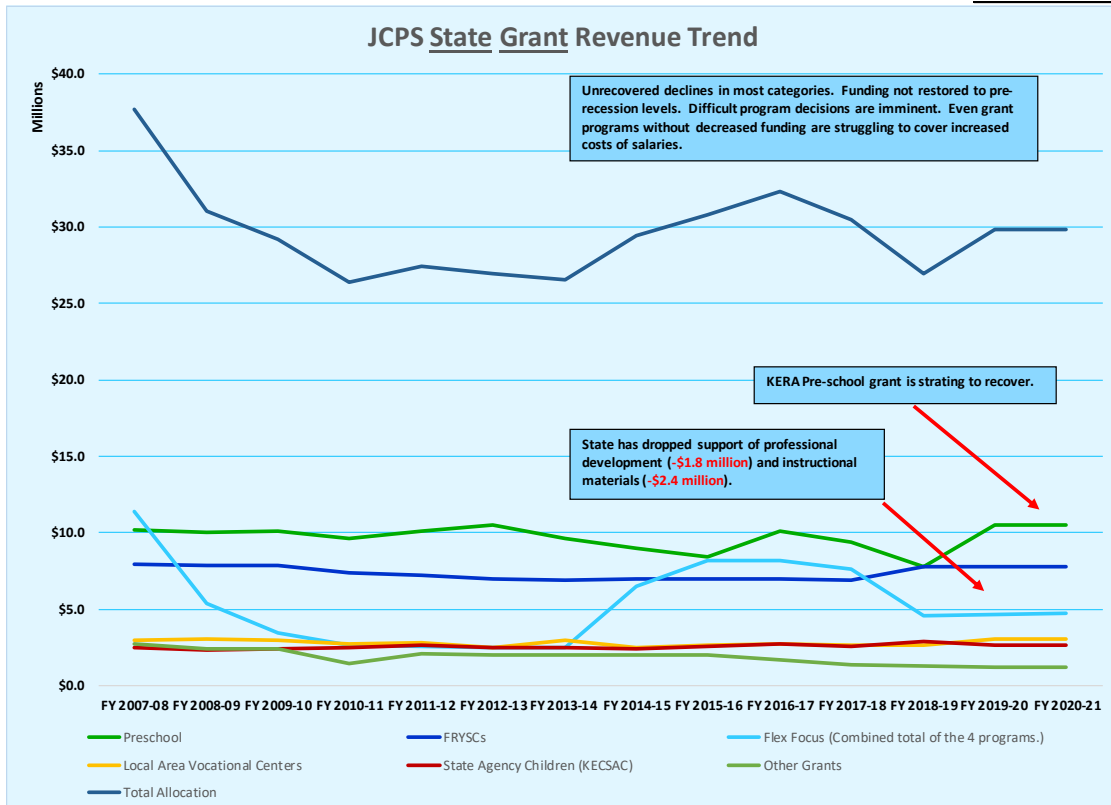
one-time decrease, per Revenue Cabinet

STATE GRANTS

Note that state grants have not returned to pre-recession levels, and the state support is 20.8% less than in FY 2007-08.

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	2,695,961	2,743,750	1,664,698	32,334,712
FY 2017-18	9,359,990	6,879,033	7,589,391	2,689,253	2,565,000	1,371,698	30,454,365
FY 2018-19	7,766,878	7,759,269	4,615,197	2,646,596	2,894,617	1,311,484	26,994,041
FY 2019-20	10,475,529	7,785,987	4,641,542	3,040,409	2,669,411	1,211,484	29,824,362
FY 2020-21 (projected)	10,475,529	7,785,987	4,697,366	3,040,409	2,669,411	1,211,484	29,880,186

Change 2007-08 vs 2020-21	243,146	(129,753)	(6,679,183)	48,964	166,235	(1,519,098)	(7,869,689)
						% Change	-20.8%



FY 2020-21 GRANT LIST - TENTATIVE BUDGET

	<u>20-21</u>		<u>20-21</u>
LOCAL		FEDERAL	
YMCA CHILD ENRICHMENT	322,668	TITLE I	28,700,000
UPS/JCPS AGREEMENT	45,141	TITLE I PRESCHOOL	8,300,000
MEDICAID REIMBURSEMENT	2,900,934	TITLE I, PART D	140,000
KETS MATCHING	1,815,000	IDEA-B/JCPS CO-OP	901,100
JCTA PRESIDENT 15	<u>75,036</u>	IDEA-B	18,645,250
TOTAL LOCAL	5,158,779	IDEA-B DISABILITIES	440,000
		IDEA-B PRESCHOOL	875,216
STATE		IDEA -B PRIVATE SCHOOL	333,500
STATE AGENCY/KECSAC	2,669,411	IDEA-B C.E.I.S.	3,581,250
LOCALLY OPERATED VOC	3,040,409	TITLE III, LEP	1,204,450
K-ESS	3,500,000	VOC/TECH EDUCATION	1,460,211
K-FAM RES/YTH SVC	7,785,987	TITLE II-TCH QUALITY	4,300,000
K-PRESCHOOL	10,475,529	TITLE IV	2,826,726
KETS GRANT	1,815,000	ROTC REIMBURSEMENTS	868,214
ADULT ED BASIC	1,417,956	ADULT ED BASIC FEDERAL	487,873
CENTER FOR SCH SAFETY	1,197,366	KYSU INNOVATION	468,270
ADULT ED CAREER SERVICES	215,100	ADULT ED CAREER SERV.	180,000
GIFTED/TALENTED	148,284	HOMELESS ASSISTANCE	125,542
COMMUNITY EDUCATION	0	ADULT ED CORRECTIONS	<u>22,800</u>
READ TO ACHIEVE	0	TOTAL FEDERAL	73,860,402
KERA INSTRUCTIONAL RESOURCES	0		
K-PROF DEVELOP	<u>0</u>		
TOTAL STATE	32,265,042	TOTAL	<u>111,284,223</u>



EXPENSES

GENERAL FUND EXPENSE TREND BY DIVISION

	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	ACTUAL 2018-19	WORKING BUDGET 2019-20	Less flex carryover	Less Textbook carryover	Less carryforward	2019-20 Projected Expenses	2020-21 TENTATIVE BUDGET
ELEMENTARY	341,806,026	354,274,561	362,346,147	370,818,785	417,428,906	427,071,384	438,393,930	-4,910,398	-541,647	-737,150	432,204,735	445,906,022
MIDDLE	135,304,389	139,724,017	139,981,323	141,426,643	159,458,034	163,293,110	170,940,598	-1,234,086	-275,672	-285,504	169,145,336	174,064,156
SECONDARY	190,323,318	207,733,024	214,092,241	215,851,000	248,241,076	252,935,291	263,582,886	-1,761,689	-677,541	-1,088,372	260,055,284	262,594,281
PRESCHOOL	1,362,815	3,507,623	3,405,980	3,771,019	6,390,282	17,011,858	16,261,650	-56,504	0	-10,361	16,194,785	16,556,224
SPECIAL ED. SCHOOLS	11,104,526	12,628,916	13,115,460	12,376,299	15,401,541	15,298,610	17,532,275	-43,103	-12,915	-44,088	17,432,169	20,012,137
SPECIAL SCHOOLS	52,409,527	53,507,539	53,472,258	49,605,513	59,328,568	61,197,665	66,385,096	-523,539	-325,318	-169,269	65,271,970	67,561,320
STATE AGENCY	10,048,567	10,553,848	10,193,722	10,600,916	13,256,064	13,973,019	15,355,436	-19,863	-7,149	-5,692	15,103,639	15,103,639
Districtwide School Costs (Unit 945 IL 80)	3,620,143	3,606,704	4,992,440	5,493,660	10,266,320	13,253,184	10,641,475	0	0	-974,173	9,667,302	20,844,112
SUBTOTAL	745,979,311	785,536,232	801,599,571	809,943,835	929,770,791	964,034,121	999,093,346	-8,549,182	-1,840,242	-3,314,609	985,075,220	1,022,641,891
ADMINISTRATION (IL 00 and 01)	2,474,213	2,424,752	4,933,729	1,825,941	2,041,360	3,414,539	4,490,361	-10,000	0	-80,434	4,399,927	3,834,810
OPERATIONS DIVISION	120,353,941	114,861,290	111,901,415	111,627,856	131,729,700	120,269,258	131,149,273	-1,591,447	0	-9,897,384	119,660,442	119,158,746
ACADEMICS DIVISION (incl. Family Literacy)	28,161,188	29,482,224	26,499,461	32,316,942	38,914,589	44,445,217	56,678,142	-96,764	0	-697,361	55,884,017	49,755,453
DATA MANAGEMENT, PLANNING, . . .	8,371,499	8,572,400	8,078,226	7,685,328	7,916,414	3,160,781	3,723,359	0	0	-190,954	3,532,405	3,503,565
COMMUNICATIONS . . .	3,568,766	3,129,156	1,454,531	1,278,317	1,448,635	3,024,094	3,847,967	-51,795	0	-250,575	3,545,597	3,412,170
EQUITY DIVISION	3,491,896	3,739,704	4,197,552	3,312,291	3,731,218	4,594,847	5,721,821	-39,125	0	-81,399	5,601,297	5,569,367
FINANCE / HUMAN RESOURCES	8,181,557	8,168,237	11,363,687	11,842,725	12,912,409	24,385,339	33,892,352	0	0	-859,981	33,032,371	28,294,159
Districtwide Costs (I.L. 80,00, and 07 less unit 945 in IL 80 only)	55,865,149	60,421,641	63,801,719	67,640,074	78,478,178	72,401,020	72,693,105	0	0	-134,522	72,558,583	82,860,487
SUBTOTAL	230,468,209	230,799,404	232,230,320	237,529,474	277,172,503	275,695,095	312,196,380	-1,789,131	0	-12,192,610	298,214,639	296,388,757
TOTAL	976,447,520	1,016,335,636	1,033,829,891	1,047,473,309	1,206,943,294	1,239,729,216	1,311,289,726	-10,338,313	-1,840,242	-15,507,219	1,283,289,859	1,319,030,648
Other Financing Uses												
FUND TRANSFER (obj 0910)	8,728,806	5,461,710	5,407,441	5,053,901	4,999,296	5,138,831	1,815,000					1,910,000
Contingency Code	-1,773,045	-1,913,069	0	0	0	0	75,078,155					33,379,681
TOTAL	983,403,281	1,019,884,277	1,039,237,332	1,052,527,210	1,211,942,590	1,244,868,047	1,388,182,881					1,354,320,329
Total Per Financial Statement	983,403,281	1,019,884,277	1,039,237,332	1,052,527,210	1,211,942,590	1,244,868,047	n/a					n/a
Total Per MUNIS		1,019,884,277	1,039,237,332	1,052,527,210	1,211,942,590	1,244,868,047	1,388,182,881					1,354,320,329

Closer look at 3 years only:

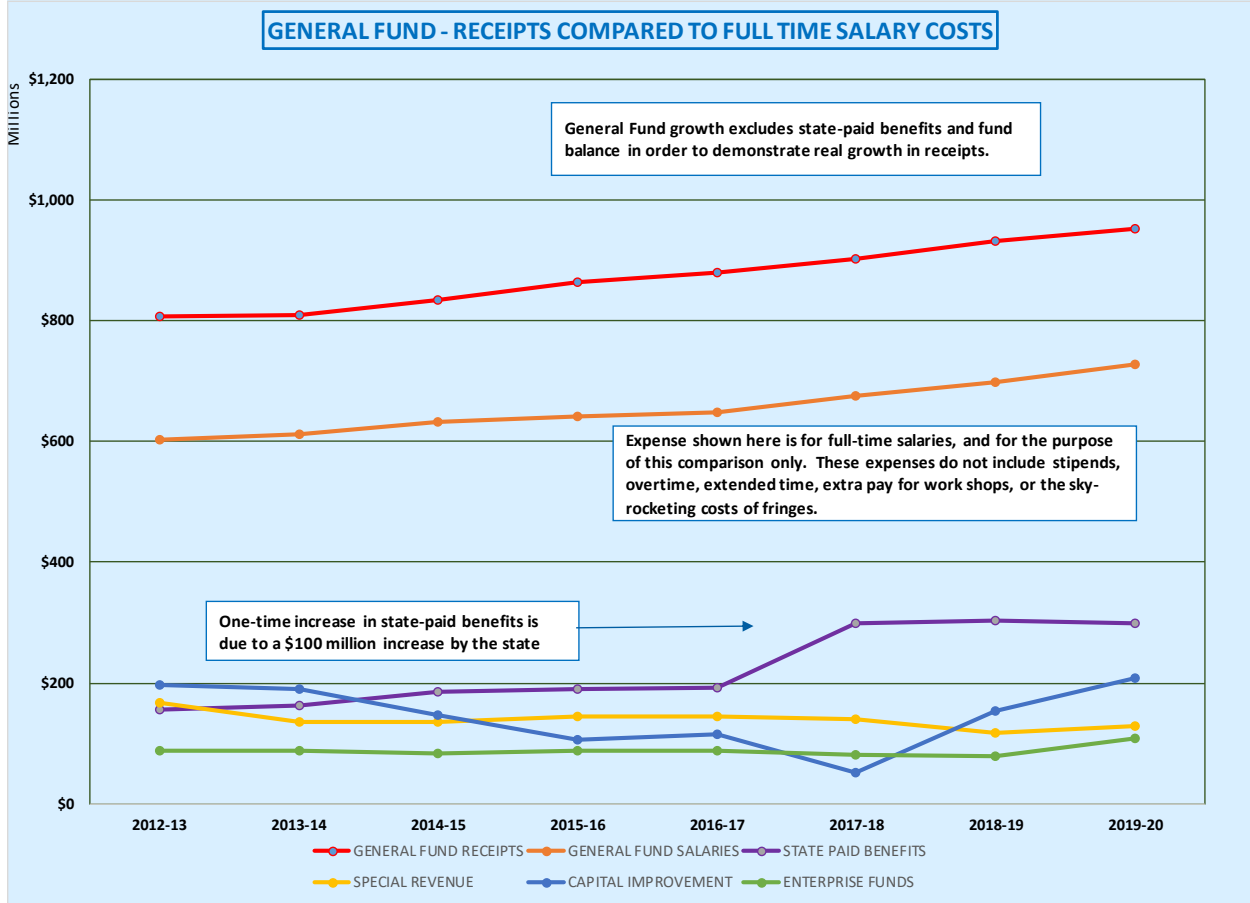
GENERAL FUND EXPENSE TREND BY DIVISION

	ACTUAL 2018-19	WORKING BUDGET 2019-20	Less flex carryover	Less Textbook carryover	Less carryforward	2019-20 Projected Expenses	2020-21 TENTATIVE BUDGET
ELEMENTARY	427,071,384	438,393,930	-4,910,398	-541,647	-737,150	432,204,735	445,906,022
MIDDLE	163,293,110	170,940,598	-1,234,086	-275,672	-285,504	169,145,336	174,064,156
SECONDARY	252,935,291	263,582,886	-1,761,689	-677,541	-1,088,372	260,055,284	262,594,281
PRESCHOOL	17,011,858	16,261,650	-56,504	0	-10,361	16,194,785	16,556,224
SPECIAL ED. SCHOOLS	15,298,610	17,532,275	-43,103	-12,915	-44,088	17,432,169	20,012,137
SPECIAL SCHOOLS	61,197,665	66,385,096	-523,539	-325,318	-169,269	65,271,970	67,561,320
STATE AGENCY	13,973,019	15,355,436	-19,863	-7,149	-5,692	15,103,639	15,103,639
Districtwide School Costs (Unit 945 IL 80)	13,253,184	10,641,475	0	0	-974,173	9,667,302	20,844,112 *
SUBTOTAL	964,034,121	999,093,346	-8,549,182	-1,840,242	-3,314,609	985,075,220	1,022,641,891
ADMINISTRATION (IL 00 and 01)	3,414,539	4,490,361	-10,000	0	-80,434	4,399,927	3,834,810
OPERATIONS DIVISION	120,269,258	131,149,273	-1,591,447	0	-9,897,384	119,660,442	119,158,746
ACADEMICS DIVISION (incl. Family Literacy)	44,445,217	56,678,142	-96,764	0	-697,361	55,884,017	49,755,453
DATA MANAGEMENT, PLANNING, . . .	3,160,781	3,723,359	0	0	-190,954	3,532,405	3,503,565
COMMUNICATIONS . . .	3,024,094	3,847,967	-51,795	0	-250,575	3,545,597	3,412,170
EQUITY DIVISION	4,594,847	5,721,821	-39,125	0	-81,399	5,601,297	5,569,367
FINANCE / HUMAN RESOURCES	24,385,339	33,892,352	0	0	-859,981	33,032,371	28,294,159
Districtwide Costs (I.L. 80,00, and 07 less unit 945 in IL 80 only)	72,401,020	72,693,105	0	0	-134,522	72,558,583	82,860,487 **
SUBTOTAL	275,695,095	312,196,380	-1,789,131	0	-12,192,610	298,214,639	296,388,757
TOTAL	1,239,729,216	1,311,289,726	-10,338,313	-1,840,242	-15,507,219	1,283,289,859	1,319,030,648
Other Financing Uses							
FUND TRANSFER (obj 0910)	5,138,831	1,815,000					1,910,000
Contingency Code		75,078,155					33,379,681
TOTAL	1,244,868,047	1,388,182,881					1,354,320,329
Total Per Financial Statement	1,244,868,047	n/a					n/a
Total Per MUNIS	1,244,868,047	1,388,182,881					1,354,320,329

* For Tentative Budget, this includes opening of school contingency

** For Tentative Budget, this includes contingency for approved items awaiting org chart approval or budget detail from departments (e.g. new security force and other later items).

So far, the cost of full-time salaries in General Fund is keeping up with the General Fund recurrent receipts:



REVENUE

Total	1,354,320,329
less state-paid benefits (aka "on behalf")	-298,211,921
less state revenue for on-line network	-650,000
less fund balance	-108,500,000
Net Receipts	946,958,408

EXPENSES

Total	1,354,320,329
less contingency code	-33,379,681
less state-paid benefits (aka "on behalf")	-298,211,921
less expense item for on-line network	-650,000
Net Expenses	1,022,078,727

Expected savings

Vacancy Credit	-30,000,000
Savings in CERS	-4,000,000
ECE Transportation reimb	-400,000
e-Rate	-743,000

Projected Expenses 986,935,727

Projected Fund Balance Usage -39,977,319