

Jefferson County Public Schools
FY 2018-19 Working Budget
September 25, 2018



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.

THE JEFFERSON COUNTY BOARD OF EDUCATION



Left to right standing:

Dr. Lisa Willner, District 6; Linda Duncan, District 5; Diane Porter, District 1;
Stephanie Horne, District 3

Left to right seated:

Chris Brady, District 7; Benjamin M. Gies, District 4; Dr. Chris Kolb, District 2

SUPERINTENDENT
Dr. Martin “Marty” Pollio



Dr. Martin “Marty” Pollio assumed the role of acting Superintendent of the Jefferson County Public School (JCPS) District on July 2, 2017. He was named JCPS Superintendent on February 11, 2018.

For 20 years, Dr. Pollio has dedicated his career to serving students of JCPS. He is a longtime administrator and educator whose focus is improving culture and climate across the district, increasing student achievement, and implementing deeper learning strategies to make lessons come alive for students and teachers.

Dr. Pollio began his career with JCPS in 1997 as a social studies teacher at Shawnee High School. He went on to serve as a teacher and assistant principal at Waggener High School before taking the helm as principal of Jeffersontown High School from 2007 to 2015. Dr. Pollio was the principal of Doss High School when he was selected as the acting superintendent.

Dr. Pollio received his undergraduate degree from Indiana University and his master’s degree from Eastern Kentucky University. He earned his doctorate from the University of Louisville in 2012.



FY 2018-19 WORKING BUDGET

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This is a publication of the Jefferson County Public Schools

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

OUR MISSION – To challenge and engage each learner to grow through effective teaching and meaningful experiences within caring, supportive environments.

OUR CORE VALUES –

- **Caring** – All JCPS children are nurtured as if they are our own
- **Equity** - All student receive an education that gives them what they need to thrive through differentiated supports focused on removing social factors as predictor of success.
- **Excellence** – Empowering people to lead, create, and innovate is essential to creating a culture of excellence.
- **Respect** – All students, staff, and families are treated with dignity and respect as members of a safe and welcoming learning community.
- **Individuality** – Children learn differently and require personlaized approaches to learning.
- **Diversity** – Our diversity is our strength – differences of each are assets of the whole.
- **Opportunity** – Effective teaching is th emost powerful tool for engaging and motivating students to reach their full potential.
- **Creativity** – The ability to create, innovate, and solve challenging problems is a critical skill for educators and children to develop and employ in teaching and learning.
- **Collaboration** – Relationships, cooperation, and partnerships among students, staff, families, and community are fundamental to the success of our students.
- **Stewardship** – Adults model integrity, respect, and responsibility through mindful stewardship of talents, resources, and time.

FOCUS AREAS AND GOALS

There are three main pillars that summarize the strategic plan and these are the areas where major investments have been made in 2018-19 as this document will demonstrate. Our Superintendent, Dr. Marty Pollio, the Board of Education, our administrative team, and our faculty members and school teams, are committed to ensuring that the resources inserted will be used with the highest integrity of each program's focus, and will ensure impact on student achievement. The three main pillars of concentration in 2018-19 are as follows:

- **Learning Growth and Development**
 - **Achievement Gap**
 - **Proficiency**
- **Increasing Capacity and Improving Culture**
 - **Student Engagement and Behavior**
 - **Staff Capacity (High Performing Teams)**
 - **Preventive and Systematic Change**
- **Improving Infrastructure and Integrating Systems**
 - **Increased Operational Efficiency**



THE PURPOSE OF THE BUDGET

The purpose of the budget is to ensure the resources of JCPS are aligned with the vision and mission of our district. This alignment is achieved by using formal processes that best ensure the correlation of resource usage with the focus areas and goals established for our district within Vision 2020, our strategic plan. The ultimate outcome must be for resources to meet the needs of all students, as those needs are identified by the administration, and the Jefferson County Board of Education (Board). The primary objective is to strive for the best utilization of available funds toward an optimal academic achievement level for each student. The driving philosophy of the budget is the resources must follow the needs of the students. Strategies must be scientifically-based and proven.

Ultimately, the budget is not just numbers, but the budget reflects how JCPS accomplishes the vital work of ensuring student learning. The budget is best understood when the components and many strategies behind the numbers are fully explained and comprehended. This budget document will not just demonstrate trends in revenue and expenses, but will reveal how limited resources are used with the greatest intentionality and focus. Only by ensuring the budget is used with the greatest impact can JCPS become the greatest urban school district in the 21st century.

The budget process is also about making decisions at all levels that must include a prioritization of potential usages of limited available resources. It is about deciding which budget components ensure the greatest level of impact on student achievement. If everything is important, then nothing is. Since JCPS does not have the resources to do all things, we must do the right things. Budget decisions must be based on proven impact within the classroom.



JCPS AT A GLANCE

The Louisville Public Schools began in 1829. On April 14, 1829, the Louisville Mayor and Council established a public school for children under 16 years of age, and on August 17, 1829, a school was opened at the southwest corner of Fifth and Green (now Liberty) Streets in the rented upper story of the Baptist Church. In September 1830, the first public school building in the Louisville Public School district was opened at the corner of Fifth and Walnut (now Muhammad Ali Boulevard) Streets.

JCPS traces its origins to an act of the legislature of Kentucky, which established a system of common schools in the state in 1838. Official reports begin with the 1840 Annual Report of the Superintendent of Public Instruction. The Common Schools of Jefferson County reported that 30 schools were "districted previous to 1840." Reports made by the Commission of the Common Schools of Jefferson County to the state superintendent of public instruction, beginning with the 1876-1877 school year, report 68 public schools in Jefferson County. The first superintendent was elected by popular vote in 1884. Many smaller districts were gradually merged or incorporated into the JCPS district. The Louisville Public Schools and the Jefferson County Public Schools merged April 1, 1975 into the present JCPS

DISTRICT PROFILE

- Largest school system in Kentucky
- 29th largest school system in the United States
- 81% of all children in Louisville / Jefferson County attend JCPS
- JCPS has 483 teachers with national board certification
- JCPS has 66 magnet schools and programs
- 156 schools
- 6,738 teachers
- 84 percent of teachers have a masters degree
- 27,674 members of Parent Teachers Association (PTA)

STUDENT DEMOGRAPHICS

- 100,000 students
- 68,008 bus riders
- 12,393 ECE students
- 125 languages spoken by JCPS students
- 68.15% are eligible for free or reduced-price meals.

Other notable aspects from the most recent state accountability results:

- Middle schools improved in Reading and Math.
- Five-year graduation rate increased from 81.5 to 82.7
- Four-year graduation rate increased from 80.1 to 80.6
- 10 elementary schools and 10 middle schools improved in all measured areas.
- 40 schools increased achievement scores.
- 63 schools increased gaps scores.
- 49 schools increased growth scores.
- 4 schools increased college and career ready scores.
- 17 schools increased five-year graduation rate.

ADDITIONAL STUDENT DEMOGRAPHICS

Below is additional 2016-17 student data for JCPS from the KDE school report card website. The data does not include Early Childhood membership.

By Race (% of total membership)	District		State	
	Total	Percentage	Total	Percentage
White (Not Hispanic)	43,661	45.1%	508,047	77.4%
African American	34,944	36.1%	69,508	10.6%
Hispanic	10,120	10.5%	42,274	6.4%
Asian	3,772	3.9%	11,333	1.7%
American Indian or Alaska Native	122	0.1%	819	0.1%
Native Hawaiian or Other Pacific Islander	132	0.1%	780	0.1%
Two or More Races	4,023	4.2%	23,711	3.6%

By Gender (% of total membership)	District		State	
	Total	Percentage	Total	Percentage
Male	49,264	50.9%	337,574	51.4%
Female	47,510	49.1%	318,898	48.6%

PROUD OF OUR PARTNERSHIPS

JCPS is proud of the significant support provided by our engaged community. Our business community excels at partnerships with schools that support students. Examples of current school-business partnerships are as follows:

- Doss and Southern High Schools and Shelby Elementary host branches of the Class Act Federal Credit Union.
- Ford engineers work with teachers at Jeffersontown High on project-based learning curriculum.
- Louisville Metro, United Way, and JCPs partner in the support of Louisville Education and Employment Partnership
- GE Appliances, Ford Motor Company, and Paradise Tomato Kitchens hosted teacher teams from schools with manufacturing career pathways for 3 days this past summer.
- Strategic Communications partners with Eastern HS for a project based learning curriculum around IT and English, and they hire a summer intern from Eastern H.S.
- Several companies including WageWorks, FedEx, and NTT Data adopted a school and helped provide school supplies for students.

OUR CITY – LOUISVILLE, KENTUCKY

Louisville Metro is best known as the home of the Kentucky Derby, Kentucky Fried Chicken, the University of Louisville and its Louisville Cardinals athletic teams, and Louisville Slugger baseball bats. The city was founded in 1778 by George Rogers Clark, and is named after King Louis XVI of France. The name was a tribute to King Louis who had supported American colonists during the Revolutionary War. In October of 1803, Meriwether Lewis met William Clark just across the river from Louisville, at the falls of the Ohio, before they set out for their expeditionary journey to the Pacific Ocean.

Louisville is the largest city in Kentucky, and the 29th most populous city in the U.S. It is one of the oldest cities west of the Appalachian Mountains. The city consistently ranks in the top 50 cities to live in U.S. Louisville was the original home of Muhammad Ali, one of the most celebrated athletes of all time. Jefferson County is named after Thomas Jefferson, and as a population of 763,623 (2015). The county has a total area of 398 square miles, and has the Ohio River forming its northern boundary with the state of Indiana.



ABOUT THE JCPS FY 2018-19 WORKING BUDGET DOCUMENT

This document summarizes the philosophies, process, and influences that drive how JCPS spends its funding. There are many considerations that impact the budget and some of the major items are as follows:

- Board feedback and direction on major priorities and pivotal issues;
- Community feedback on budget components;
- Student enrollment;
- Board-approved and Kentucky Department of Education-approved standards for allocating to schools;
- Board-approved tax rate on property, and trends on property assessment values;
- The impact of the local economy on occupational tax revenue;
- State funding levels for General Fund via the SEEK formula;
- State funding levels for grants;
- Federal grant funding and policy decisions;
- Specific strategies supporting the three pillars that are formally submitted by designated program administrators through our Investment Tracking Systems and the subsequent decisions regarding those strategies;
- Monitored outcome of the strategies submitted into the Investment Tracking Systems, and verification of measureable impact on student achievement.
- Bonding capacity is available through categorical funds that can only be used for capital improvement.

Additionally, budget information can be found at the following web-sites:

<https://www.jefferson.kyschools.us/departments/financial-planning-and-management>

<https://www.jefferson.kyschools.us/departments/business-services-division/financial-services/accounting-services/comprehensive-annual>



FACTORS INFLUENCING THE FY 2018-19 BUDGET

The District considers a multitude of operational and economic factors as it prepares its budget. The process provides opportunities where proposals can be submitted by program directors, department heads, principals, division chiefs, or other designated stakeholders. The budget process also provides an opportunity for the highest priorities to be considered and weighed by the Superintendent, the Cabinet, and the Board. Most recently, the Superintendent and the Board of Education have reached out to the public to obtain feedback on Board priorities. It is the administrative team that must decide what strategies must be pursued in order to fulfill the established goals and priorities. The administrative team accomplishes this by submitting proposals into the Investment Tracking System. The access to submit proposals and the process for weighing of priorities correlates to strategy 3.2.4 in Vision 2020, listen and respond to stakeholders. There were many factors considered in preparing the budget for FY 2017-18. Notable factors influencing this budget are:

- A continued flattening of the Base SEEK based on the state's new biennial budget, coupled with a sizeable increase in tax assessments, resulted in a substantial decrease in state SEEK funding. The Base SEEK was increased from \$3,981 to \$4,000 for each year of the current biennium. However, this is a paltry 0.5% increase over two years. These factors result in a \$5.9 million decrease in state SEEK from FY 2017-18. Since FY 2015-16, there has been a \$24 million decrease in state SEEK revenue for JCPS. It is noteworthy to point out that when tax values increase in Jefferson County, the mandatory amount of local support for elementary and secondary education also increases just as the state portion of SEEK decreases.
- The property assessment increase also provides us an opportunity to receive an optimal revenue increase in property taxes without increasing the property tax rate. The increase in property tax budget from FY 2017-18 is \$22.8 million, and this includes real estate, motor vehicle, and franchise property.
- Occupational taxes are sensitive to fluctuations in the economy. The projected increase over prior year is 5% which will yield an additional \$8.1 million.
- Indirect Cost decreased by \$893,000 from last year, due in part to the relinquishment of Head Start.
- The County Employee Retirement System (CERS) rate is now 21.48%. This was 19.18% in FY 2017-18, 18.68% in the 2016-17 fiscal year, 17.06% in 2015-16, and 13.50% in FY 2008-09. The employer contribution rate continues to increase along with concerns of the underfunding of the retirement system. Due to the rate increase, increased salaries, and added classified positions, the total increased cost in FY 2018-19 was \$3.2 million, a 10% increase over the prior year. The FY 2018-19 budget for this item is also \$8.4 million over the levels paid in General Fund in FY 2015-16, a 32% increase in three years. This dramatic increase was necessary to solve the pension crisis that our Commonwealth is currently confronted with. The newly passed state law will allow the state to increase the CERS rate by another 12% for FY 2019-20, as well as an additional 12% for each year beyond thereafter for another ten years. A fully executed

increase each of those years could result in an additional annual cost of \$35 to \$40 million in additional annual expenses by FY 2027-28 compared to FY 2017-18 expenses.

- The expense for Kentucky Teachers Retirement System (KTRS) was a new cost to the District in FY 2010-11, and the cost to General Fund was \$1.1 million at that time. The rate was 0.25% and was increased incrementally to 3.00%. The new cost in FY 2018-19 is \$17.3 million.
- At the end of FY 2017-18, it was announced that the state-paid benefits for our employees (aka on-behalf payments) for JCPS would increase by over \$100 million for that year. So, this increase must also be reflected in the FY 2018-19 budget. State-paid benefits are reflected in the budget even though these are not funds available for JCPS usage. These payments made by the state on behalf of JCPS are still a societal expense even though there is no cost to JCPS itself. The amount budgeted on the revenue side must equal the amount budgeted on the expense side.
- Since the Tentative budget approved on May 29th, there has been \$19.8 million added to the budget, and these items are as follows:
 - Early Childhood Funding - \$10.6 million. This was due to the relinquishment of Head Start and a \$1.6 million decrease in pre-school funding by the state.
 - Forty additional bus driver positions - \$1.4 million
 - Summer School extended learning program - \$1.2 million
 - Impact of negotiations
 - Cost-of-living increase - \$3.4 million
 - Accelerated Improvement Schools Incentives - \$2.9 million
 - Increased support for National Board Certification - \$87,400
 - Increase in Department Head stipends - \$165,000
- The fastest growing segment of our student population is English Learners (EL). The number of students supported by this program is increasing each year. This additional growth is due to a greater number of EL families receiving English a Second Language (ESL) services than ever before. Approximately 86% of students identified as English Learners accept ESL support services. The ESL program has grown from \$6.4 million in FY 2008-09 to an excess of \$22.5 million in FY 2018-19, a \$16.1 million increase. It is the one area that has received annual increases, is a primary area of investment in the category of Deeper Learning (personalized student learning).
- The actual increase in support for additional services for Exceptional Child Education (ECE) in General Fund was \$842,000. The support of Exceptional Child Education in General Fund has increased and the total program now exceeds \$110 million. Since 2012-13, the program has increased by \$13.4 million.
- Unused salary budget (i.e. vacancy credit) is caused by many factors, resignations retirements, and primarily the delay of assigning personnel to vacated positions. After analysis of the unused portion of the budget we have adjusted our projected vacancy credit from \$10 to \$12 million.
- There is an increased cost of the bus driver attendance bonus that began in FY 2016-17. The first year expenses was \$2.6 million and it has grown to \$2.9 million in 2018-19.

- There was \$1.1 million in carryover allocated in the new-year from unused and unencumbered surplus for the Restorative Practice project. FY 2018-19 is the last budget year for the project that had a total 3-year budget of \$2.1 million including the costs of extended time for attending employees as well as the contract to the provider.
- The \$5,000,000 LED lighting BG-1 project was bid and budgeted in FY 2017-18, but there was \$3.2 million encumbered but not yet spent that was brought forward into FY 2018-19 as carry forward budget.
- W.E.B. DuBois Academy was created with a 2018-19 budget of \$1.4 million.
- Newcomer Academy for the support of ESL students was finally assigned a location of its own. Total new budget in FY 2018-19 was \$717,282.
- Merger of the two Teenage Parent Program (TAPP) sites.
- Commitment on \$75 million for local bonding to accelerate capital projects. This investment uses categorical funding that cannot be used for purposes other than capital improvement.
- Increased investment for Academies of Louisville in the amount of \$3.5 million.
- Restoration of budget cuts at school levels sustained in FY 2016-17 and FY 2017-18 in the amount of \$4.3 million.
- Assurance of art and music experience for all elementary students at a cost of \$3.5 million.
- Textbook rescue of \$958,000 due to state grant lost at the elementary and middle school levels.
- Investment of \$300,000 for Backpack of Skills.
- Investment of \$200,000 for Project-based learning.
- Increased investment of \$500,000 (\$730,000 total) for Deeper Learning Symposium, plus \$300,000 from Title II.
- Increased investment of \$1,150,000 (\$1,910,000 total) for NWEA MAP.
- New investment of \$200,000 for project-based learning.



BUDGET DEVELOPMENT FY 2018-19

AUGUST 8, 2017 – The Board and superintendent engaged in the first work session to determine the new-year funding priorities. The Board received information on cabinet priorities and provided feedback.

NOVEMBER 7th, 2017 – The Board and superintendent met again to refine and add to the list of priorities. Based on the feedback from Board members at the August work session, the updated items added were:

- Continuous support of Accelerated Improvement Schools and restore funding levels to non-Accelerated Improvement schools;
- Innovative ways to fund schools based on student needs;
- Improving Culture and Climate while increasing operational capacity in schools;
- Facilities improvement and upgrade - improving infrastructure;
- Increased personalized student learning;
- All elementary school students have access to music and art education;
- Support of research-based programs and initiatives that close opportunity and achievement gaps;
- Increase support in development of initiatives that improve leadership quality in the District;
- Consider recommendations of Magnet Steering Committee.

DECEMBER 12th, 2017 – The Board received report on General Fund revenue trends and school allocation proposal including:

- Notify schools of approvals earlier than previous years;
- Restore funding levels to non-priority schools resulting in school allocations reductions of FY 2016-17 and 2017-18 being fully restored in FY 2018-19.
- All elementary school students have access to music and arts education and increase special area allocation to ensure coverage of teacher planning time. This resulted in a standardized allocation also covering the cost of increased planning time for teachers. The formula for art and music was based on the recommendation from JCPS curriculum staff of 50 minutes of art and 50 minutes of music per student per week.
- Increase 5th day safety net from 0.5 teacher 1.0 teacher.
- Continue to exempt Accelerated Improvement Schools from negative 5th day adjustments.
- Created lower school tiers to accommodate smaller enrollment schools, and budget those schools for an appropriate level of staffing.

JANUARY 9th, 2018 – Board received enrollment projections, school allocation standards, and information on Draft Budget. The following items were presented for inclusion in the Draft Budget:

- EMPLOYEE COMPENSATION –steps only – no COLA
- CERS Increased Cost: \$17 million (this is prior to the legislative change of maximum 12% rate increases)
- KTRS –Status quo on employer rate: \$18 million total cost (new cost since 2010-11)
- Restoration of school reductions -\$4.32 million
- Art and music at elementary level embedded in special area teacher increase -\$3.52 million
- DuBois Academy -\$1.59 million
- 20 New ECE teachers-\$1.33 million

JANUARY 23, 2018 –

- Board approved the superintendent's recommendation on school allocation standards for FY 2018-19 and the Draft Budget that included elements previously discussed and supported by the Board in previous meetings.
- Board approved the Draft Budget which included many of the early changes presented on January 9th.

MARCH 13th, 2018 – Board presented list of additional recommended budget changes and existing strategies along with correlating needs assessment and focus areas as follows:

- Learning, Growth, and Development: Student Learning
- Increasing Capacity and Improving Culture: Culture and Climate
- Improving Infrastructure and Integrating Systems: Organizational Coherence

MARCH 27th, 2018 – Board received and approved list of additional items for Tentative Budget (\$12.75 million), and list of existing items up for review and recommended for continued support (\$27.38 million) for the new-year.

MAY 8th, 2018 – Work session on Tentative Budget

MAY 29th, 2018 – Final presentation of Tentative Budget for approval

SEPTEMBER 12th, 2018 – Work Session on Working Budget

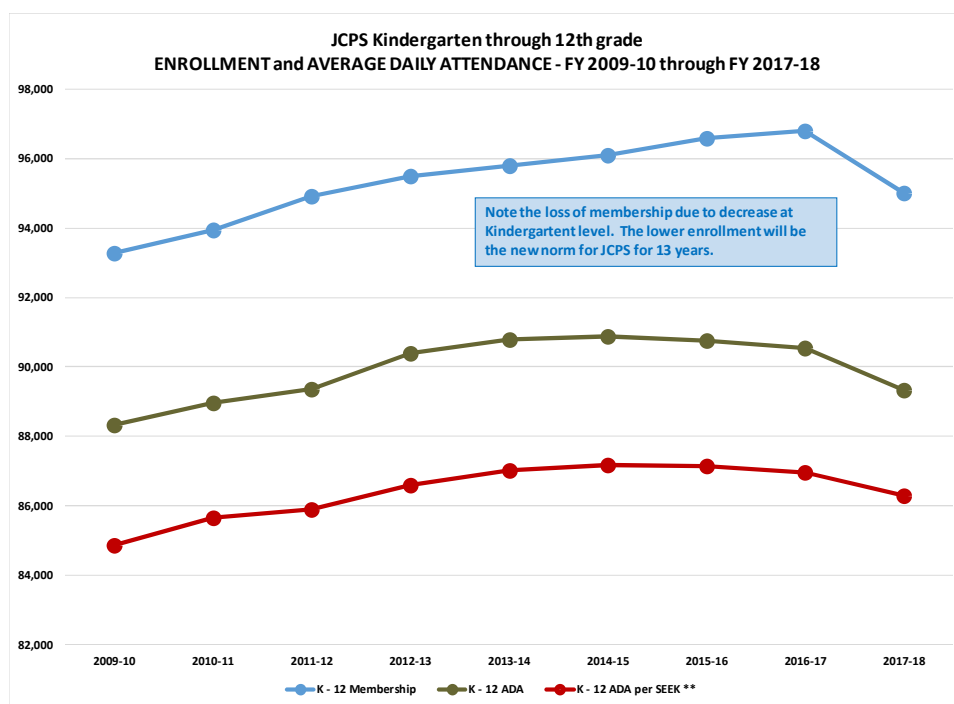
SEPTEMBER 25th, 2018 – Final presentation of Working Budget for approval



ENROLLMENT AND ATTENDANCE

Average Daily Attendance (ADA) has not been keeping up with student enrollment increases. Increasing the compulsory age to 18 increased enrollment, however may have negatively impacted our attendance. The data for 2017-18 ADA reveals yet another decrease from prior year which impacts FY 2018-19 state SEEK. This decrease in attendance compared to prior year cost JCPS \$2.6 million in FY 2018-19. This is due to a loss of membership of 1,774, of which 1,213 was the decrease in Kindergarten due to a change in the birth month for a child to enter Kindergarten. If membership had not been lost and attendance was proportionally the same as it was in FY 2009-10 (94.0% versus 94.7%), the state SEEK would be \$5.2 million more. While student attendance is important for providing resources, its importance is most pivotal in ensuring student learning.

The negative impact of the decreased enrollment will be roughly twice as much in FY 2019-20. This is because the state SEEK only provides us a half credit per daily attendance for a Kindergarten student. In FY 2019-20, SEEK will be impacted by the enrollment decrease at the first grade level. This lower first grade enrollment will result in a loss of a full credit per daily attendance rather than the half credit applicable for Kindergarten attendance in the prior year.



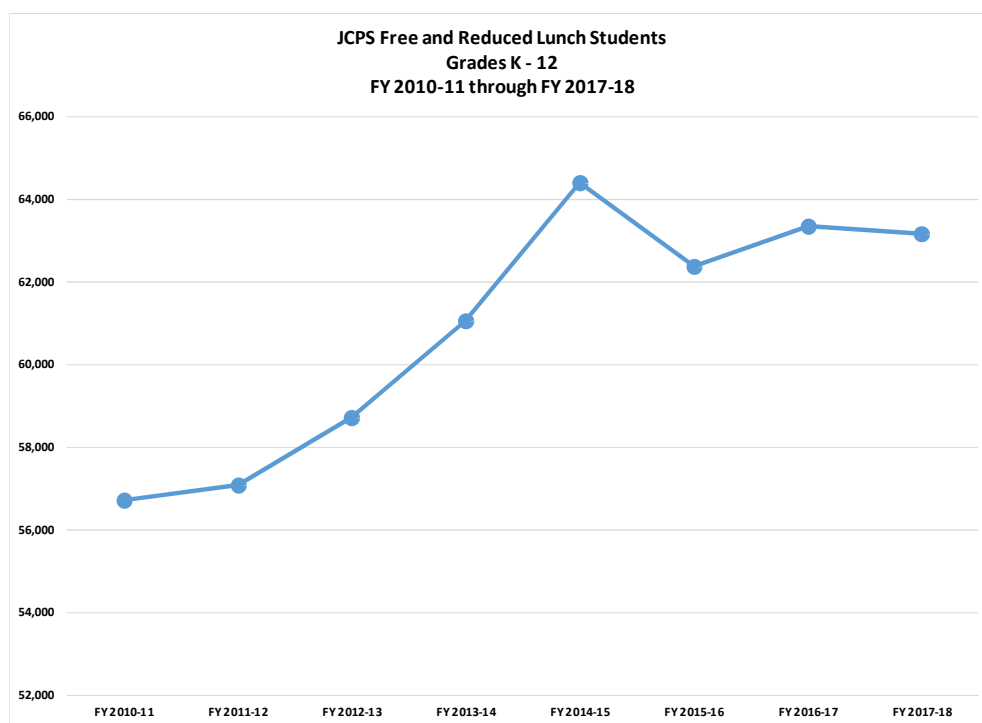
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
K - 12 Membership	93,271	93,951	94,921	95,483	95,796	96,094	96,595	96,779	95,005 *
K - 12 ADA	88,326	88,967	89,368	90,400	90,782	90,886	90,747	90,555	89,328
K - 12 ADA per SEEK **	84,862	85,656	85,914	86,604	87,017	87,185	87,151	86,975	86,296

* Of the total membership loss of 1,774 from previous year, 1,213 was at the Kindergarten level due to state change in age requirement.

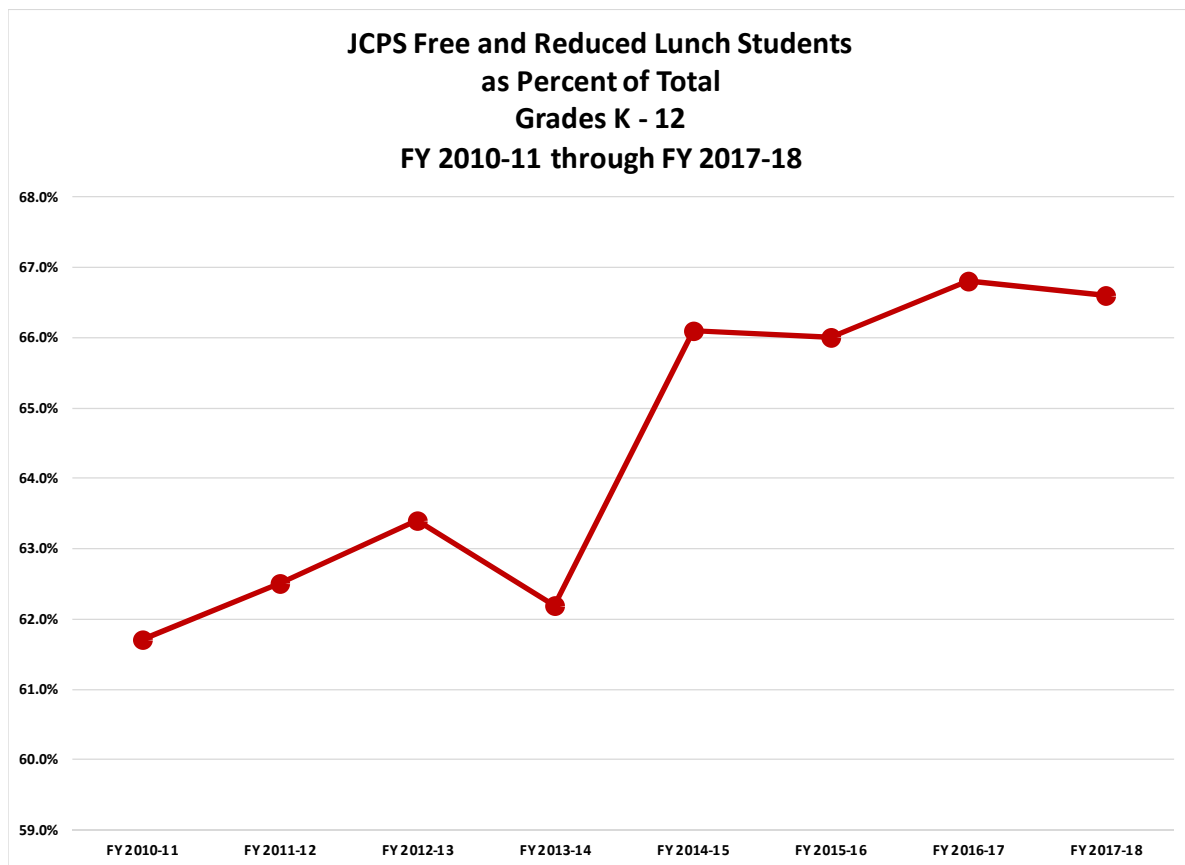
** SEEK only gives half credit for Kindergarten average daily attendance since state does not fund a full-day Kindergarten program.

FREE AND REDUCED LUNCH STUDENTS

Students in this particular subset may face unique challenges, and these challenges can become barriers to their success. It is imperative that JCPS provide optimal support in the form of additional resources to each student in this subset, which correlates to strategy 1.1.2, personalize learning. These additional resources must be allocated to the degree that all obstacles are removed in order to accelerate learning. The removal of obstacles to learning is an imperative captured in strategy 1.1.3, providing equitable access. Another factor correlating to the challenges a student may face is the concentration of free and reduced students that exists within the school the student attends. The Planning and Evaluations Department concluded a literature review on the research validating the reality that students at schools with higher poverty concentrations face greater challenges than students at schools with lower poverty concentrations. The research captured in the literature review demonstrates poverty concentration at a school is a stronger predictor of academic failure than individual poverty of a student. Therefore, discussions continue to occur on the best approaches to allocating resources with intentionality and accountability while focusing on the needs and individual learning styles of each child. JCPS will not lose sight on the reality that the free and reduced percentages (i.e. concentrations) at a school matters. The numbers of free and reduced lunch students continues to grow as well as the overall percent of our students across the District that fall within this growing segment.



FREE AND REDUCED LUNCH STUDENTS (continued)



Free and Reduced (grades K - 12)

FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
61.7%	62.5%	63.4%	62.2%	66.1%	66.0%	66.8%	66.6%

Did you know?

- 1 out of 6 (13 million) kids in the U.S. struggle with hunger daily
- 25% of households with children living in large cities are food-insecure, meaning they have limited availability to nutritionally adequate and safe food
- A healthy breakfast gives children the energy and focus needed to make the most of their school day

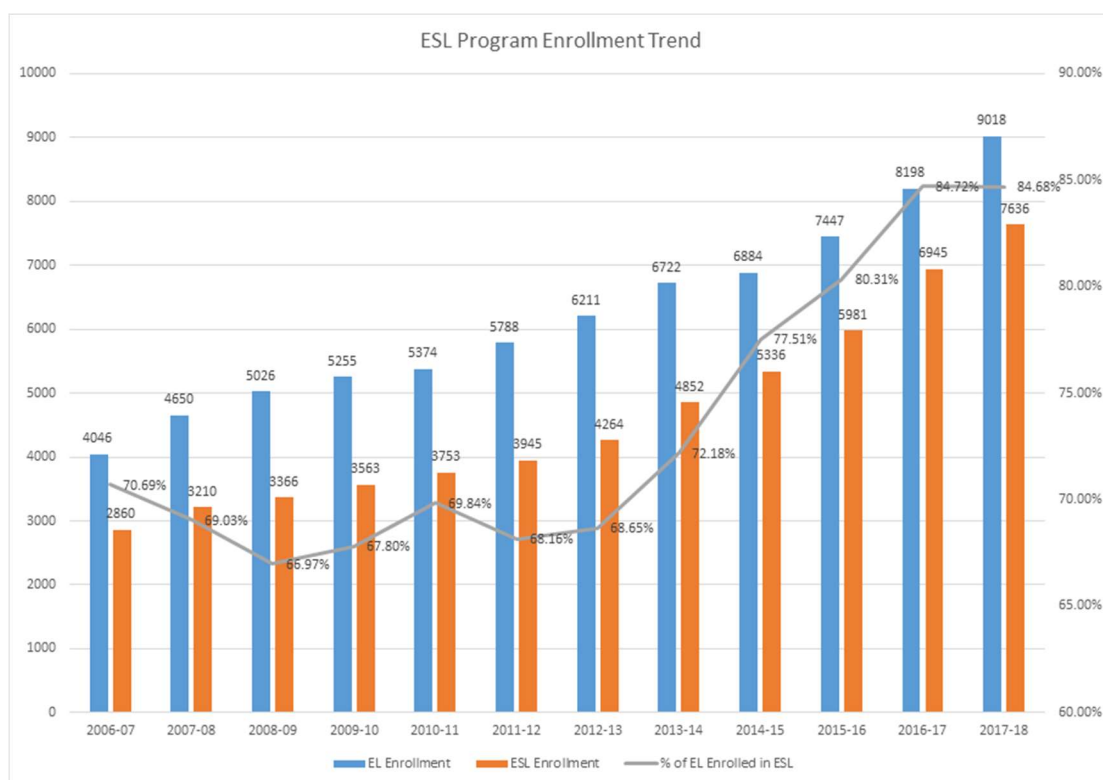
Kids who eat school breakfast:

- Miss fewer school days
- Get 17.5% better grades
- Are 20% more likely to graduate high school
- Eating breakfast can reduce obesity, high blood pressure, heart-disease, and diabetes.

Source: NoKidsHungry.org

INCREASED DIVERSITY IN OUR STUDENT POPULATION

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 9,000 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 that our ESL program has become one of the primary areas of investment that 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 ESL Department has grown. In 2003-04, 77 languages were supported by ESL Department, in 2012-13 it was 109 languages, and in 2018-19 there are more than 125 languages in our District. The continued success of the program allows us to reach other students in order 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 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.



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. In 2016-17 school year, the district identified 5780 students as homeless. 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.

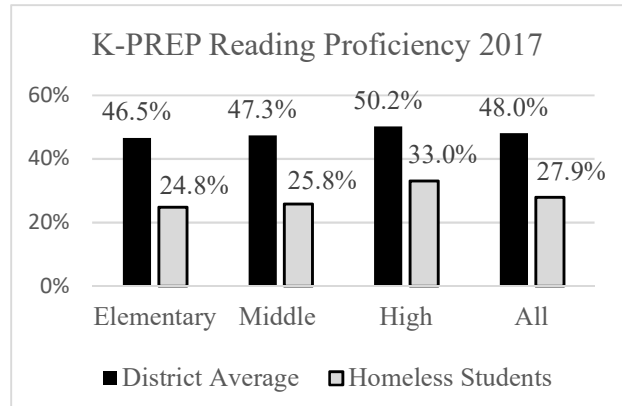
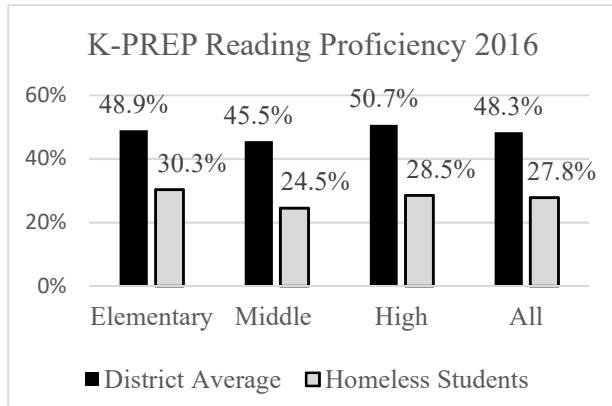
Performance Rating for Educational Progress (K-PREP) Assessments. At each level (elementary, middle and high) the proficiency rate in reading for homeless students lags the District average by over 17 percentage points while in math the disparity ranges from 10.7 percentage points at the high school level to 22.8 percentage points at the elementary level (2017). The retention rate for homeless students has decreased since 2012, yet it remains 1.6 percentage points higher than the rate for the District as a whole. The mobility index (meaning a change in school) for homeless students is nearly three times the District rate (19.8 vs. 6.8). Homeless students often experience difficulty maintaining school enrollment, consistently attending school, and performing on grade level due to family instability and mobility. In the last three years, the District has seen a steady increase in requests for transportation services, case management services and mental health supports resulting from the stresses of family instability.

2016-17 KDE Homeless Education Student Count for District

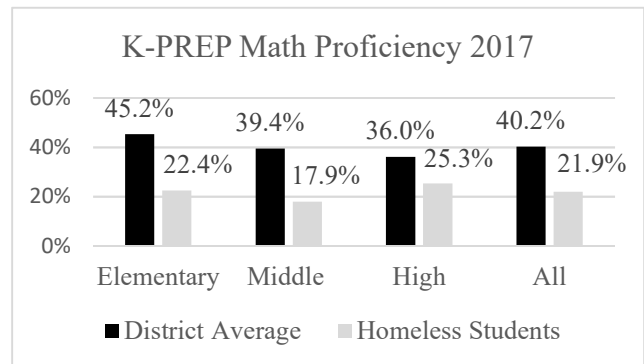
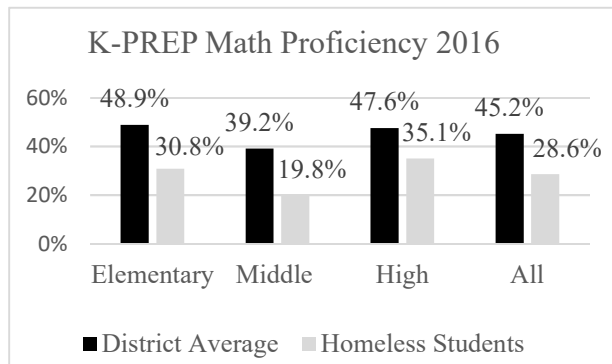
Number of Students	Ages	Grade level
14	0-2	Pre-K ages 0-2
255	3-5	Pre-K (ages 3-4)
586	4-6	Kindergarten
2,269	5-12	Elementary (Grades 1-5)
1,199	10-17	Middle (Grades 6-8)
1,457	13-20	High (Grades 9-12 and 14)
Total 5,780	Ages 0-20	All grades

K-PREP Reading - Proficient or Distinguished

District Average compared with Students Who Are Homeless



K-PREP Math - Proficient or Distinguished District Average compared with Students Who Are Homeless



Attendance, Retention and Graduation Rates 2016

District Retention	Homeless Student Retention	District Attendance	Homeless Student Attendance	District Graduation	Homeless Student Graduation
3.6	5.2	93.5	90.3	80.1	78.4

CHANGES FROM THE TENTATIVE BUDGET TO THE WORKING BUDGET

The following changes occurred since the Tentative Budget was approved on May 29, 2018:

- Prior year school carryover for flex and textbook has occurred in the amount of \$9,398,718. Carryover is the budgeting of funds in the new-year based on unused surplus in the previous year.
- Central office carryover was provided in the amount of \$4,092,443 in order to complete projects such as Annual Facilities Improvement Fund, Restorative Practice, and many others.
- Carry Forward was provided district-wide in an amount exceeding \$14 million. Carry Forward is the prior year budget pushed forward for purchase orders initiated in the prior year when no invoice was yet paid. In order to honor the District's obligation, an amount equal to the prior year unpaid purchase orders is budgeted in the new-year.
- The Kentucky Department of Education increased the amount required to be budgeted for state-paid benefits by over \$100 million. This item does not impact the strategic use of resources in JCPS.
- Adult Ed state and federal grants are now in the budget. Every five years, Adult Ed must submit an application to be approved for renewal. Currently, Adult Ed is not in the Tentative Budget. We expect final confirmation the Adult Ed program at JCPS will continue to be sustained by the state and federal governments.
- An increase of \$6.5 million in General Fund projected receipts, a 0.7% increase over the Tentative Budget.
- Newly approved expense items in General Fund as follows:
 - 1) \$10,557,271 increase in expenses for a rescue of funding for Early Childhood services by replacing Head Start funding due to JCPS relinquishment and decreased state preschool grant funding.
 - 2) An increase in COLA of about \$3.4 million based on a contract approved August 7th, 2018.
 - 3) A \$2,875,000 set-aside for stipends for teachers at Accelerated Improvement Schools.
 - 4) \$1,343,555 for an additional 40 bus driver positions made available to Transportation Department.
 - 5) A \$1,150,000 set-aside for a new summer school program.
 - 6) \$864,659 in start-up costs for new locations of Phoenix and Newcomer Academy.
 - 7) \$666,486 for ten additional ESL teachers.
 - 8) \$408,200 for 20 additional bus monitors.
 - 9) \$382,700 for additional positions requested by Human Resources.
 - 10) \$260,000 increase for bus driver attendance bonus (now \$2,860,000 per year).
 - 11) \$172,078 for six additional ECE Instructional Assistants.
 - 12) \$165,000 estimated new cost for department head rate change per August 7th contract.
 - 13) \$141,000 for Facilities Inventory Support due to Kentucky Facilities Inventory and Classification System (KFICS).
 - 14) \$95,965 increase in Security Resource Officer (SRO) contract.
 - 15) \$87,400 for support of National Board Certification per contract approved August 7th.
 - 16) \$65,000 for extended days for ECE consulting teachers.

FY 2018-19 INVESTMENTS SUPPORTING THE STRATEGIC VISION

The following section is to demonstrate how the usage of resources has been intentionally directed to support the major pillars of the strategic vision. There is also an entire list of all initiatives added for FY 2018-19 in this document.

2018-19 INVESTMENTS IN LEARNING, GROWTH, and DEVELOPMENT

ACHIEVEMENT GAP

EARLY CHILDHOOD - \$10.6 million

This funding rescue was required due to the relinquishment of Head Start as well as significantly decreased state funding of preschool. The JCPS Early Childhood Program is committed to the well-being of the whole child and family. Our commitment is focused on supporting families to set goals and make progress toward self-sufficiency, developing their child's skills to ensure school readiness, and provide behavioral health supports.

STIPENDS FOR TEACHERS AT - \$2.9 million

This was approved on August 7th in order to provide an incentive to retain teachers at Accelerated Improvement Schools.

W.E.B. DuBOIS ACADEMY - \$1.4 million

The W.E.B. DuBois Academy is a new program opening during the 2018-19 school year with 150 sixth-grade students. The program will grow to become a sixth through eighth grade academy serving 450 students. The Academy is open to all male students and will offer 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 our scholars as they grow as learners and self-aware young men.



1/2 TEACHER SUPPORT FOR MIDDLE and HIGH SCHOOLS - \$1.5 million

This is a one-year accommodation in order for schools to acclimate to the new standard to using certified staff only in all responsibilities of instructional oversight.

MAP (Universal Screener for grades K – 12) - \$1.2 million

Measures of Academic Progress (MAP) testing is a universal screener to support Response to Intervention across the district. Having a common assessment provides all students, families, and teachers academic progress checks throughout the year. MAP is also used as an assessment to identify gifted and talented students in elementary and middle grades and provide teachers with information they need to personalize learning for each student. We will continue to administer for K-8 and will add 9-12 in 2018-19.

ECE TEACHERS and INSTRUCTIONAL ASSISTANTS - \$842,000

Exceptional Child Education (ECE) programs are designed to meet the needs of students who have educational disabilities. Services are provided in both comprehensive and special education facilities, and a range of programs, techniques, methods, and materials are available for individualized instruction.

ESL PROGRAM (ENGLISH as a SECOND LANGUAGE) - \$666,486

With more than 9,000 English Learners (EL), JCPS is truly diverse. Our English as a Second Language (ESL) department provides direction, leadership, and support for our fastest growing group of students. In 2003-04, 77 languages were supported by the ESL Department and in 2018-19, there are more than 125 languages in our district. The continued success of the program allows us to reach all students to assist in removing barriers impacting their opportunity for success. 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 - \$368,893, plus \$348,389 in start-up costs

FY 2018-19 was a monumental milestone for this program as the school was moved out of the Academy at Shawnee into its own stand-alone location.

SIMMONS COLLEGE PARTNERSHIP - \$260,000

A Jefferson County High School satellite site will be placed at Simmons College to support students with high school graduation and enrolling at Simmons College. The site would be housed in the administration building on their college campus.

REACH - \$100,000

REACH (Realizing Effort and Commitment Towards Hope) is a summer enrichment program designed to service and identify high potential gap students for possible placement in the district's advance program. The continuation of this program will continue to supporting closing the excellence gap which exists in our district, state, and nation. FY 2018-19 is the second year for the operation of this program.

LIT PROGRAMS - \$70,000

These after school programs provide enrichment opportunities for students to improve in literacy through play, movement, and application, and serve as both remediation and acceleration depending on the student.

2018-19 INVESTMENTS IN LEARNING, GROWTH, and DEVELOPMENT

PROFICIENCY

RESTORATIONS OF SCHOOL REDUCTIONS - \$4.32 million

Schools provided feedback that mandatory reductions over the past two years had been a true hardship. Restoration of these allocations became a Board priority as early as August 2017, if not earlier.

ACADEMIES OF LOUISVILLE - \$3.5 million

As of 2018-19 the Academies of Louisville has added three more participating schools and there are now 14 JCPS high schools that have adopted the Academy model to offer nearly 17,500 students a new approach to education—one that directly relates to the world today. Academies of Louisville are small learning communities in which core teachers and CTE teachers engage students through the lens of a career themes. The Academies of Louisville provides a dedicated academy principal and counselor, strong business and community partners, and experiential learning opportunities. The academy model aligns education and workforce development needs to better prepare students for postsecondary and career success. The following businesses are the first to join our mission, but have currently signed 70+ business partners.

- Class Act Federal Credit Union (Southern)
- GE Appliances (Doss)
- Kentucky Kingdom (Moore)
- Lantech (Jeffersontown)
- UPS (Shawnee)
- UAW (Jeffersontown)
- Paradise Tomato Kitchen (Valley)
- Oxmoor Auto Group (Southern)
- Norton Healthcare (PRP)
- New West Agency (Ballard)
- Masonic Homes of Kentucky (Seneca)
- Trilogy Health Services (Waggener)
- Building Industry Association of Greater Louisville (Western)
- Trilogy Health Services (Waggener)
- Building Industry Association of Greater Louisville (Western)

EXPANSION OF ART and MUSIC - \$3.5 million

A priority of the Board, this allocation will provide art and music to all elementary students while covering the cost of teacher planning time already embedded in the contract. Research has found that art and music facilitate, and enhances skills that children inevitably use in other areas. These learning experiences enhance the creativity in students and have a life-long impact.

TEXTBOOK GRANT RESCUE - \$958,000

Funding of textbooks with local support at elementary and middle school levels became necessary when the state cut funding to this item.

BACKPACK OF SKILLS - \$300,000

An initiative called Backpack of Skills is part of Dr. Pollio's plan for moving the district forward. 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. Starting with the 2018-19 year, students are asked to 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 process will ensure that each student is transition-ready.

PROJECT-BASED LEARNING - \$200,000

This is a tool to track progress of student mastery.

2018-19 INVESTMENTS IN INCREASING CAPACITY AND IMPROVING LEARNING**STUDENT ENGAGEMENT AND BEHAVIOR****CULTURAL COMPETENCE TRAINING AND RESOURCE TEACHERS - \$434,000**

Cultural Competence training is essential to improve outcomes for students. It will help students and teachers connect in a way that will create a culture and climate conducive for all students.

COMPASSIONATE SCHOOLS - \$710,000 (1 year only)

This is a one-year rescue of the program at nine schools previously funded by the grant. The Compassionate Schools Project (CSP) is an innovative approach to meet the needs of 21st century students. 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.

EQUITY CULTURE PROJECT - \$101,500

This is an information-gathering research project, designed to gather baseline data on cultural competence, climate and culture, instructional capacity, learning conditions and other perceptions directly from principals, teachers, students, and parents. This information will help guide professional development provided to administrators and teachers on cultural competence.

FOSTER CARE - \$115,538

In order to adequately address the new mandates, the district needs infrastructure that will support and help foster care students in the district as mandated by the Every Student Succeeds Act (ESSA)

2018-19 INVESTMENTS IN INCREASING CAPACITY AND IMPROVING LEARNING**STAFF CAPACITY****SUB SOLUTIONS - \$1.85 Million**

In an effort to provide real-time professional learning and an increased awareness of perceived tough schools, JCPS is implementing a shadowing experience for all new subs. Participants are required to attend prescribed professional development as well as participate in the Accelerated Improvement Schools Institute alongside the schools' teachers.

DEEPER LEARNING SYMPOSIUM - Additional \$500,000 (plus Title II support of \$300,000)

The Deeper Learning Symposium is an annual event designed to expose schools and teachers leaders to the best approaches in the field in order to plan strategical outcomes for student learning. The Professional Development/Professional Learning department supports staff in their quest for lifelong learning and growth.

MICRO-CREDENTIALS – \$25,000

Provide JCPS teacher leadership with a Performance Assessment

PRIORITY NEW TEACHER INSTITUTE - \$25,000

This is teacher training used in turnaround classrooms.

ENSURING SAFETY AND SECURITY AT SCHOOL LEVEL**20 BUS MONITORS - \$314,000**

This initiative will provide additional adult oversight during student transportation.

CHILD ABUSE AND NEGLECT BACKGROUND CHECKS (CAN) - \$170,000

Check backgrounds of all adults that directly serve students.

INCREASE IN SECURITY RESOURCE OFFICER PROGRAM - \$95,965

Provides one School Resource Officer (SRO) for high, middle, and elementary schools for a total of 17 officers for 18 schools (Frost and Stuart share).

PREVENTIVE AND SYSTEMATIC CHANGE**RESTORATIVE PRACTICES - \$890,310 (from carryover)**

This initiative will ensure the use of methods to repair relationships that have been damaged, including those damaged through bullying. The program provides a full spectrum of leadership training, staff training, implementation support, data collection and monitoring, educational resources and materials for both district and building staff.

COMMUNITY DATA SPECIALIST - \$139,926

This person will monitor access of programs, enrollments of schools, suspensions, etc. Person will also monitor practices that perpetuate inequities and limits access, equality, and fairness for students, employees, and community.

GIFTED AND TALENTED PROGRAM DIRECTOR - \$98,872

The goal of this program is to improve access to gifted and talented education and to increase the number of teachers that are gifted and talented trained.

INVESTMENT IN IMPROVING INFRASTRUCTURE AND INTEGRATING SYSTEMS

INCREASING OPERATIONAL EFFICIENCY



Our operational components are an integral part to the support of students. These aspects are reviewed on an on-going basis. It is easy to take some of these items for granted, but these are essential components.

OPERATIONAL DEMOGRAPHICS

- 15,611,336 gross square footage of buildings
- 10,400,000 total square feet of roof area
- 2,311 Total acres
- 1,444 Grass acres that are mowed
- Average age of our schools is 55 years old
- District unmet capital construction need is \$1,332,488,951
- Total Bus Miles driven for FY '18 – 16,761,500
- Total number of students transported FY '18 : 68,008
- 1,300 employees in transportation – over 1,000 bus drivers
- 1,267 buses
- 13 compounds 2 garages
- 2,094 bus routes: 903 middle/high, 891 elementary, 300 early childhood.
- Average bus ride time in 2018: Elementary 25 min.; Middle/High 31 min.; Total 28.3 min
- Daily Mileage in 2018 - 94,096

FY 2018-19 INVESTMENTS IN OPERATIONS:

40 BUS DRIVER POSITIONS - \$1,343,455

Increase number of bus driver positions.

ANNUAL FACILITIES IMPROVEMENT FUND – \$1.0 Million increase

This fund is now at \$7.5 million total, and is intended to cover the cost of all facility issues that impact the safety, health, and welfare of students, faculty, and staff.

NEW GPS SYSTEM - \$700,000

Upgrade system for buses real-time tracking. This is an annual cost.

REVENUE

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

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

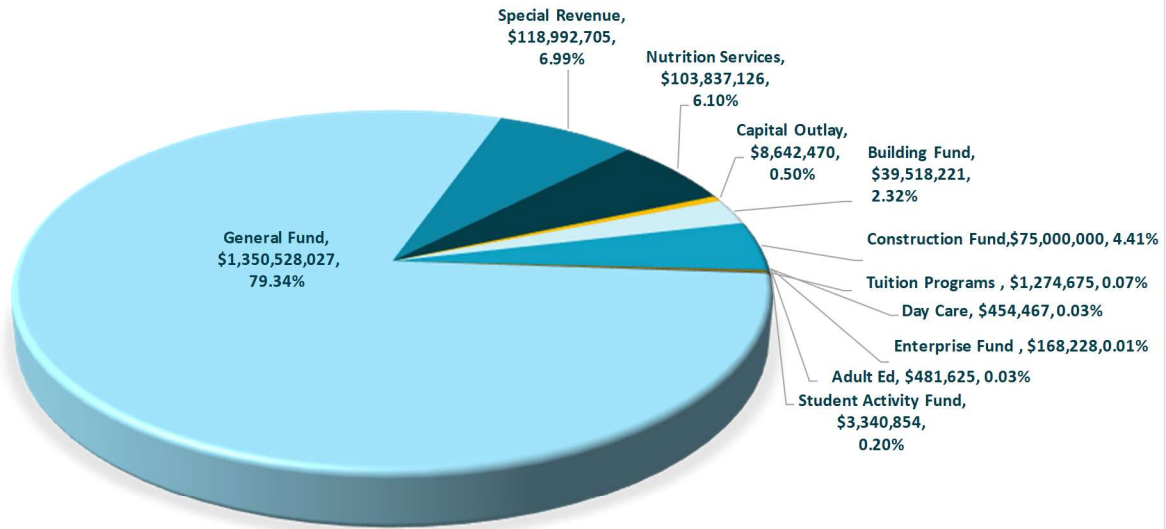
The General Fund is where the Board has the greatest flexibility. The primary allocations to schools comes from General Fund, and there are state regulations that obligate the District to specific standards. Actions of the Board can and do impact resource usage in General Fund. These actions can ensure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

Many of our other funds are categorical in nature. 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 Kentucky Department of Education, or the federal Department of Education. The funds that are categorical are as follows: Special Revenue Fund (grants and awards); Capital Outlay Fund; Building Fund; and Construction Fund.

Other funds are considered to be primarily self-sufficient in nature. This simply means these funds require no local support in order to sustain services to students. The largest self-sufficient fund is Nutrition Services. This fund is primarily resources through reimbursements of expense through the federal government. Specifically, the school breakfast and lunch programs are administered by the United States 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 Ed Fund, Tuition Programs Fund, and the Jefferson County Educational Foundation. 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 in order to sustain the program.



FY 2018-19 WORKING BUDGET - REVENUE ALL FUNDS



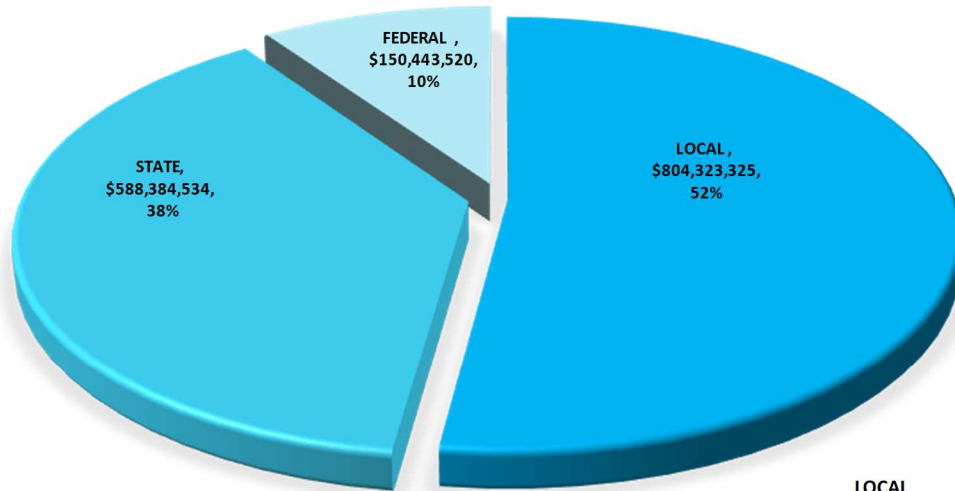
Total Budget \$1.7 billion

REVENUE BUDGET (All Fund Sources)

General Fund	1,350,528,027	79.34%
Special Revenue	118,992,705	6.99%
Nutrition Services	103,837,126	6.10%
Capital Outlay	8,642,470	0.50%
Building Fund	39,518,221	2.32%
Construction Fund	75,000,000	4.41%
Day Care	454,467	0.03%
Enterprise Fund	168,228	0.01%
Adult Ed	481,625	0.03%
Student Activity Fund	3,340,854	0.20%
Tuition Programs	1,274,675	0.07%
TOTAL WORKING BUDGET	1,702,238,398	100.00%

Local taxpayers support JCPS more than state or federal fund sources:

**FY 2018-19 Working Budget Revenue Sources
ALL FUNDS
Excludes Fund Balance**



LOCAL	804,323,325
STATE	588,384,534
FEDERAL	150,443,520
subtotal	1,543,151,379
fund balances	159,087,019
TOTAL	1,702,238,398



Revenue	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19
LOCAL							
General Fund Local							
Beginning Fund Balance	124,560,396	130,226,135	120,080,560	119,207,881	132,975,573	133,335,176	128,335,000
General and Personal Property	348,844,922	356,929,472	365,574,681	382,661,970	397,432,143	419,678,233	440,553,515
Delinquent Property	6,835,445	5,756,726	5,499,426	5,017,004	4,895,473	4,883,414	4,900,000
Motor Vehicle	24,800,071	25,303,237	27,259,351	26,860,776	29,045,275	29,567,758	30,721,921
Franchise	14,092,617	7,751,721	9,136,124	9,444,437	10,793,940	11,484,939	12,230,907
Total Property Taxes General Fund	394,573,055	395,741,156	407,469,582	423,984,187	442,166,831	465,614,344	488,406,343
Occupational Taxes	128,882,355	132,569,312	139,825,242	151,821,629	156,387,646	162,374,610	170,493,750
Other Local	14,918,394	14,346,876	13,360,282	12,636,442	13,643,868	17,325,396	15,538,800
Subtotal General Fund Local Revenue	662,934,200	672,883,479	680,735,666	707,650,139	745,173,918	778,649,526	802,773,893
Restricted Funds (Local Grants)	12,369,059	11,543,233	10,754,163	11,593,409	10,048,783	12,013,574	6,205,798
Nutrition Services							
Prior year fund balance	29,607,924	29,145,530	19,961,220	19,036,565	18,410,461	-3,083,544	29,844,520
Rental Reimbursement (Acctng entry)	2,880,000	2,900,000	2,900,000	2,940,000	2,998,602	2,964,497	10,000
Receipts (a-la-carte etc.)	9,533,799	8,197,257	5,984,312	4,112,798	3,685,798	3,004,729	4,500,000
Local Reimbursement etc.	39,876	54,142	11,081	44,903	99,617	107,283	135,000
Subtotal Nutrition Serv. Local Revenue	42,061,599	40,296,929	28,856,613	26,134,266	25,194,478	2,992,965	34,489,520
Building Fund Revenue							
Prior year fund balance	2,883,692	33,212,152	6,284,171	243,712	7,338,517	0	0
Property Tax (Nickel Tax)	31,289,546	31,699,383	32,147,963	33,703,962	35,478,080	37,436,917	39,518,221
Fund Transfer	41,250,011	0	0	0	0	0	0
Other Revenue	207,453	203,135	203,801	203,786	0	0	0
Subtotal Building Fund Revenue	75,630,702	65,114,670	38,635,935	34,151,460	42,816,597	37,436,917	39,518,221
Construction Fund							
Bond Principal and Premium	104,375,000	78,820,133	81,667,205	58,036,622	44,955,100	0	75,000,000
Fund Transfer	30,460,353	36,290,028	15,964,380	4,543,586	18,653,921	4,556,264	0
Interest	134,002	165,698	234,742	288,517	420,989	259,316	0
Misc Revenue	0	0	0	802,175	73,261	44,547	0
Subtotal Construction Fund Revenue	134,969,355	115,275,859	97,866,327	63,670,900	64,103,271	4,860,127	75,000,000
Day Care Fund							
Beginning Fund Balance	36,487	155,353	-334	112,561	246,382	13,280	415,669
Fees	504,953	39,613	27,341	22,764	66,756	3,827	325
Subtotal Day Care Fund	541,440	194,966	27,007	135,325	313,138	17,107	415,994
Enterprise Fund							
Beginning Fund Balance	0	1,500	-21,495	16,073	27,140	40,672	44,782
Fund Transfer	59,300	69,636	24,213	95,170	101,343	94,449	95,000
Fees and Donations	28,152	17,156	101,090	67,846	50,718	61,854	23,510
Subtotal Day Care Fund	87,452	88,292	103,808	179,089	179,201	196,975	163,292
Adult Education (Tuition component)							
Beginning Fund Balance	169,207	219,466	99,462	12,029	86,410	158,393	231,074
Fund Transfer	5,715	526	0	0	0	0	0
Fees and Interest	446,744	455,230	399,858	301,094	231,413	214,650	218,926
Subtotal Adult Ed (Tuition)	621,666	675,222	499,320	313,123	317,823	373,043	450,000
Tuition Preschool							
Beginning Fund Balance	33,117	21,459	-173,683	0	0	-268,966	223,753
Transfers In	0	0	183,099	24,230	0	0	0
Fees and Interest	769,384	672,725	663,178	739,239	902,635	889,911	871,788
Subtotal Tuition Preschool	802,501	694,184	672,594	763,469	902,635	620,945	1,095,541
Activity Fund	0	0	719,682	1,636,884	2,505,823	3,911,360	3,340,854
TOTAL LOCAL FUNDING	930,017,974	906,766,834	858,871,115	846,228,064	891,555,667	841,072,539	963,453,113

Revenue	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19
STATE REVENUE							
General Fund State							
SEEK Funds	263,184,705	261,949,817	267,901,401	266,225,294	260,406,772	248,012,271	242,117,316
other state	20,344	12,416	20,588	30,206	35,605	25,840	25,000
National Board Certification	284,963	351,383	397,393	415,545	434,848	0	0
Revenue in Lieu of Taxes	1,748,204	1,748,117	1,602,314	1,747,934	1,747,810	1,895,654	1,893,000
State-paid Benefits	156,614,534	163,724,635	185,420,795	189,562,894	192,194,317	298,310,873	298,211,921
Subtotal General Fund State Revenue	421,852,750	427,786,368	455,342,491	457,981,873	454,819,352	548,244,638	542,247,237
Restricted Funds (State Grants)	34,844,481	30,369,373	36,300,130	38,571,846	36,817,000	33,886,228	30,209,642
Nutrition Services State Revenue							
Restricted revenue	438,712	463,098	462,360	486,438	0	514,501	530,000
State-paid Benefits	3,778,152	1,591,235	3,602,521	3,494,478	3,687,631	4,550,566	4,550,566
Subtotal Nutrition Serv. State Revenue	4,216,864	2,054,333	4,064,881	3,980,916	3,687,631	5,065,067	5,080,566
Capital Outlay Fund	8,721,252	8,708,956	8,701,711	8,718,544	8,715,087	8,697,469	8,642,470
Building Fund Revenue	324,994	0	439,945	0	0	0	0
Day Care Fund							
State-restricted revenue	159,336	540,848	518,253	497,633	307,840	303,728	0
State-paid Benefits	94,435	96,790	48,192	42,140	44,792	38,474	38,474
Subtotal Day Care Fund	253,771	637,638	566,445	539,773	352,632	342,202	38,474
Enterprise Fund (State-paid benefits)	5,969	9,328	9,594	4,627	3,987	4,936	4,936
Adult Education (Tuition component)	60,569	43,047	82,719	38,457	34,618	31,625	31,625
Tuition Preschool (State-paid benefits)	116,982	69,970	113,333	122,302	146,311	179,135	179,135
TOTAL STATE FUNDING	470,397,632	469,679,013	505,621,249	509,958,338	504,576,618	596,451,300	586,434,085
FEDERAL REVENUE							
General Fund Federal							
Impact Aid and other	5,504	8,305	4,959	4,728	2,879	44,243	8,000
Indirect Cost	2,880,262	2,805,687	3,009,041	6,576,164	6,082,026	6,392,374	5,498,897
Subtotal General Fund Federal Revenue	2,885,766	2,813,992	3,014,000	6,580,892	6,084,905	6,436,617	5,506,897
Restricted Funds (Federal Grants)	119,079,888	94,125,102	89,103,244	93,719,591	96,932,926	93,128,060	82,577,266
Nutrition Services Federal Reimbursement	40,647,568	42,801,429	48,879,130	56,610,794	58,519,425	58,712,629	64,267,040
Day Care Fund	63,462	0	0	0	0	0	0
TOTAL FEDERAL FUNDING	162,676,684	139,740,523	140,996,374	156,911,277	161,537,256	158,277,306	152,351,203
TOTAL REVENUE ALL FUNDS	1,563,092,290	1,516,186,370	1,505,488,738	1,513,097,679	1,557,669,541	1,595,801,145	1,702,238,401



TOTAL REVENUE TREND -

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 *	2018-19
GENERAL FUND RECEIPTS	768,470,152	806,497,787	809,533,070	833,590,803	863,103,189	880,955,363	901,684,733	923,981,106
BEGINNING FUND BALANCE	140,544,034	124,560,396	130,226,135	120,080,560	119,207,881	132,975,573	133,335,176	128,335,000
STATE PAID BENEFITS	148,253,446	155,864,155	163,235,148	184,912,216	189,562,894	192,194,317	298,310,873	298,211,921
SPECIAL REVENUE	185,252,280	166,293,428	136,037,808	136,157,537	143,884,846	143,798,709	133,917,033	118,992,705 **
CAPITAL IMPROVEMENT	103,251,654	196,264,020	189,117,307	145,643,918	106,540,904	115,634,956	50,814,513	123,160,691
ENTERPRISE FUNDS	86,148,777	88,560,362	86,801,184	83,089,517	87,936,371	88,602,934	72,447,986	109,556,975
TOTAL	1,431,920,343	1,538,040,148	1,514,950,652	1,503,474,551	1,510,236,085	1,554,161,852	1,590,510,314	1,702,238,398

ADDITIONAL DETAIL

ENTERPRISE FUNDS	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
NUTRITION SERVICES	83,270,358	86,926,032	85,152,690	81,800,623	86,725,976	87,401,535	66,770,660	103,837,126
TUITION PROGRAMS	0	0	0	0	885,771	1,048,946	800,079	1,274,675
DAY CARE	1,351,140	858,673	832,604	593,452	675,098	665,770	359,308	454,467
ENTERPRISE	705,302	93,421	97,620	113,402	183,716	183,188	201,911	168,228
ACTIVITIES FUND	0	0	0	719,682	1,636,884	2,505,823	3,911,360	3,340,854
ADULT ED	821,977	682,236	718,270	582,040	351,581	352,441	404,668	481,625
	86,148,777	88,560,362	86,801,184	83,809,199	90,459,026	92,157,703	72,447,986	109,556,975

CAPITAL IMPROVEMENT	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18 ***	2018-19
CONSTRUCTION	54,352,011	111,587,072	115,293,681	97,866,327	63,670,900	64,103,273	4,680,127	75,000,000
CAPITAL OUTLAY	8,565,567	8,721,252	8,708,956	8,701,711	8,718,544	8,715,087	8,697,469	8,642,470
BUILDING FUND	40,334,076	75,955,696	65,114,670	39,075,880	34,151,460	42,816,596	37,436,917	39,518,221
	103,251,654	196,264,020	189,117,307	145,643,918	106,540,904	115,634,956	50,814,513	123,160,691

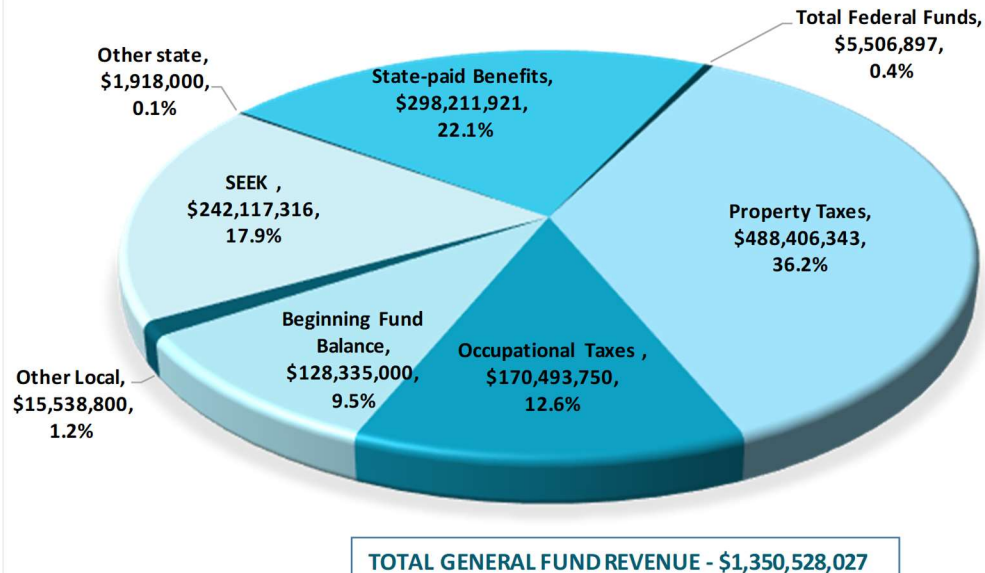
* 2017-18 and 2018-19 State-paid benefits are up due to Governor's plan for making pension plans solvent

** 2018-19 Special Revenue is down due to absence of Head Start

*** 2017-18 Construction Fund is down because no bond was sold.

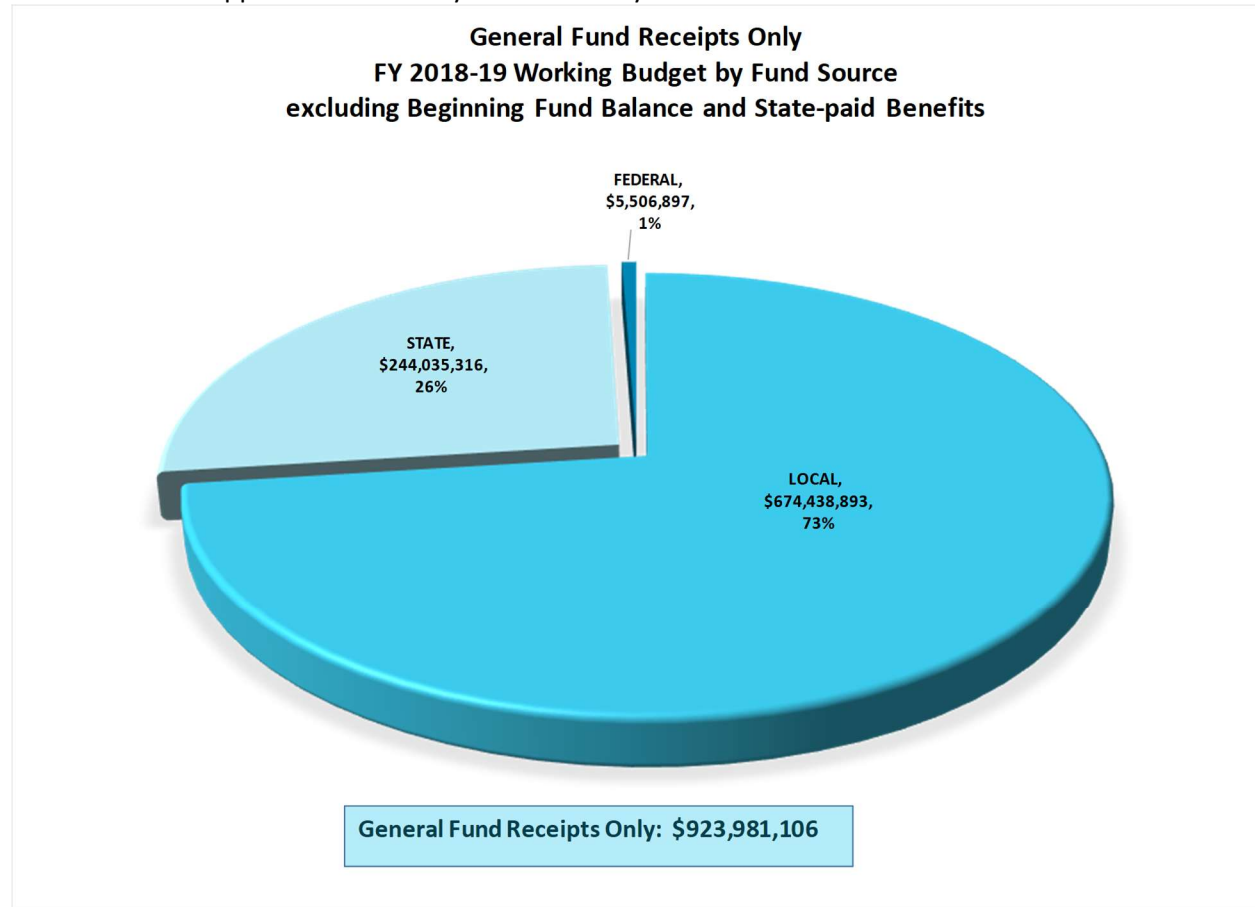


GENERAL FUND 2018-19 WORKING BUDGET REVENUE



GENERAL FUND	2018-19 Budget	
Property Taxes	\$488,406,343	36.2%
Occupational Taxes	\$170,493,750	12.6%
Beginning Fund Balance	\$128,335,000	9.5%
Other Local	\$15,538,800	1.2%
SEEK	\$242,117,316	17.9%
Other state	\$1,918,000	0.1%
State-paid Benefits	\$298,211,921 *	22.1%
Total Federal Funds	\$5,506,897	0.4%
TOTAL	\$1,350,528,027	100.0%

If we exclude fund balance and state-paid benefits, then we can see the true proportions of fund sources for the support of elementary and secondary education in JCPS General Fund:



2018-19 GENERAL FUND RECEIPTS ONLY		
LOCAL	\$674,438,893	73%
STATE	\$244,035,316	26%
FEDERAL	<u>\$5,506,897</u>	1%
TOTAL	\$923,981,106	100%

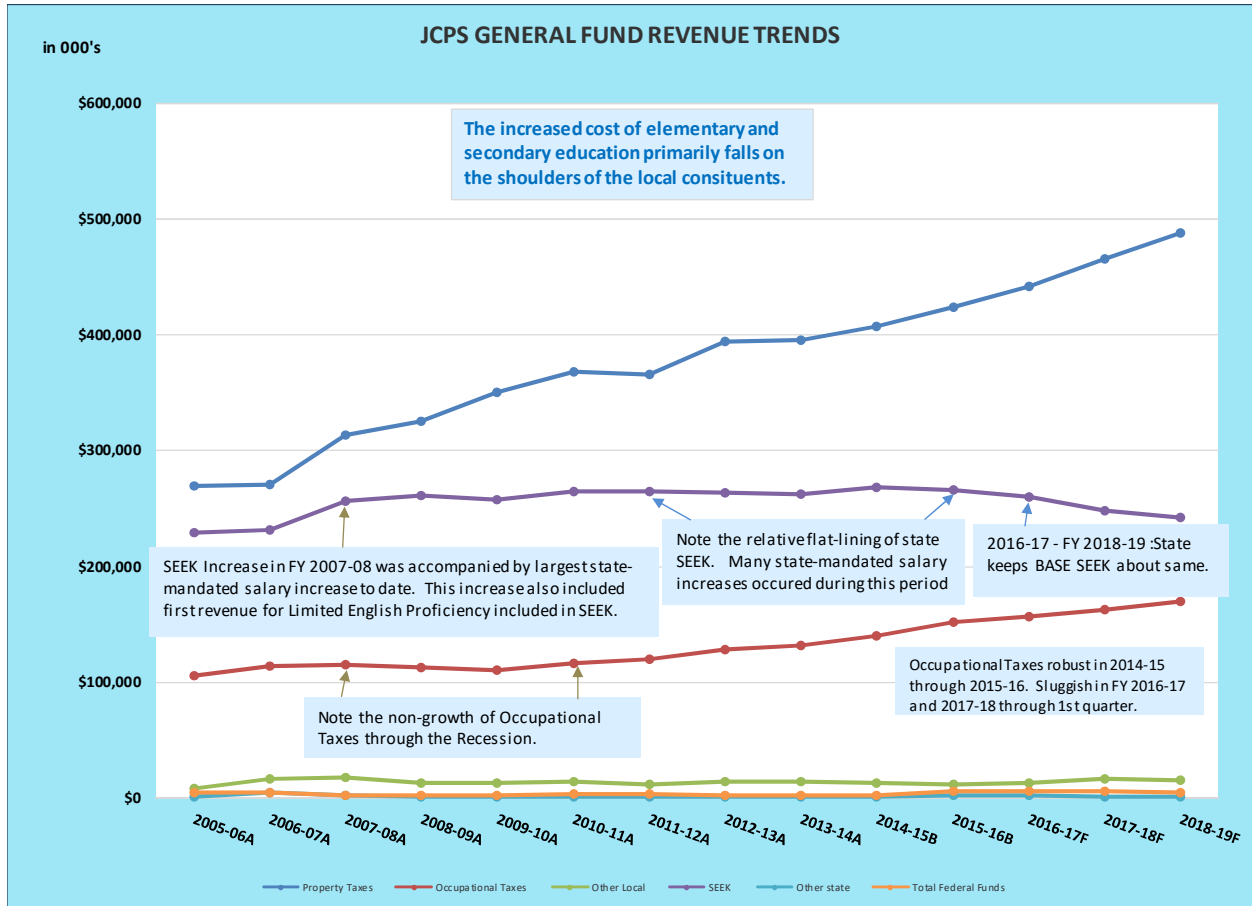
GENERAL FUND RECEIPT TRENDS

General Fund revenue consists of receipts, fund balance, and state-paid benefit revenue. Resources actually available for supporting recurrent expenses may not include fund balance and state-paid benefit revenue. The revenue budget for state-paid benefits must equal the expense budget for state-paid benefits. Therefore, this revenue source may not cover recurrent expenses of the District. State-paid benefits ("on-behalf payments") are basically an accounting entry, but these are not funds that can be spent. Fund balance should also not be used to support recurrent expenses. Based upon the recommendation of the Superintendent and the Chief Financial Officer, the Board may approve fund balance usage for one-time expenditures. As an example, the Board recently approved the Guaranteed Energy Savings project, a one-time expenditure from fund balance that will eventually pay for itself. Fund balance should never be used to cover recurrent expenses.

GENERAL FUND REVENUE (<u>Receipts only</u> , excludes state-paid benefits, and beginning fund balance.)														
in 000's														
	2012-13A	% of TOTAL	2013-14A	% of TOTAL	2014-15A	% of TOTAL	2015-16A	% of TOTAL	2016-17A	% of TOTAL	2017-18A	% of TOTAL	2018-19B	% of TOTAL
1111 General and Personal Property	348,845	43.3%	356,929	44.1%	365,575	43.9%	382,662	44.3%	397,432	45.1%	419,678	47.0%	440,554	47.7%
1115 Delinquent Property	6,835	0.8%	5,757	0.7%	5,499	0.7%	5,017	0.6%	4,895	0.6%	4,883	0.5%	4,900	0.5%
1117 Motor Vehicle	24,800	3.1%	25,303	3.1%	27,259	3.3%	26,861	3.1%	10,794	1.2%	11,485	1.3%	12,231	1.3%
1119 Franchise	14,092	1.7%	7,751	1.0%	9,136	1.1%	9,444	1.1%	29,045	3.3%	29,568	3.3%	30,722	3.3%
Total Property Taxes	394,572	48.9%	395,740	48.9%	407,469	48.9%	423,984	49.1%	442,166	50.2%	465,614	51.7%	488,407	52.9%
1131 Occupational Taxes	128,882	16.0%	132,569	16.4%	139,825	16.8%	151,822	17.6%	156,388	17.8%	162,375	18.0%	170,494	18.5%
Other Local	14,920		14,340		13,360		12,637	1.5%	13,642	1.5%	17,078	1.9%	15,539	1.7%
TOTAL Local Revenue	538,374	66.8%	542,649	67.0%	560,654	67.3%	588,443	68.2%	612,196	69.5%	645,067	71.6%	674,440	73.0%
STATE REVENUE														
3111 SEEK Funds	263,185	32.6%	261,950	32.4%	267,901	32.1%	266,225	30.8%	260,407	29.6%	248,012	27.5%	242,117	26.2%
3129 other state	20	0.0%	12	0.0%	21	0.0%	30	0.0%	36	0.0%	26	0.0%	25	0.0%
3130 Nat Brd Cert	285	0.0%	351	0.0%	397	0.0%	416	0.0%	435	0.0%	0	0.0%	0	0.0%
3800 Rev in Lieu of Taxes	1,748	0.2%	1,748	0.2%	1,602	0.2%	1,748	0.2%	1,748	0.2%	1,896	0.2%	1,893	0.2%
TOTAL State G.F. Funds	265,238	32.9%	264,061	32.6%	269,921	32.4%	268,419	31.1%	262,626	29.8%	249,934	27.7%	244,035	26.4%
FEDERAL REVENUE														
4100 P. L. 874	6	0.0%	8	0.0%	5	0.0%	5	0.0%	3	0.0%	8	0.0%	8	0.0%
5220 Indirect Cost	2,880	0.4%	2,806	0.3%	3,009	0.4%	6,576	0.8%	6,139	0.7%	6,392	0.7%	5,499	0.6%
Total Federal Funds	2,886	0.4%	2,814	0.3%	3,014	0.4%	6,581	0.8%	6,142	0.7%	6,400	0.7%	5,507	0.6%
Total General Fund Receipts	806,498	100.0%	809,524	100.0%	833,589	100.0%	863,443	100.0%	880,964	100.0%	901,401	100.0%	923,982	100.0%



A longer history of receipt trends for General Fund shows that all state support continues to decrease while the increased cost of elementary and secondary education is becoming the responsibility of the local constituents.



SEEK – SUPPORT EDUCATION EXCELLENCE IN KENTUCKY

In 1985, the non-profit Council for Better Education, composed of 66 school districts out the 176 that existed, filed a law suit challenging the equity and adequacy of funding for public education. In 1988, Judge Ray Corns ruled that the General Assembly (our state senate and house of representatives) had failed to provide an efficient system of common schools and that the system of school financing was inefficient and discriminatory. In 1989, the Kentucky Supreme Court upheld Judge Corn's ruling, saying that the system of common schools in Kentucky was unconstitutional. The Kentucky Supreme Court found not only was the funding of education against the state's own constitution, but the entire education system was inadequate to ensure an acceptable level of education for our children. What resulted was a landmark state-wide education system known as the Kentucky Education Reform Act, or KERA. Although KERA started in 1990, this reform continues today, and is recognized worldwide as the most comprehensive and sustained education reform effort ever undertaken in the United States. We have seen some very impressive results. While we are glad Kentucky began the journey, we are far from completion. The reality is striving for proper funds requires a constant and never ceasing effort. This is as true today as it ever was. The goals remain the same, the state must ensure the formula is equal, equitable and adequate. The graphs to follow reflect that SEEK continues to achieve one of the ultimate goals of the formula: to increasingly shift the weight of the financial support of education to the shoulders of the local constituents in districts that are considered property-rich.

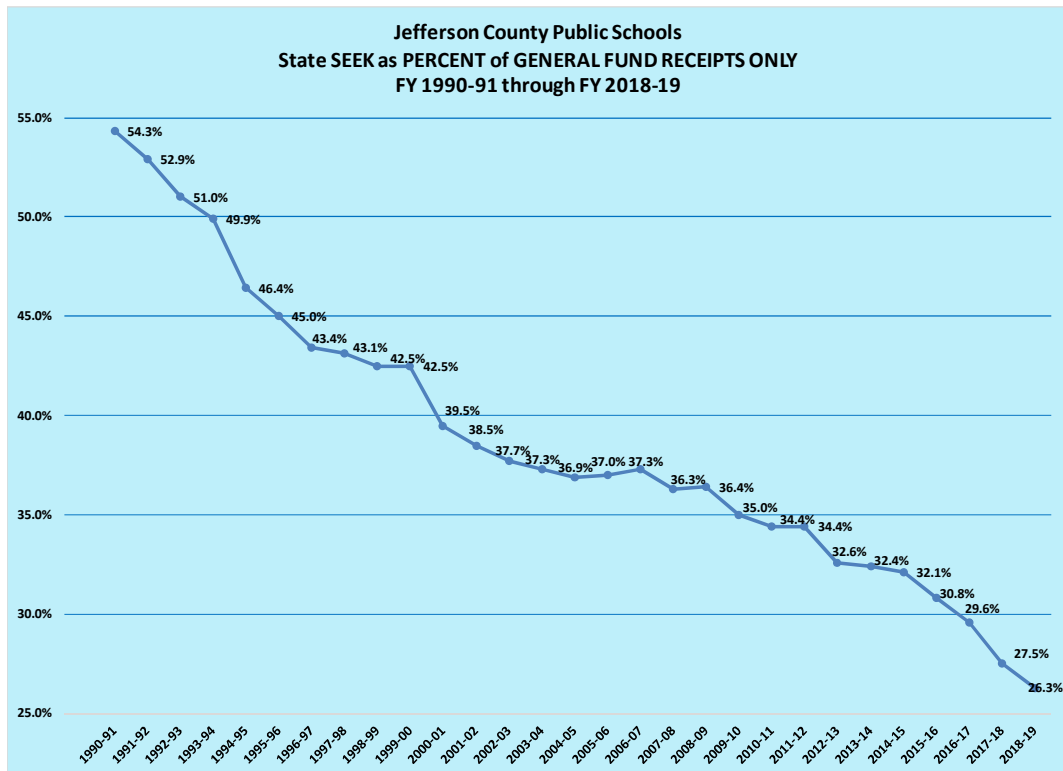
- Greater proportions of the state SEEK are funded locally. This is an embedded characteristic of the SEEK formula. The local effort will trend towards greater proportions of the total and will eventually reach 99%.
- As property values rise, state SEEK for JCPS will plummet. It does not matter what decision the Board makes on the tax rate; the state SEEK will decline as property values increase regardless of Board decisions.
- There are opportunities the SEEK formula does not yet address and potential areas of consensus across the district might be as follows:
 - The level of adequacy of funding as represented by the Base SEEK. Multiple past studies ordered by a previous Commissioner of Education for Kentucky presented the annual underfunding of an adequate educational system at \$740 million to \$2 billion per year.
 - The level adequacy of funding as shown in our comparison to other states' funding of elementary and secondary education.
 - Some studies have demonstrated weighted per-pupils 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 underfunding of weighted per pupils has been found in the EL (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 measure that all adults can understand. 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. Can the identified resources within a formula financially support the required services in order to ensure the life-long success of the students in that subset?

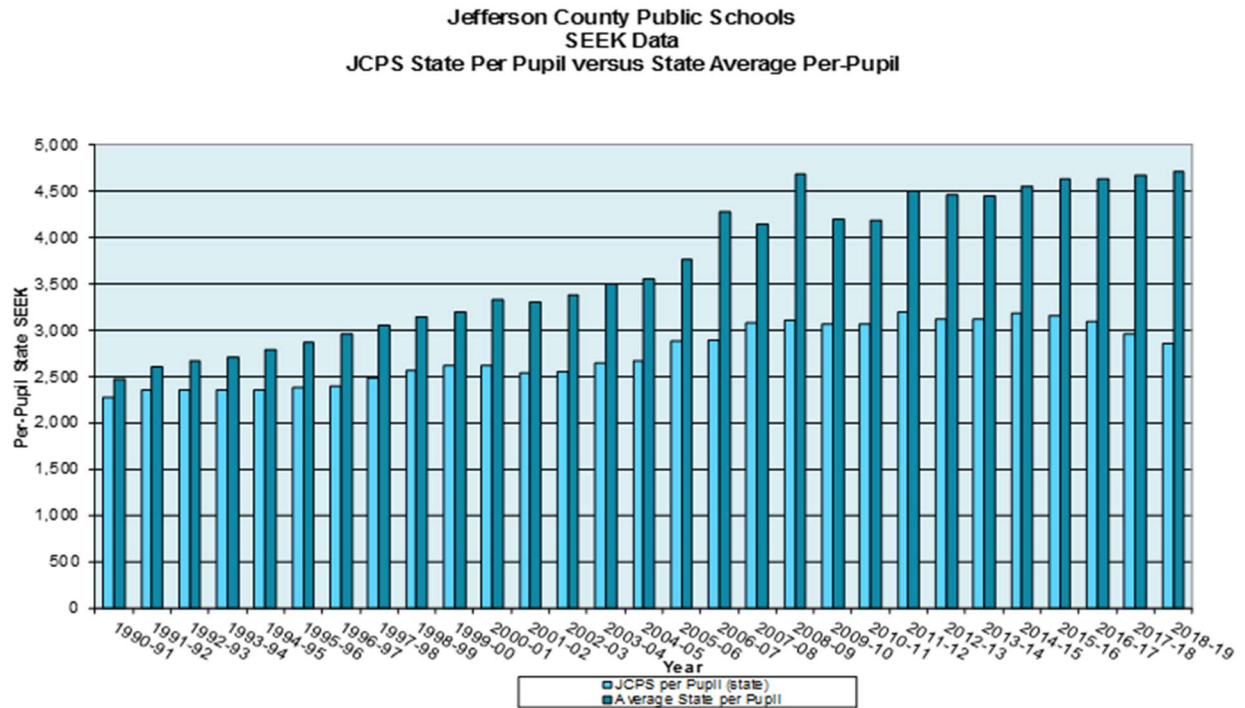
- The at-risk per-pupil should include students that are reduced lunch as well as those that are free lunch.
- Increasing the appropriation of transportation expense reimbursements on an annual basis.
- A revisit of the transportation formula within the SEEK formula in order to eliminate a significant number of schools that make a profit from it. There is a reported incentive to have an efficient system built into the transportation formula of SEEK. Urban counties are being overly penalized for density without any real consideration of the safety factors of routing buses within an urban setting.

As a result of the SEEK formula, taxpayers of Jefferson County are being asked to pick up greater portions of the responsibility of supporting preschool through 12th grade education.

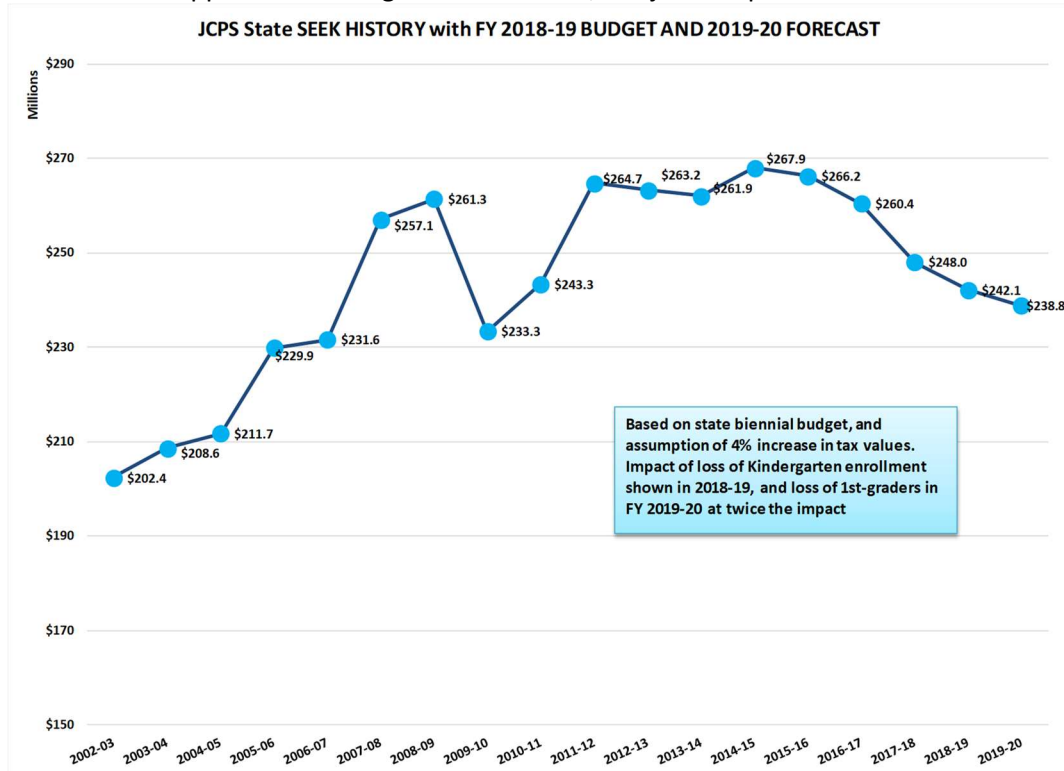
The percent of General Fund continues to decrease:



Meanwhile, the per-pupil support from the state for JCPS students is ever diminishing as compared to the state average:



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



Also, the trend of the local economy can impact our revenue streams:

OCCUPATIONAL TAX HISTORY JCPS REFLECTING SUSCEPTIBILITY TO ECONOMY

in 000's

2007-08A	% Change	2008-09A	% Change	2009-10A	% Change	2010-11A	% Change	2011-12A	% Change	2012-13A	% Change
115,134	0.3%	113,319	-1.6%	110,682	-2.3%	116,762	5.5%	120,452	3.2%	128,882	7.0%

The GREAT Recession
December 2007 - June 2009
Louisville traditionally exits a
recession slower than the nation.

one-time increases, per Revenue Cabinet

GREAT RECESSION 3 year average: -1.2%

2013-14A	% Change	2014-15A	% Change	2015-16A	% Change	2016-17A	% Change	2017-18 A	% Change	Ave % - 3yrs*	Ave % - 5yrs*	Ave % - 10yrs*
132,569	2.9%	139,825	5.5%	151,822	8.6%	156,388	3.0%	162,375	3.8%	5.1%	4.7%	3.5%

Local property tax revenue is determined by property assessments and the tax rate levied by the Board each August. The maximum levy allowable by statute without recall can provide an additional 4% in property tax revenue above the receipts received in the previous year. The Board's decisions on property tax rates will reverberate through years to come. Specifically, if the Board elects to assess anything less than the optimal tax rate (aka Equivalent Tax Rate), then it will decrease the amount of revenue that JCPS is eligible to receive through property taxes that year and every year thereafter. In other words, if less than the optimal rate to yield the 4% is approved, then this lowers the revenue that can be received for the year and every year thereafter. Starting in FY 2011-12, there were three years that the Board approved less than the optimal tax rate, and the cumulative loss of revenue of the three occasions where the Board approved less than the optimal rate is seen as follows:

LOST REVENUE OF LOWER PROPERTY RATE - FY 2011-12 through FY 2018-19

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Compensating rate in 2011-12	15,509,716	16,130,105	16,775,309	17,446,321	18,144,174	18,869,941	19,624,739	20,409,728
Optimal rate in 2012-13	0	0	0	0	0	0	0	0
Less than optimal in 2013-14	0	0	7,060,100	7,342,504	7,636,204	7,941,652	8,259,318	8,589,691
Less than optimal in 2014-15	0	0	0	11,913,215	12,389,744	12,885,333	13,400,747	13,936,777
Optimal rate in 2015-16 *	0	0	0	0	0	0	0	0
Optimal rate in 2016-17 **	0	0	0	0	0	0	0	0
Optimal rate in 2017-18 **	0	0	0	0	0	0	0	0
Optimal rate in 2018-19 **	0	0	0	0	0	0	0	0
TOTALS	15,509,716	16,130,105	23,835,409	36,702,040	38,170,122	39,696,927	41,284,804	42,936,196

CUMULATIVE LOST REVENUE - 8 years 254,265,318

CUMULATIVE LOST REVENUE for 15 years (THROUGH 2025-26) 606,952,945

NOTE: The additional 4% added to each subsequent year is the additional lost revenue that would have been added if maximum rate had been approved in the subsequent year.

RECENT HISTORY OF JCPS PROPERTY RATES

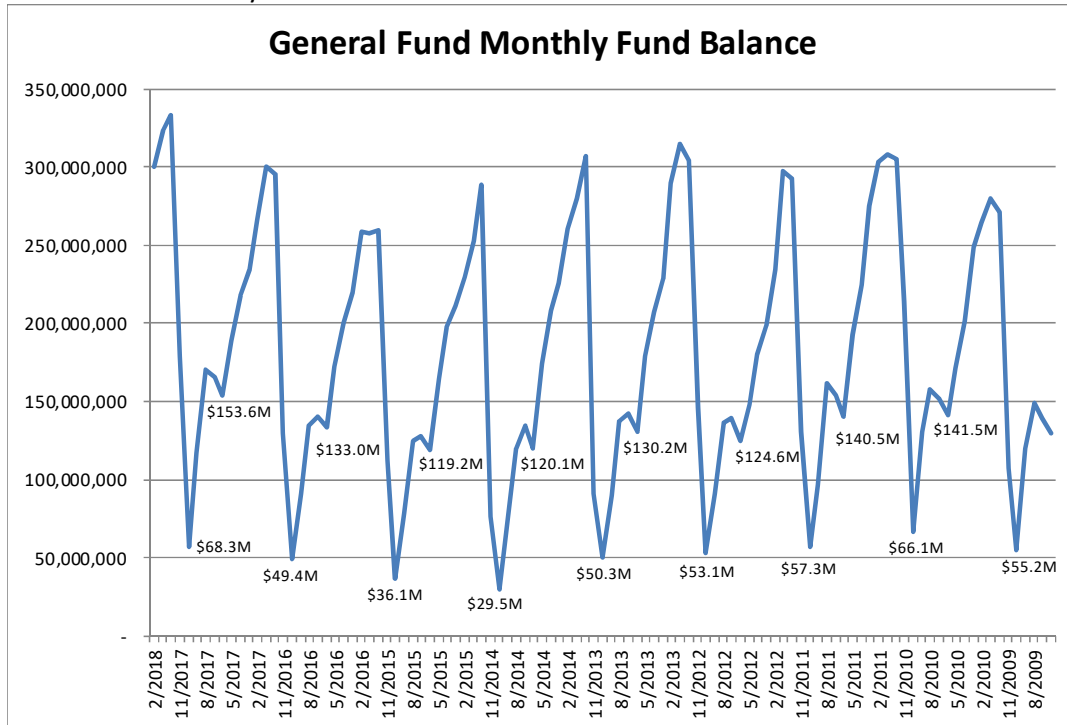
FY'06	62.5	HB 940	FY'13	70.0	4% revenue rate
FY'07	61.5	4% revenue rate	FY'14	71.0	Other
FY'08	61.5	4% revenue rate	FY'15	71.0	Other
FY'09	62.5	4% revenue rate	FY'16	71.0	4% revenue rate
FY'10	64.6	4% revenue rate	FY'17	70.8	4% revenue rate
FY'11	67.6	4% revenue rate	FY'18	70.4	4% revenue rate
FY'12	67.7	Compensating	FY'19	72.5	4% revenue rate

This is the impact on household taxes of the passing of the last optimal tax rate on August 28, 2018:

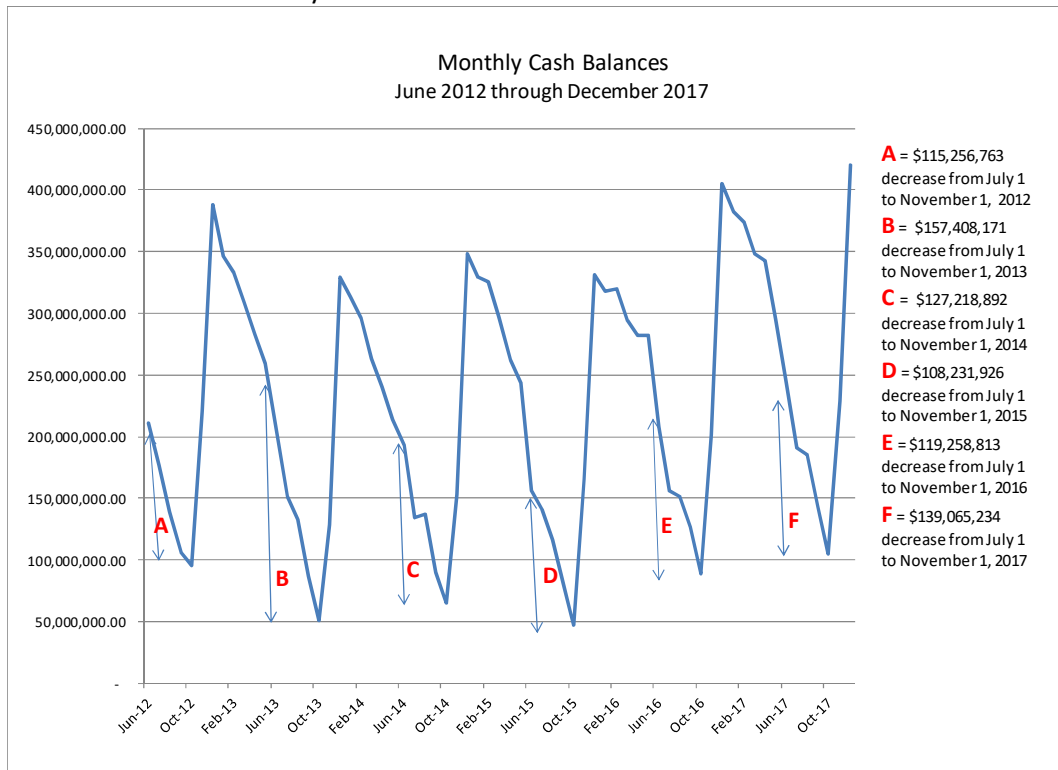
	<u>RATE</u>	<u>Annual Impact on \$100,000 House</u>	<u>Annual Impact on \$300,000 House</u>
COMPENSATING RATE	69.8	\$698	\$2,094
4% EQUIVALENT RATE	72.5	\$725	\$2,175
Yearly Difference	2.7	\$27	\$81



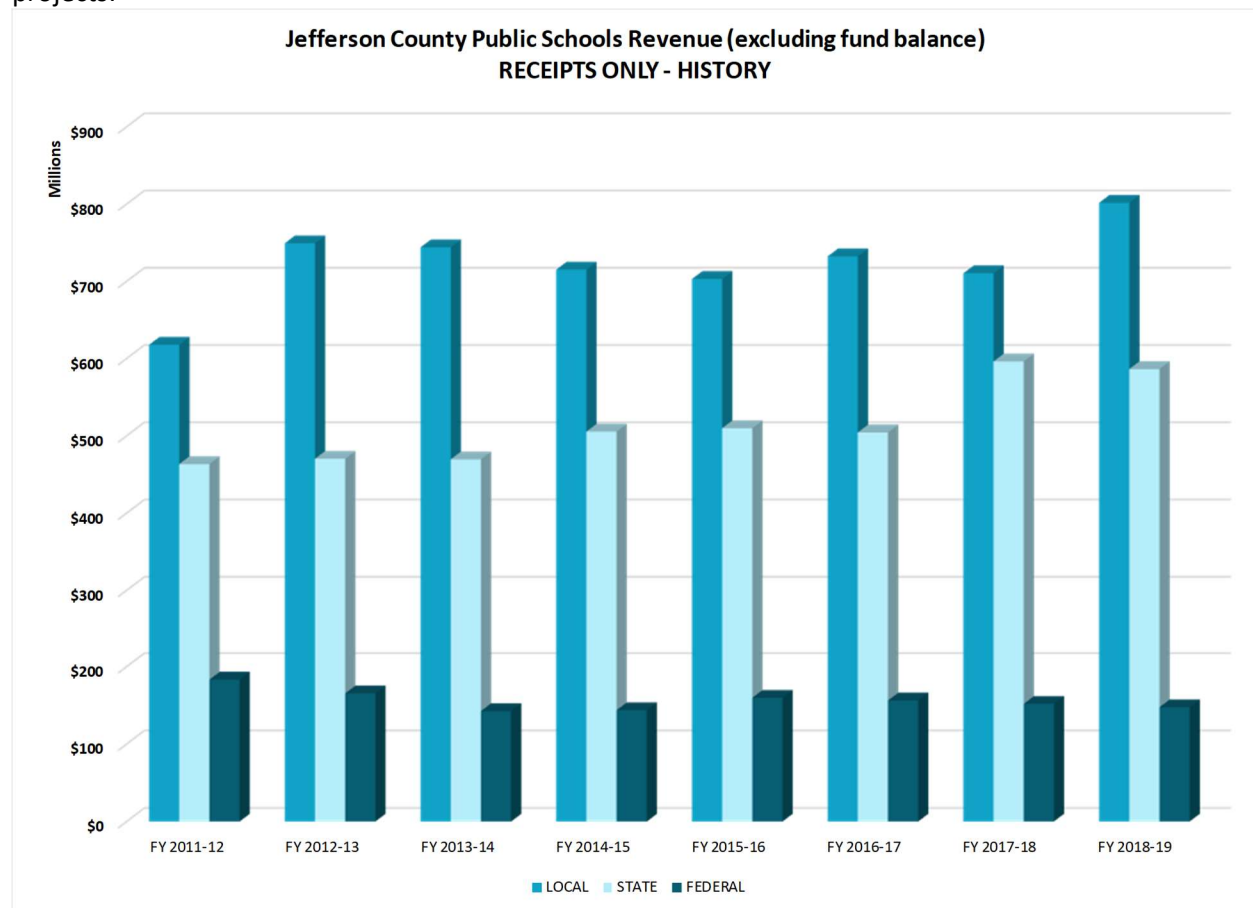
The timing of property revenue being received requires JCPS to be diligent about our cash flow. Property revenue is our largest revenue source, but it is not received until November, a full four months after the onset of the fiscal year.



A history of monthly cash balances demonstrates the challenges of cash flow and the reliance on fund balance at the onset of the fiscal year:



The primary source of recent state revenue increases are state-paid benefits rather than receipts that can be used for District needs. Regardless of this state increase, primary growth in real receipts is local. The primary local growth in 2018-19 is \$75 million from a local bond that can only be used for capital projects.



OPERATING REVENUE ALL FUNDS - 2018-19 WORKING BUDGET				
	LOCAL	STATE	FEDERAL	TOTALS
FY 2011-12	617,933,353	463,472,471	183,484,114	1,264,889,938
FY 2012-13	749,308,685	470,397,632	165,596,560	1,385,302,877
FY 2013-14	744,061,071	469,679,113	142,694,664	1,356,434,848
FY 2014-15	715,294,623	505,621,248	143,907,456	1,364,823,327
FY 2015-16	703,196,938	509,938,535	159,896,180	1,373,031,653
FY 2016-17	732,471,187	504,576,618	156,413,915	1,393,461,720
FY 2017-18	710,613,893	596,451,301	152,134,197	1,459,199,391
FY 2018-19	801,754,097	586,434,265	147,688,779	1,535,877,141

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

		LOCAL	% of Total	STATE	% of Total	FEDERAL	% of Total	TOTAL	% of Total
TOTALS									
	FY 2011-12	617,933,353	48.85%	463,472,471	36.64%	183,484,114	14.51%	1,264,889,938	100.00%
	FY 2012-13	749,308,685	54.09%	470,397,632	33.96%	165,596,560	11.95%	1,385,302,877	100.00%
	FY 2013-14	744,061,071	54.85%	469,679,113	34.63%	142,694,664	10.52%	1,356,434,848	100.00%
	FY 2014-15	715,294,623	52.41%	505,621,248	37.05%	143,907,456	10.54%	1,364,823,327	100.00%
	FY 2015-16	703,196,938	51.21%	509,938,535	37.14%	159,896,180	11.65%	1,373,031,653	100.00%
	FY 2016-17	732,471,187	52.56%	504,576,618	36.21%	156,413,915	11.22%	1,393,461,720	100.00%
	FY 2017-18	710,629,822	48.70%	596,451,301	40.87%	152,134,197	10.43%	1,459,215,320	100.00%
	FY 2018-19	804,323,325	52.12%	588,384,534	38.13%	150,443,520	9.75%	1,543,151,379	100.00%
FUND 1 - General Fund (excludes fund balance, includes state-paid benefits)									
	FY 2011-12	497,951,546	54.27%	415,835,885	45.32%	3,728,869	0.41%	917,516,300	100.00%
	FY 2012-13	538,373,805	55.90%	421,852,750	43.80%	2,885,766	0.30%	963,112,321	100.00%
	FY 2013-14	542,657,344	55.76%	427,786,368	43.95%	2,813,992	0.29%	973,257,704	100.00%
	FY 2014-15	560,655,107	55.02%	455,342,490	44.68%	3,014,001	0.30%	1,019,011,598	100.00%
	FY 2015-16	588,442,258	55.88%	457,981,873	43.49%	6,580,892	0.62%	1,053,005,023	100.00%
	FY 2016-17	612,198,345	57.05%	454,819,352	42.38%	6,141,983	0.57%	1,073,159,680	100.00%
	FY 2017-18	645,066,645	53.77%	548,244,638	45.70%	6,436,617	0.54%	1,199,747,900	100.00%
	FY 2018-19	674,438,893	55.19%	542,247,237	44.37%	5,420,683	0.44%	1,222,106,813	100.00%
FUND 2 - Grants and Awards									
	FY 2011-12	12,977,216	7.01%	32,641,138	17.62%	139,633,926	75.38%	185,252,280	100.00%
	FY 2012-13	12,369,059	7.44%	34,844,481	20.95%	119,079,888	71.61%	166,293,428	100.00%
	FY 2013-14	11,543,233	8.49%	30,369,473	22.32%	94,125,102	69.19%	136,037,808	100.00%
	FY 2014-15	10,754,163	7.90%	36,300,130	26.66%	89,103,244	65.44%	136,157,537	100.00%
	FY 2015-16	11,593,409	8.06%	38,571,846	26.81%	93,719,591	65.14%	143,884,846	100.00%
	FY 2016-17	10,048,783	7.08%	36,817,000	25.96%	94,973,511	66.96%	141,839,294	100.00%
	FY 2017-18	12,013,574	8.76%	33,886,228	24.72%	91,177,791	66.52%	137,077,593	100.00%
	FY 2018-19	6,180,798	5.19%	32,159,911	27.01%	80,745,797	67.80%	119,086,506	100.00%
FUND 22 - School Activity Funds									
	FY 2011-12	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	FY 2012-13	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	FY 2013-14	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	FY 2014-15	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	FY 2015-16	0	0.00%	0	0.00%	0	0.00%	0	0.00%
	FY 2016-17	2,505,823	100.00%	0	0.00%	0	0.00%	2,505,823	100.00%
	FY 2017-18	3,911,360	100.00%	0	0.00%	0	0.00%	3,911,360	100.00%
	FY 2018-19	3,340,854	100.00%	0	0.00%	0	0.00%	3,340,854	100.00%
FUND 310 - Capital Outlay									
	FY 2011-12	0	0.00%	8,565,567	100.00%	0	0.00%	8,565,567	100.00%
	FY 2012-13	0	0.00%	8,721,252	100.00%	0	0.00%	8,721,252	100.00%
	FY 2013-14	0	0.00%	8,708,956	100.00%	0	0.00%	8,708,956	100.00%
	FY 2014-15	0	0.00%	8,701,711	100.00%	0	0.00%	8,701,711	100.00%
	FY 2015-16	0	0.00%	8,718,544	100.00%	0	0.00%	8,718,544	100.00%
	FY 2016-17	0	0.00%	8,715,087	100.00%	0	0.00%	8,715,087	100.00%
	FY 2017-18	0	0.00%	8,697,469	100.00%	0	0.00%	8,697,469	100.00%
	FY 2018-19	0	0.00%	8,642,470	100.00%	0	0.00%	8,642,470	100.00%
FUND 320 - Building Fund									
	FY 2011-12	39,653,478	98.31%	680,598	1.69%	0	0.00%	40,334,076	100.00%
	FY 2012-13	75,630,702	99.57%	324,994	0.43%	0	0.00%	75,955,696	100.00%
	FY 2013-14	65,114,670	100.00%	0	0.00%	0	0.00%	65,114,670	100.00%
	FY 2014-15	38,635,935	98.87%	439,945	1.13%	0	0.00%	39,075,880	100.00%
	FY 2015-16	34,151,460	100.00%	0	0.00%	0	0.00%	34,151,460	100.00%
	FY 2016-17	35,478,080	100.00%	0	0.00%	0	0.00%	35,478,080	100.00%
	FY 2017-18	37,436,917	100.00%	0	0.00%	0	0.00%	37,436,917	100.00%
	FY 2018-19	39,518,221	100.00%	0	0.00%	0	0.00%	39,518,221	100.00%

	LOCAL	% of Total	STATE	% of Total	FEDERAL	% of Total	TOTAL	% of Total
Fund 360 - Construction Fund								
FY 2011-12	54,352,011	100.00%	0	0.00%	0	0.00%	54,352,011	100.00%
FY 2012-13	111,587,072	100.00%	0	0.00%	0	0.00%	111,587,072	100.00%
FY 2013-14	115,293,681	100.00%	0	0.00%	0	0.00%	115,293,681	100.00%
FY 2014-15	97,866,327	100.00%	0	0.00%	0	0.00%	97,866,327	100.00%
FY 2015-16	63,670,900	100.00%	0	0.00%	0	0.00%	63,670,900	100.00%
FY 2016-17	64,103,273	100.00%	0	0.00%	0	0.00%	64,103,273	100.00%
FY 2017-18	4,860,127	100.00%	0	0.00%	0	0.00%	4,860,127	100.00%
FY 2018-19	75,000,000	100.00%	0	0.00%	0	0.00%	75,000,000	100.00%
FUND 51 - Nutrition Services (excludes fund balance)								
FY 2011-12	10,198,554	18.36%	5,332,816	9.60%	40,014,036	72.04%	55,545,406	100.00%
FY 2012-13	9,533,799	16.63%	4,216,864	7.36%	43,567,444	76.01%	57,318,107	100.00%
FY 2013-14	8,197,257	14.64%	2,054,333	3.67%	45,755,570	81.70%	56,007,160	100.00%
FY 2014-15	5,984,312	9.68%	4,064,881	6.57%	51,790,211	83.75%	61,839,404	100.00%
FY 2015-16	4,112,798	6.08%	3,962,377	5.86%	59,595,697	88.07%	67,670,872	100.00%
FY 2016-17	6,784,018	10.31%	3,687,631	5.61%	55,298,421	84.08%	65,770,070	100.00%
FY 2017-18	6,076,508	9.25%	5,065,068	7.71%	54,519,789	83.03%	65,661,365	100.00%
FY 2018-19	4,635,010	6.26%	5,080,566	6.87%	64,277,040	86.87%	73,992,616	100.00%
FUND 52 - Day Care (excludes fund balance)								
FY 2011-12	810,602	75.23%	159,666	14.82%	107,283	9.96%	1,077,551	100.00%
FY 2012-13	504,953	61.42%	253,771	30.87%	63,462	7.72%	822,186	100.00%
FY 2013-14	39,613	5.85%	637,638	94.15%	0	0.00%	677,251	100.00%
FY 2014-15	27,341	4.60%	566,445	95.40%	0	0.00%	593,786	100.00%
FY 2015-16	22,764	4.05%	539,734	95.95%	0	0.00%	562,498	100.00%
FY 2016-17	66,756	15.92%	352,632	84.08%	0	0.00%	419,388	100.00%
FY 2017-18	3,827	1.11%	342,202	98.89%	0	0.00%	346,029	100.00%
FY 2018-19	325	0.84%	38,474	99.16%	0	0.00%	38,799	100.00%
FUND 53 - Enterprise - (excludes Fund Balance)								
FY 2011-12	560,912	92.32%	46,687	7.68%	0	0.00%	607,599	100.00%
FY 2012-13	87,452	93.61%	5,969	6.39%	0	0.00%	93,421	100.00%
FY 2013-14	86,792	90.30%	9,328	9.70%	0	0.00%	96,120	100.00%
FY 2014-15	125,303	92.89%	9,594	7.11%	0	0.00%	134,897	100.00%
FY 2015-16	163,016	97.24%	4,627	2.76%	0	0.00%	167,643	100.00%
FY 2016-17	152,061	97.45%	3,987	2.55%	0	0.00%	156,048	100.00%
FY 2017-18	156,303	96.94%	4,936	3.06%	0	0.00%	161,239	100.00%
FY 2018-19	118,510	96.00%	4,936	4.00%	0	0.00%	123,446	100.00%
FUND 54 - Adult Ed Tuition (excludes fund balance)								
FY 2011-12	579,302	87.95%	79,368	12.05%	0	0.00%	658,670	100.00%
FY 2012-13	452,459	88.19%	60,569	11.81%	0	0.00%	513,028	100.00%
FY 2013-14	455,756	91.37%	43,047	8.63%	0	0.00%	498,803	100.00%
FY 2014-15	399,858	82.86%	82,719	17.14%	0	0.00%	482,577	100.00%
FY 2015-16	301,094	88.76%	38,142	11.24%	0	0.00%	339,236	100.00%
FY 2016-17	231,413	86.99%	34,618	13.01%	0	0.00%	266,031	100.00%
FY 2017-18	214,650	87.16%	31,625	12.84%	0	0.00%	246,275	100.00%
FY 2018-19	218,926	87.38%	31,625	12.62%	0	0.00%	250,551	100.00%
FUND 59 - Tuition Preschool								
FY 2011-12	849,732	86.67%	130,746	13.33%	0	0.00%	980,478	100.00%
FY 2012-13	769,384	86.80%	116,982	13.20%	0	0.00%	886,366	100.00%
FY 2013-14	672,725	90.58%	69,970	9.42%	0	0.00%	742,695	100.00%
FY 2014-15	846,277	88.19%	113,333	11.81%	0	0.00%	959,610	100.00%
FY 2015-16	739,239	85.90%	121,392	14.10%	0	0.00%	860,631	100.00%
FY 2016-17	902,635	86.05%	146,311	13.95%	0	0.00%	1,048,946	100.00%
FY 2017-18	889,911	83.24%	179,135	16.76%	0	0.00%	1,069,046	100.00%
FY 2018-19	871,788	82.94%	179,315	17.06%	0	0.00%	1,051,103	100.00%

COMPARATIVE ANALYSIS OF JCPS AND OTHER DISTRICTS

DISTRICT	STUDENTS	# of SCHOOLS and LEARNING CENTERS	# EMPLOYEES	TOTAL BUDGET	YEAR	
JCPS	100,000	168	16,097	1,702,238,398	2018-19	Includes fund balance and state-paid benefits)
Baltimore County	117,820	169	15,531	1,780,553,642	2018-19	Includes fund balance
Charlotte-Mecklenburg	147,910	175	19,163	1,519,918,973	2017-18	Excludes fund balance
Cobb County	112,084	113	18,013	1,214,495,990	2018-19	Excludes fund balance except for proj. \$8.2M usage
Cypress-Fairbanks	116,000	91	19,456	1,176,485,965	2017-18	Excludes fund balance
DeKalb County	102,000	140	15,500	1,832,615,339	2018-19	Includes fund balance of \$460,550,497
Pinellas	102,181	137	15,202	1,518,950,454	2017-18	
Northside ISD (Texas)	106,066	207	13,977	1,400,016,267	2018-19	Excludes fund balance

DISTRICT	STUDENTS	# of SCHOOLS and LEARNING CENTERS	# ELEM	# MIDDLE	# HIGH	# CHARTER	# OTHER
JCPS	100,000	168	91	20	20	0	37
Baltimore County	117,820	169	107	26	24	0	12
Charlotte-Mecklenburg	147,910	175	95	46	31	0	3
Cobb County	112,084	113	67	25	16	1	4
Cypress-Fairbanks	116,000	91	56	18	13	0	4
DeKalb County	102,000	140	76	19	22	9	14
Pinellas	102,181	137	74	21	18	19	5
Northside ISD (Texas)	106,066	207	81	26	27	45	28

DISTRICT	STUDENTS	% White	% Black	% Hispanic	% Asian	% Multi- racial	% Native American / Alaskan Native	% Native Hawaiian or Other Pacific Islander	% Receiving Special Ed Services	% At-Risk *	% English Language Learners
JCPS	100,000	45.1%	36.1%	10.5%	3.9%	4.2%	0.1%	0.1%	11.4%	62.5%	8.1%
Baltimore County	117,820	38.7%	39.1%	9.7%	7.2%	4.8%	0.4%	0.1%	12.0%	43.8%	5.6%
Charlotte-Mecklenburg	147,910	28.0%	38.1%	24.1%	6.6%	2.5%	0.4%	0.1%	9.8%	59.8%	10.0%
Cobb County	112,084	37.7%	30.9%	21.7%	5.6%	3.8%	< 1%"	< 1%"		42.4%	14.9%
Cypress-Fairbanks	115,525	24.6%	17.8%	44.8%	9.3%	2.6%	0.72%	0.10%	7.9%	49.0%	12.3%
DeKalb County	102,000	11.0%	63.9%	16.7%	6.4%	2.0%	0.0%	0.0%	9.9%	75.0%	13.1%
Pinellas	102,181	55.0%	18.8%	17.0%	4.6%	4.4%	0.2%	0.0%	13.4%	55.0%	
Northside ISD (Texas)	106,066	18.8%	6.4%	68.2%	3.3%	2.9%	0.1%	0.2%	11.9%	47.9%	6.9%

OPERATING EXPENSES

SUMMARY OF ALL FUNDS EXPENSES

FUND	EXPENSE CATEGORIES	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	2018-19 WORKING BUDGET
General Fund							
	Elementary	341,806,026	354,274,561	362,346,147	370,818,785	417,428,906	435,031,510
	Middle	135,304,389	139,724,017	139,981,323	141,426,643	159,458,034	167,992,996
	Secondary	190,323,318	207,733,024	214,092,241	215,851,000	248,257,215	257,869,284
	Preschool	1,362,815	3,507,623	3,405,980	3,771,019	6,227,788	19,635,239
	Special Education Schools (ECE)	11,104,526	12,628,916	13,115,460	12,376,299	15,401,541	17,215,467
	Special Schools	52,409,527	53,507,539	53,472,258	49,605,513	59,419,910	64,399,881
	State Agency Sites	10,048,567	10,553,848	10,193,722	10,600,916	13,256,064	14,994,598
	Districtwide School-centered Costs	3,620,143	3,606,704	4,992,440	5,493,660	49,693,206	50,834,584
	SUBTOTAL	745,979,311	785,536,232	801,599,571	809,943,835	969,142,664	1,027,973,559
	Administration	2,474,213	2,424,752	4,933,729	1,825,941	2,041,360	2,998,980
	Operations Division	120,353,941	114,861,290	111,901,415	111,627,856	131,729,700	139,684,566
	Academics Division	28,161,188	29,482,224	26,499,461	32,316,942	39,077,082	50,216,248
	Data Management, Planning, and Program Evaluation	8,371,499	8,572,400	8,078,226	7,685,328	7,916,414	7,543,021
	Communications and Community Relations	3,568,766	3,129,156	1,454,531	1,278,317	1,448,635	2,575,684
	Equity Division	3,491,896	3,739,704	4,197,552	3,312,291	3,731,218	5,128,987
	Business Services Division	8,181,557	8,168,237	11,363,687	11,842,725	12,912,409	12,109,342
	Districtwide Costs and fiscal reserve	55,865,149	60,421,641	63,801,719	67,640,074	37,772,406	40,667,516
	SUBTOTAL	230,468,209	230,799,404	232,230,320	237,529,474	236,629,224	260,924,344
	TOTAL	976,447,520	1,016,335,636	1,033,829,891	1,047,473,309	1,205,771,888	1,288,897,903
	<u>Other Financing Uses</u>						
	Fund Transfer	8,728,806	5,461,710	5,407,441	5,053,901	4,999,296	1,931,469
	Other	-1,773,045	-1,913,069	0	0	0	0
	Contingency Code (for budget not actual)						59,698,655
	Total General Fund	983,403,281	1,019,884,277	1,039,237,332	1,052,527,210	1,210,771,184	1,350,528,027
Restricted Funds (grants)							
	Grant Programs	134,821,598	132,537,555	136,867,409	143,043,723	139,153,866	116,853,808
	Payments to Other Funds (Indirect costs)	2,805,484	3,009,041	2,927,078	2,493,691	2,626,084	2,138,897
	Total Restricted Funds (grants)	137,627,082	135,546,596	139,794,487	145,537,414	141,779,950	118,992,705
Activity Fund							
		0	107,942	1,308,451	2,105,818	2,668,849	3,340,854
	Total Activity Fund	0	107,942	1,308,451	2,105,818	2,668,849	3,340,854
Capital Outlay Fund							
	Transfers for payment of bonds	8,708,956	8,701,711	8,718,544	8,715,087	8,697,469	8,642,470
	Total Capital Outlay Fund	8,708,956	8,701,711	8,718,544	8,715,087	8,697,469	8,642,470
Building Fund							
	Transfers for payment of bonds	58,830,499	38,832,169	26,812,944	41,724,548	29,069,267	39,518,221
	Total Building Fund	58,830,499	38,832,169	26,812,944	41,724,548	29,069,267	39,518,221
Construction Fund							
	Capital Improvement Projects and New Construction	52,109,083	112,729,132	57,209,793	58,811,275	51,429,451	75,000,000
	Total Construction Fund	52,109,083	112,729,132	57,209,793	58,811,275	51,429,451	75,000,000
Nutrition Services Fund							
	Operating and Administrative Costs	57,895,352	62,764,059	64,666,429	86,834,666	65,119,778	100,477,126
	Payments to Other Funds (Indirect costs)	0	0	3,649,086	3,650,413	3,807,348	3,360,000
	Total Nutrition Services Fund	57,895,352	62,764,059	68,315,515	90,485,079	68,927,126	103,837,126
Day Care Fund							
	Operating and Administrative Costs	712,447	480,891	428,716	652,491	302,318	454,467
	Total Day Care Funds	712,447	480,891	428,716	652,491	302,318	454,467
Enterprise Fund							
	Operating and Administrative Costs	97,470	97,329	156,576	142,515	157,129	168,228
	Total Enterprise Fund	97,470	97,329	156,576	142,515	157,129	168,228
Adult Ed Fund (tuition-based only)							
	Operating and Administrative Costs	484,265	570,010	265,171	194,048	187,318	481,625
	Total Adult Ed Funds	484,265	570,010	265,171	194,048	187,318	481,625
Tuition Programs Fund							
	Operating and Administrative Costs	721,286	785,927	885,771	1,317,912	996,384	1,274,675
	Total Tuition Programs Fund	721,286	785,927	885,771	1,317,912	996,384	1,274,675
Jefferson County Education Foundation							
	School Support	1,025,195	1,032,800	905,775	2,486,137	2,261,214	184,250
	Total Jefferson County Education Foundation	1,025,195	1,032,800	905,775	2,486,137	2,261,214	184,250
Total Expenditures All Funds							
		1,301,614,916	1,381,532,843	1,344,039,075	1,404,699,534	1,517,247,659	1,702,422,648

OPERATING EXPENSES (continued)

EXPLANATIONS OF FUNCTIONAL AREAS

INSTRUCTION – includes regular education, English as a Second Language education, Exceptional Child Education for special needs students, early childhood, and much more. This category also includes certified teachers' salaries, textbook expenses, athletics, music, learning materials and equipment, and salaries for classified instructors and instructional assistants.

STUDENT SUPPORT – includes guidance counselors, social workers, mental health counselors, nurses, contractual nursing services, parent-involvement activity, speech pathologists, support for the visually impaired, and pupil attendance services.

STAFF SUPPORT – includes professional development, goal clarity coaches, instructionally-related technology, library media services, resource teachers, support for instruction and curriculum, the Superintendent's Office, and the Diversity, Equity, and Poverty Department.

BUSINESS SERVICES – includes Finance, Human Resources, Board activities, Data Management, Planning and Program Evaluations Division, Internal Audit, Publishing, Public Information Services, Risk Management and Benefits, and Telecommunications.

OFFICE OF THE PRINCIPAL – includes the principals, the assistant principals, and all school office staff.

OPERATIONS OF THE BUILDING – includes the Annual Facilities Improvement Fund, custodial staff, security monitors at the schools, School Resource Officer contracts, electronic maintenance, Facility Planning Department, grounds maintenance, electrical and mechanical maintenance, and much more.

TRANSPORTATION – Includes more than 1,000 bus drivers, bus replacement, bus monitors, vehicle maintenance, and garage operations.

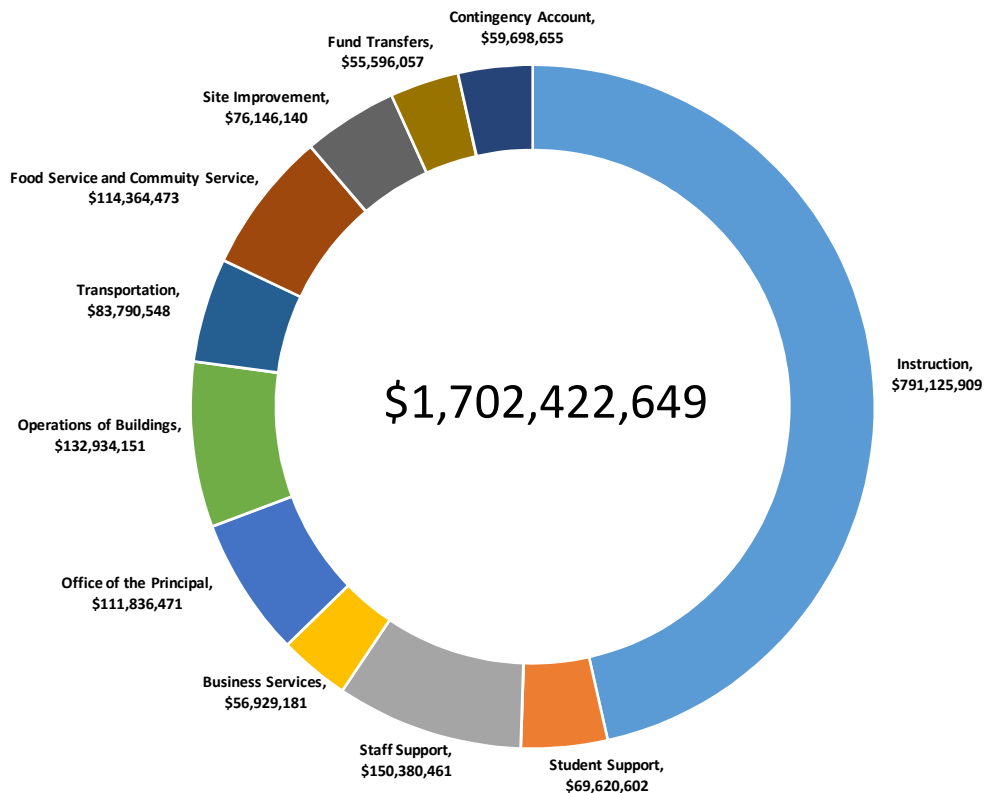
FOOD SERVICE and COMMUNITY SERVICE – includes the Nutrition Services Center, all cafeteria staff across the District, food expenses (including those reimbursed by federal government), and Coordinators of Family Resource and Youth Service Centers.

SITE IMPROVEMENT – funds for capital improvement to include major renovations and new construction. This does not include regular day-to-day maintenance of properties.

FUND TRANSFERS – largest item is the transfers from the Building Fund and Capital Outlay funds required in order to pay the principle and interest of Board-approved bonds.

CONTINGENCY CODE – state-required code for budgeting. This budget is the difference between total revenue in General Fund (including fund balance) and the budgeted expenses. The state requires a 2% contingency, recommends a 5%, and the state average for school districts is about 12%.

**FY 2018 -19 Working Budget Expense Budget
ALL FUNDS - By Functional Area**



JCPS FY 2018-19 Expense Budget All Funds		
Area of Expense	TOTAL	%
Instruction	791,125,909	46.5%
Student Support	69,620,602	4.1%
Staff Support	150,380,461	8.8%
Business Services	56,929,181	3.3%
Office of the Principal	111,836,471	6.6%
Operations of Buildings	132,934,151	7.8%
Transportation	83,790,548	4.9%
Food Service and Community Service	114,364,473	6.7%
Site Improvement	76,146,140	4.5%
Fund Transfers	55,596,057	3.3%
Contingency Account	59,698,655	3.5%
	1,702,422,649	100.0%

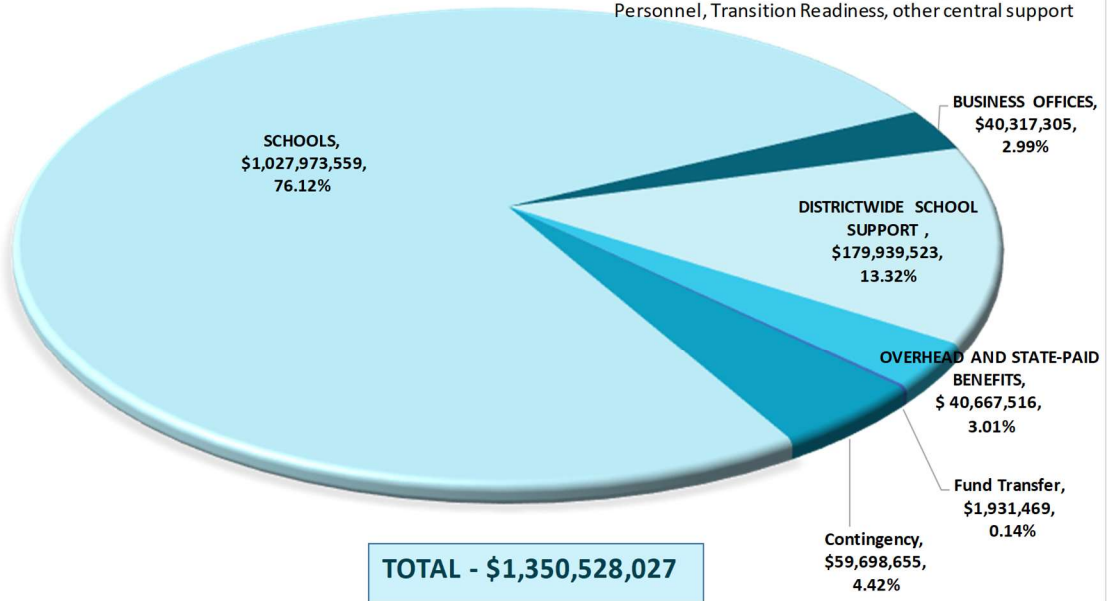
MAJOR EXPENSE COMPONENTS – GENERAL FUND

2018-19 GENERAL FUND MAJOR BUDGET EXPENSE COMPONENTS

Business Offices- Payroll, Human Resources, Technology, Communications, Benefits and Leave Center, Accounting, Superintendent, Board activities, Research and Development, Budget, Accountability, Research, and Systems Improvement.

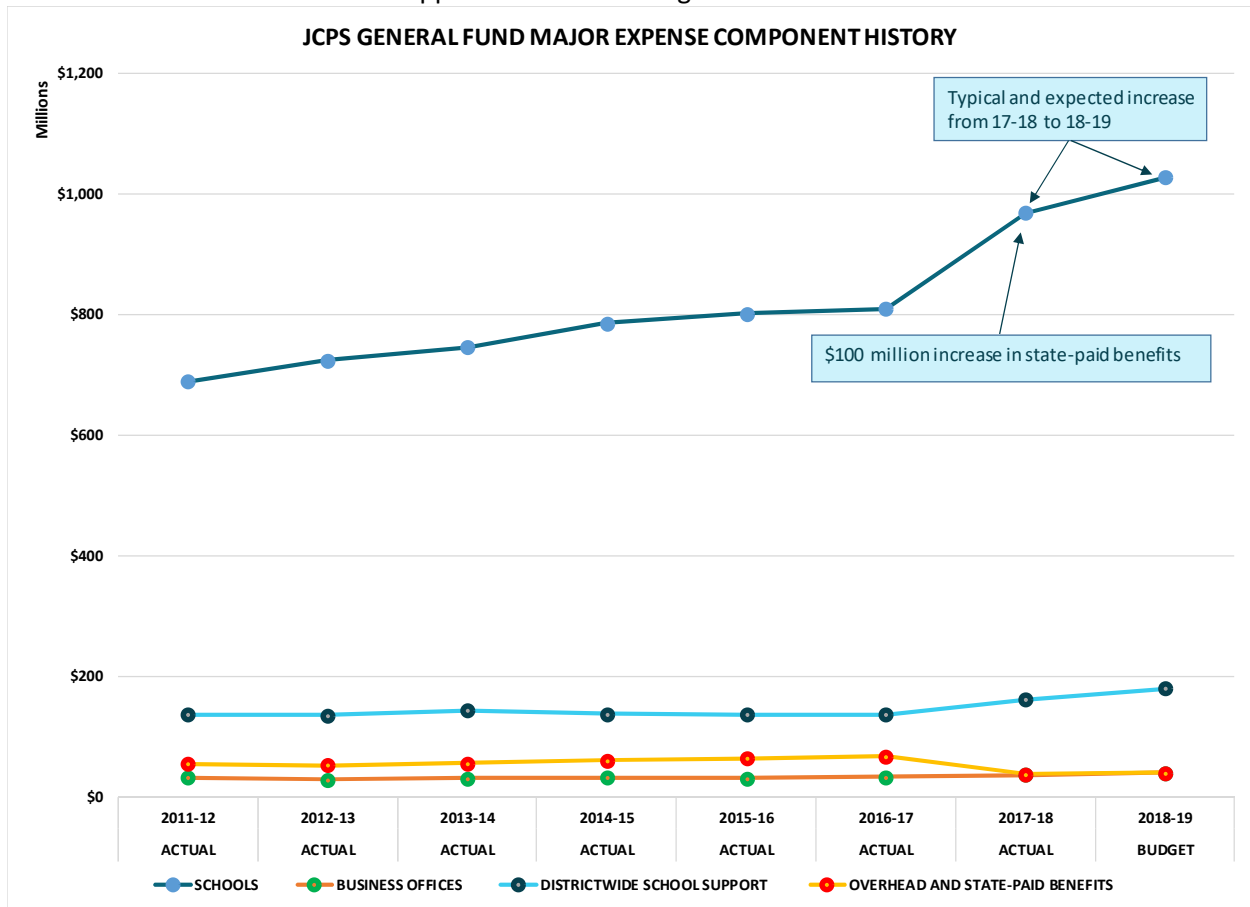
Overhead and State-paid benefits - Gas and Electric, Insurance, Water, Sewage, Postage, MUNIS expenses, telephone, sanitation pickup, Opening of School reserve, KETS matching

Districtwide School Supports - bus drivers, occupational and physical therapists, curriculum, maintenance, facility maintenance, nurses, psychologists, Pupil Personnel, Transition Readiness, other central support



MAJOR EXPENSE COMPONENTS HISTORICAL TREND – GENERAL FUND

The District continues to look for opportunities to move greater levels of resources to the schools.



GENERAL FUND EXPENSE TREND BY DIVISION

The Working Budget is the revised budget after other budget increases are made. It is not an apples-to-apples comparison to contrast this budget to prior year expenses due to the additions of carryforward and carryover after the onset of the fiscal year.

“Carryover” refers to the unused balances in the schools’ General Fund flexible accounts that are provided back to the schools in the subsequent year. The carryover amount has ranged from \$6.7 million to over \$9.5 million over the last six years. This provides schools the opportunity to plan for specific needs and removes the “use it or lose it” rationale. Carryover is neither a mandatory nor a guaranteed provision to schools. Schools are also provided carryover of their General Fund textbook code. We also provide carryover to Annual Facilities Improvement Fund (AFIF) since many facility projects cannot be completed in one year. In order to have a clear comparison to prior year expenses, we subtract carryover in our presentation of the Working Budget.

“Carryforward” reflects year-end encumbrances. These are legal obligations covered by a specific budget for which payment had not been issued by year’s end. Typically, these are invoices received after June 30 for items ordered before July 1. The timing of carryforward does not allow it to be included in the Draft or Tentative Budget. The amount allocated is the required budget pushed forward from the prior year due to purchase orders. “Carryforward” reflects year-end encumbrances. These are legal obligations covered by a specific budget for which payment had not been issued by year’s end. Carryforward is only included in the final Working Budget presented in September. In order to have a clear comparison to prior year expenses, we subtract carry forward in our presentation of the Working Budget.

Historical Trend of General Fund Expenses by Instructional Level

GENERAL FUND EXPENSE TREND BY DIVISION

	ACTUAL 2011-12	ACTUAL 2012-13	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	ACTUAL 2016-17	ACTUAL 2017-18	2018-19 WORKING BUDGET	Less flex carryover	Less Textbook carryover	Less carryforward	2018-19 Projected Expenses	8 YEAR \$ CHANGE
ELEMENTARY	308,215,006	331,696,092	341,806,026	354,274,561	362,346,147	370,818,785	417,428,906	435,031,510	-5,058,009	0	-614,563	429,358,938	121,143,932
MIDDLE	126,578,412	131,779,980	135,304,389	139,724,017	139,981,323	141,426,643	159,458,034	167,992,996	-1,095,441	0	-204,726	166,692,829	40,114,417
SECONDARY	175,346,682	184,214,415	190,323,318	207,733,024	214,092,241	215,851,000	248,257,215	257,869,284	-1,247,895	0	-701,074	255,920,315	80,573,633
PRESCHOOL	3,023,904	1,942,983	1,362,815	3,507,623	3,405,980	3,771,019	6,227,788	19,635,239	0	-874,754	-1,749	18,758,736	15,734,832
SPECIAL ED. SCHOOLS	10,407,711	10,684,632	11,104,526	12,628,916	13,115,460	12,376,299	15,401,541	17,215,467	-63,692	-17,723	-25,205	17,108,847	6,701,136
SPECIAL SCHOOLS	48,531,054	50,915,529	52,409,527	53,507,539	53,472,258	49,605,513	59,419,910	64,399,881	-630,171	-321,348	-234,400	63,213,962	14,682,908
STATE AGENCY	9,432,320	10,060,319	10,048,567	10,553,848	10,193,722	10,600,916	13,256,064	14,994,598	-81,188	-8,497	-5,215	14,899,698	5,467,378
Districtwide School Costs	7,570,945	2,930,781	3,620,143	3,606,704	4,992,440	5,493,660	49,693,206	50,834,584	0	0	-199,550	50,635,034	43,064,089
SUBTOTAL	689,106,036	724,224,730	745,979,311	785,536,232	801,599,571	809,943,835	969,142,664	1,027,973,559	-8,176,396	-1,222,322	-1,986,482	1,016,588,359	327,482,323
ADMINISTRATION	9,478,541	2,335,323	2,474,213	2,424,752	4,933,729	1,825,941	2,041,360	2,998,980	0	0	-11,125	2,987,855	-6,490,686
OPERATIONS DIVISION	114,955,877	111,110,088	120,353,941	114,861,290	111,901,415	111,627,856	131,729,700	139,684,566	-2,183,057	0	-10,425,313	127,076,196	12,120,319
ACADEMICS DIVISION	27,482,993	27,368,700	28,161,188	29,482,224	26,499,461	32,316,942	39,077,082	50,216,248	-1,581,176	0	-797,858	47,837,214	20,354,221
ACCOUNTABILITY, RESEARCH . . .	2,968,409	7,961,415	8,371,499	8,572,400	8,078,226	7,685,328	7,916,414	7,543,021	-75,000	0	-25,946	7,442,075	4,473,666
COMMUNICATIONS . . .	4,507,970	4,725,426	3,568,766	3,129,156	1,454,531	1,278,317	1,448,635	2,575,684	-126,415	0	-50,449	2,398,820	-2,109,150
EQUITY DIVISION	1,526,572	3,131,091	3,491,896	3,739,704	4,197,552	3,312,291	3,731,218	5,128,987	-33,000	0	-155,684	4,940,303	3,413,731
FINANCE, and HUMAN RESOURCES	8,307,484	8,526,797	8,181,557	8,168,237	11,363,687	11,842,725	12,912,409	12,109,342	-93,795	0	-129,601	11,885,946	3,578,462
Districtwide Costs	54,718,779	52,508,031	55,865,149	60,421,641	63,801,719	67,640,074	37,772,406	40,667,516	0	0	-810,559	39,856,957	-14,861,822
SUBTOTAL	223,946,625	217,666,871	230,468,209	230,799,404	232,230,320	237,529,474	236,629,224	260,924,344	-4,092,443	0	-12,406,535	244,425,366	20,478,741
TOTAL	913,052,661	941,891,601	976,447,520	1,016,335,636	1,033,829,891	1,047,473,309	1,205,771,888	1,288,897,903	-12,268,839	-1,222,322	-14,393,017	1,261,013,725	347,961,064
Other Financing Uses													
FUND TRANSFER (obj 0910)	5,202,809	16,559,496	8,728,806	5,461,710	5,407,441	5,053,901	4,999,296	1,931,469					
Contingency Code	15,244,467	-1,004,516	-1,773,045	-1,913,069	0	0	0	59,698,655					
TOTAL	933,499,937	957,446,581	983,403,281	1,019,884,277	1,039,237,332	1,052,527,210	1,210,771,184	1,350,528,027					
Total Per Financial Statement	933,499,937	957,446,581	983,403,281	1,019,884,277	1,039,237,332	1,052,527,210	n/a	n/a					
Total Per MUNIS				1,019,884,277	1,039,237,332	1,052,527,210	1,210,771,184	1,350,528,027					

Closer look at 3 years only:

GENERAL FUND EXPENSE TREND BY DIVISION

	ACTUAL 2016-17	ACTUAL 2017-18	2018-19 WORKING BUDGET	Less flex carryover	Less Textbook carryover	Less carryforward	2018-19 Projected Expenses
ELEMENTARY	370,818,785	417,428,906	435,031,510	-5,058,009	0	-614,563	429,358,938
MIDDLE	141,426,643	159,458,034	167,992,996	-1,095,441	0	-204,726	166,692,829
SECONDARY	215,851,000	248,257,215	257,869,284	-1,247,895	0	-701,074	255,920,315
PRESCHOOL	3,771,019	6,227,788	19,635,239	0	-874,754	-1,749	18,758,736
SPECIAL ED. SCHOOLS	12,376,299	15,401,541	17,215,467	-63,692	-17,723	-25,205	17,108,847
SPECIAL SCHOOLS	49,605,513	59,419,910	64,399,881	-630,171	-321,348	-234,400	63,213,962
STATE AGENCY	10,600,916	13,256,064	14,994,598	-81,188	-8,497	-5,215	14,899,698
Districtwide School Costs	5,493,660	49,693,206	50,834,584	0		-199,550	50,635,034
SUBTOTAL	809,943,835	969,142,664	1,027,973,559	-8,176,396	-1,222,322	-1,986,482	1,016,588,359
ADMINISTRATION	1,825,941	2,041,360	2,998,980	0	0	-11,125	2,987,855
OPERATIONS DIVISION	111,627,856	131,729,700	139,684,566	-2,183,057	0	-10,425,313	127,076,196
ACADEMICS DIVISION	32,316,942	39,077,082	50,216,248	-1,581,176	0	-797,858	47,837,214
ACCOUNTABILITY, RESEARCH . . .	7,685,328	7,916,414	7,543,021	-75,000	0	-25,946	7,442,075
COMMUNICATIONS . . .	1,278,317	1,448,635	2,575,684	-126,415	0	-50,449	2,398,820
EQUITY DIVISION	3,312,291	3,731,218	5,128,987	-33,000	0	-155,684	4,940,303
FINANCE, and HUMAN RESOURCES	11,842,725	12,912,409	12,109,342	-93,795	0	-129,601	11,885,946
Districtwide Costs	67,640,074	37,772,406	40,667,516	0	0	-810,559	39,856,957
SUBTOTAL	237,529,474	236,629,224	260,924,344	-4,092,443	0	-12,406,535	244,425,366
TOTAL	1,047,473,309	1,205,771,888	1,288,897,903	-12,268,839	-1,222,322	-14,393,017	1,261,013,725
Other Financing Uses							
FUND TRANSFER (obj 0910)	5,053,901	4,999,296	1,931,469				
Contingency Code	0	0	59,698,655				
TOTAL	1,052,527,210	1,210,771,184	1,350,528,027				
Total Per Financial Statement	1,052,527,210	n/a	n/a				
Total Per MUNIS	1,052,527,210	1,210,771,184	1,350,528,027				



INVESTING IN HUMAN CAPITAL

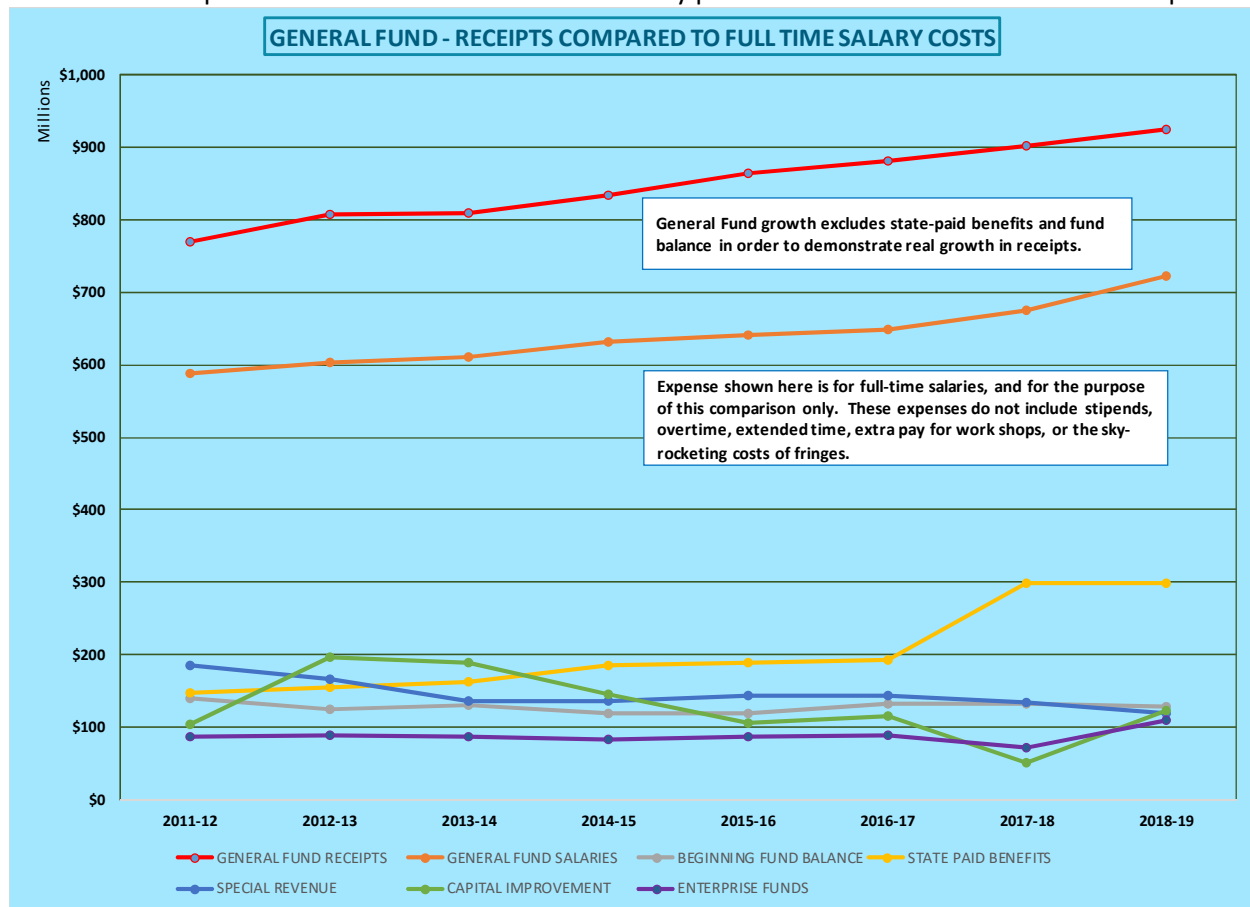
The goal of our strategic plan is for JCPS to be the premiere urban school district in America. This can only be achieved through quality personnel. Staff must be supported personally and professionally, with the expectations of professionalism and improving student learning. We will support one another as we focus on the common goal of staying true to our vision and mission. An emphasis on supporting morale and culture is a priority for JCPS. The total budget is 90% personnel. Human capital is our greatest asset to accelerate student learning. The focus on personnel correlates to the following strategies: 2.2.1, defining high performance teams; 2.2.2, building capacity of professional learning communities; 2.2.3, increasing professional learning; and 2.2.4, developing leaders.

JCPS is committed to focusing on the recruitment, hiring, and retention of a diverse, highly-qualified workforce. We support a team environment that is characterized by open communication, approachability, understanding, confidentiality, personal accountability, trust, and mutual respect. Our employees deliver quality and excellence by being knowledgeable, responsive, consistent, engaged, and professional. There is an emphasis on morale and culture. Ensuring a culture and climate that embodies a passion to accelerate student learning is “Job #1”.



DISTRICT REVENUE COMPARED TO PERSONNEL COSTS

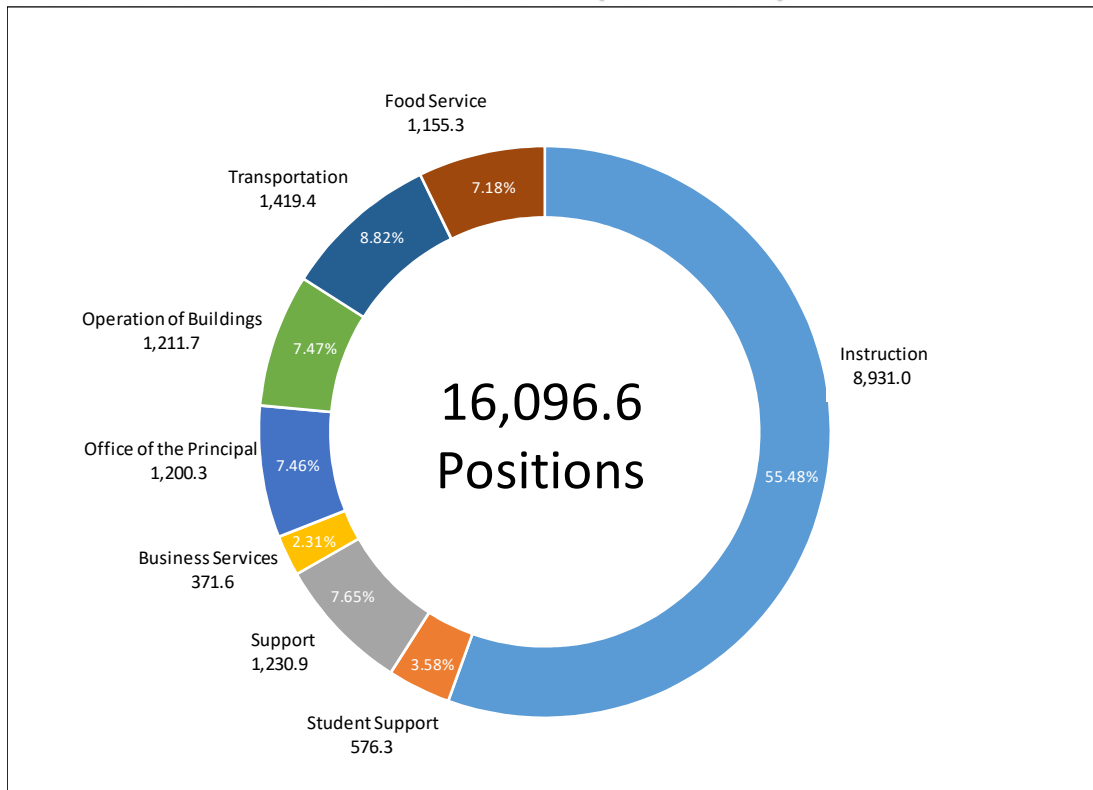
General Fund expenses for full-time salaries remain fairly parallel with the increase in actual receipts:



TOTAL REVENUE COMPARED TO GENERAL FUND SALARIES -

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
GENERAL FUND RECEIPTS	768,470,152	806,497,787	809,533,070	833,590,803	863,103,189	880,955,363	901,684,733	923,981,106
GENERAL FUND <u>SALARIES</u>	588,051,307	603,141,017	610,962,397	631,915,310	641,628,804	648,688,277	674,469,625	722,039,601
BEGINNING FUND BALANCE	140,544,034	124,560,396	130,226,135	120,080,560	119,207,881	132,975,573	133,335,176	128,335,000
STATE PAID BENEFITS	148,253,446	155,864,155	163,235,148	184,912,216	189,562,894	192,194,317	298,310,873	298,211,921
SPECIAL REVENUE	185,252,280	166,293,428	136,037,808	136,157,537	143,884,846	143,798,709	133,917,033	118,992,705
CAPITAL IMPROVEMENT	103,251,654	196,264,020	189,117,307	145,643,918	106,540,904	115,634,956	50,814,513	123,160,691
ENTERPRISE FUNDS	86,148,777	88,560,362	86,801,184	83,089,517	87,936,371	88,602,934	72,447,986	109,556,975
Subtotal excl Salaries	1,431,920,343	1,538,040,148	1,514,950,652	1,503,474,551	1,510,236,085	1,554,161,852	1,590,510,314	1,702,238,398
General Fund Salaries as % of total	41.07%	39.21%	40.33%	42.03%	42.49%	41.74%	42.41%	42.42%

DISTRIBUTION OF FULL-TIME POSITIONS - (ALL FUNDS)



JCPS Personnel		
Area of Position	Total FTE FY 2018	%
Instruction	8,931.0	55.48%
Student Support	576.3	3.58%
Support	1,230.9	7.65%
Business Services	371.6	2.31%
Office of the Principal	1,200.3	7.46%
Operations of Buildings	1,211.7	7.53%
Transportation	1,419.4	8.82%
Food Service	1,155.3	7.18%
Total Positions (FTE)	16,096.6	100.00%

GRANTS – FY 2018-19 WORKING BUDGET

Project Title	18-19	Project Title	18-19
LOCAL		FEDERAL	
R. AVELLAR / K. AVELLAR	2,736,310	TITLE I	27,383,373
UVA COMPASSIONATE SCHOOLS	816,256	TITLE I PRESCHOOL	10,300,000
YMCA CHILD ENRICHMENT	515,428	TITLE I, SCHOOL IMPR.	1,713,282
NORTON HEALTHCARE	360,000	TITLE I, PART D	196,176
MEDICAID REIMBURSEMENT	3,210,114	IDEA-B	18,813,152
JEFFERSON COUNTY ED FOUNDATION	478,633	IDEA-B C.E.I.S.	3,621,734
YOU/ METRO	220,262	IDEA-B/JCPS CO-OP	920,000
JOBS FOR KY GRADUATES	117,000	IDEA-B PRESCHOOL	838,841
JCTA PRESIDENT 15	74,261	IDEA-B DISABILITIES	440,000
UPS/JCPS AGREEMENT	54,110	IDEA -B PRIVATE SCHOOL	431,162
ADULT ED / METRO	95,531	TITLE II-TCH QUALITY	4,489,784
KENTUCKY DERBY MUSEUM GRANTS	275,861	TITLE IV	2,744,740
FRYSC LOCAL ACCOUNTS	298,153	ADULT ED FEDERAL	1,376,963
OTHER	162,323	VOC/TECH EDUCATION	1,327,156
TOTAL LOCAL	9,414,242	TITLE III, LEP	1,234,394
		ROTC REIMBURSEMENTS	752,653
STATE		YOU / WIA	455,386
K-FAM RES/YTH SVC	7,217,145	VOC REHABILITATION (OVR)	292,071
K-PRESCHOOL	7,766,878	ENGLISH LIT/CIVICS	107,410
STATE AGENCY/KECSAC	2,935,029	COLUMBIA U. / JCPS	97,407
LOCALLY OPERATED VOC	2,646,596	TOTAL FEDERAL	77,535,684
K-ESS	3,377,629		
LOCAL DIST TECH	3,654,607	GRAND TOTAL	118,992,705
ADULT ED BASIC	1,623,670		
CENTER FOR SCH SAFETY	1,187,178		
READ TO ACHIEVE	849,600		
MATHEMATICS ACHIEVEMENT	193,600		
MOAs with KDE	317,564		
GIFTED/TALENTED	148,284		
INSTRUCTIONAL TRANSFORMATION	100,000		
OTHER	24,999		
KERA INSTRUCTIONAL RESOURCES	0		
K-PROF DEVELOP	0		
TOTAL STATE	32,042,779		

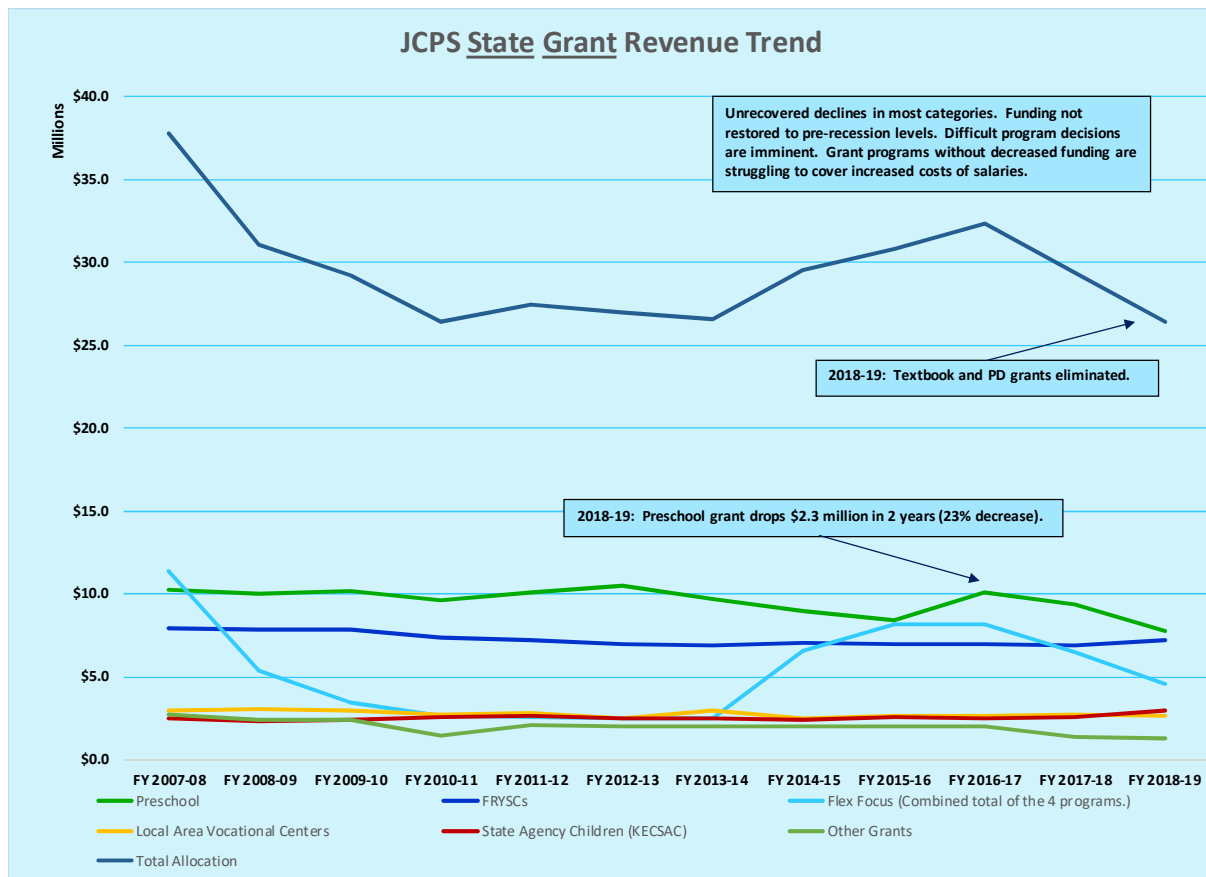


STATE GRANTS

State grants have been decimated by decreased legislative prioritization at the state level.

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	27,749,875
FY 2008-09	10,003,207	7,873,038	5,397,252	3,079,999	2,302,339	31,060,920
FY 2009-10	10,146,436	7,857,724	3,423,300	2,979,070	2,423,452	29,232,056
FY 2010-11	9,631,241	7,345,098	2,671,653	2,760,817	2,529,380	26,423,628
FY 2011-12	10,102,848	7,195,974	2,551,747	2,840,762	2,657,907	27,402,585
FY 2012-13	10,494,774	6,986,680	2,495,754	2,491,512	2,478,762	26,928,580
FY 2013-14	9,664,110	6,908,216	2,503,897	3,006,247	2,478,740	26,542,308
FY 2014-15	9,004,864	7,013,311	6,528,280	2,513,886	2,438,997	29,485,436
FY 2015-16	8,437,447	6,983,347	8,198,676	2,663,437	2,564,801	30,828,806
FY 2016-17	10,100,211	6,946,763	8,183,329	2,663,437	2,459,479	32,334,712
FY 2017-18	9,359,990	6,879,033	6,495,873	2,689,253	2,565,253	29,360,847
FY 2018-19	7,766,878	7,217,145	4,564,807	2,646,596	2,935,029	26,441,939

Change 2007-08 vs 2018-19 **(2,465,505)** **(698,595)** **(6,811,742)** **(344,849)** **431,853** **(1,419,098)** **(11,307,936)**
 % Change **-30.0%**



IMPROVING INTENTIONALITY, COHESIVENESS, and FOCUS of PROGRAMS: THE CONTINUOUS IMPROVEMENT MODEL (CIM)

Through a collaboration of the Finance Division and the Accountability, Research, and Systems Improvement Division, the implementation of the CIM in FY 2015-16. The CIM is a powerful tool the Superintendent and the Board can use to manage focus, attention, and resources of a district. CIM is the primary tool we have available for determining how well our resources are correlating to our strategic vision. The CIM is not about test scores. It is about creating opportunities that allow the district to, on a regular basis (continuous improvement cycles), critically examine its spending in terms of strategy and outcome. Compared to the past, where such critical examination was either lacking or largely impacted by passion, anecdotal stories, or political influence, the CIM provides a structure and process for discussions and debates to take place in an open and safe environment and be anchored on tracking evidence and data. The following are the benefits of the CIM:

1) Direct focus to “Student Learning”, “Support for Schools & Staff”, and “Improving Culture & Climate”

- The Board, Superintendent and his Cabinet set funding priorities around these three areas
- The funding priorities are communicated to school and central office cost center heads
- By approving and declining budget requests, the Superintendent and his Cabinet send a strong and clear message about the priorities and what programs support those priorities and what programs do not.

2) Take action on unsuccessful existing programs

- Without a structure and process, it is difficult to cut programs even when they are not giving any return on the investment.
- Roll the selected existing programs into the CIM (e.g., Bellarmine Literacy Project and Behavior Coach) to:
 - Give an opportunity to reset for success
 - Set expectations on deliverables and implement a CIM cycle
- Review the programs at the end of the cycle and make decisions based on return on investment and alignment with district priorities

3) Empower leaders to identify and stop wasteful spending

- Budget decisions will always be complicated
- CIM creates opportunities for personal influence to be mitigated by data and evidence of
 - Making it difficult for owners and constituents of programs with low/no return on investment to defend the spending
 - Empowering other leaders to feel confident and justified to say no.

4) Improve coherence and accountability

- The CIM can expose and highlight issues, such as multiple owners of an area with responsibilities not clearly defined, duplicated or incoherent programs, and/or lack of accountability.
- Superintendent can use the CIM budget process to require multiple departments to confront and solve any incoherence.

RESULTS OF THE CIM – FY 2015-16 through FY 2018-19

- \$132.7 million in budget components captured; 314 quantity.
 - \$117.0 million approved; 272 quantity
 - NEW - \$96.4 million captured in 269 proposals.
 - ESTABLISHED PROGRAMS - \$20.6 million in 3 pre-existing programs captured. These were three legacy programs that were created prior to the onset of FY 2015-16. These were the School-based Goal Clarity Coaches, Behavior Coaches and the voc-tech program teachers. The voc-tech legacy program are the student pathways associated with the 5-Star theme, and are not associated with the Academies of Louisville pathways.
- Each captured proposal has demonstrated the following:
 - Thorough description of program;
 - Identification of Vision 2020 strategies (maximum of 3) program correlates to;
 - Provide evidence-base for the program, especially national research;
 - Provide specifics on budget being requested with fully identified costs (i.e. reflect fringe costs);
 - Information on Needs Assessment that provides rationale on the need for the proposal;
 - Targeted cost center(s), quantified student population(s), and demographics of students targeted;
 - Targeted student needs based on thorough needs assessment;
 - Quantified student outcomes;
 - Time period to reach goals (Continuous Improvement Cycle); and
 - Specific plans on implementation and management.



JCPS TIMELINE FOR MAKING BUDGET DECISIONS

This section is to introduce the Comprehensive Strategic Planning of Finances for Student Achievement Calendar. The submission and approval of the calendar is the first step in the budget process, and this typically occurs in September of the subsequent year. This calendar includes activities and deadlines for action by the Board, superintendent, and district staff and is in compliance with Fiscal Management Policy 04.1 *Budget Planning and Adoption*. For FY 2018-19, there are more opportunities than ever for participation by the Board in the review and decision-making of budget priorities. This process will enable the Board and superintendent to receive input from many sources which will assist in making major decisions on the budget for fiscal year 2018-19. This item supports *Vision 2020 Strategy 3.1.4 Ensure responsible stewardship of resources*.

JEFFERSON COUNTY PUBLIC SCHOOLS
FY'19-20 CALENDAR FOR COMPREHENSIVE STRATEGIC PLANNING OF FINANCES FOR STUDENT ACHIEVEMENT

MONTH DUE	ITEM NO.	Date Due	FINANCIAL PLANNING AND MANAGEMENT EVENTS FOR ACTION	DIVISION RESPONSIBILITY			
				Superintendent	Principals	Financial Services	Other
July-18	1	7/23/18	Submit Preliminary FY'19-20 Comprehensive Educational Financial Planning and Management Calendar to Demographics and other departments for revisions.			X	
August-18	2	8/9/18	Community Forum for 19-20 Budget Priorities.			X	
	3	8/28/18	Submit Final FY'19-20 Comprehensive Educational Financial Planning and Management Calendar to Board of Education for approval	X		X	Board
	4	8/28/18	Submit FY 2018-19 Tax rates for Board Approval	X		X	Board
	5	8/21/18	Fifth Day Adjustment for FY 2018-19			X	Demographics
	6	8/31/18	Superintendent receives FY'18-19 preliminary summary of Working Budget for review			X	
	7	9/1/18 9/15/18	USING DATA TO IDENTIFY UNMET NEEDS LEADING TO GOALS AND PRIORITIES Superintendent and the chiefs establish recommendations for Board consideration for 2019-20 based on needs assessments, schools' performance matrices (including MAP), and community feedback.	X		X	Chiefs
September-18	8	9/15/18 11/2/18	USE GOALS AND PRIORITIES TO DETERMINE STRATEGIES Based on the outcome of the determinations of the Superintendent and his chiefs, the divisional administrative teams will convene. Within each division, division chiefs and their department heads will further explore and define the unmet needs for completion of Vision 2020. These administrative teams will also look internally to identify existing budget components for possible elimination due to ineffective, marginal, or unproven items. The chiefs will be provided a tool to facilitate the prioritization process for 2019-20.				Chiefs and their Dept. Heads

September-18 (continued)	9	9/12/18	Work session provided to Board for review of FY 18-19 Working Budget			X	Board
	10	9/12/18	Board discusses preliminary budget projections, funding priorities, and provides feedback to Superintendent on highest priorities for fulfilling Vision 2020.	X			Board
	11	9/12/18	Send room use surveys to schools and update school program and optimal capacity based on school survey results.				Demographics
	12	9/25/18	FY'18-19 official Working Budget submitted to Board of Education on current tax revenue projections.	X		X	Board
	13	9/28/18	Working Budget sent to Division of Finance, Kentucky Department of Education Regulatory deadline for KDE submittal - September 30th.			X	
	14	9/30/18	State Department of Education provides District with tentative FY'18-19 SEEK Revenue projection			X	
October-18	15	10/8/18	Receive first pupil month report from Pupil Personnel Dept. and update projection database.				Demographics
November-18	16	11/2/18	MAKING THE DIFFICULT DECISIONS WITHIN DIVISIONS Department Heads and Division Chiefs <u>conclude</u> their in-depth analysis of unmet needs for completion of final leg of Vision 2020. These divisional administrative teams will prioritize needs and finalize priorities among new items, end of cycle items, and existing programs under review.				Chiefs and their Dept. Heads
	17	11/2/18 11/15/18	SUBSEQUENT CONVERSATION AMONG CHIEFS AND SUPERINTENDENT CENTERED ON DIVISIONAL STRATEGIES Superintendent and Division Chiefs reconvene in order to produce list of top priorities for Board consideration for the completion of the final leg of Vision 2020.	X		X	Chiefs
	18	11/13/18	Develop district-level and school-by-grade projection drafts based on (1) trend data on actual enrollment vs projections and (2) capacities based on room use surveys				Demographics
November-18 (continued)	19	11/15/18	INITIAL RECOMMENDATIONS TO THE BOARD ON STRATEGIES TO BE SUPPORTED IN 2019-20 Superintendent submits top priorities for Board Work Session Items are not yet entered into Investment Tracking System, but final list is hinged on Board feedback.	X			
	20	11/27/18	Review of District/Board Priorities for 19-20. Board finalizes funding priorities for 2019-20, and receives recommendations on programs being added, eliminated, or restarted.	X		X	Board
December-18	21	12/8/18 1/4/19	CAPTURING AND QUANTIFYING THE RECOMMENDATIONS. What is JCPS able to eliminate in order to support the higher priorities that have greater impact on measured student achievement? What are the items that JCPS is able to redefine or hone in order to be more purposeful, relevant, and impactful? 1.) Identify items to convert to Competitive Offerings for schools that may include new as well as previously existing programs. 2.) Convey to Finance which NEW priorities may be entered into Investment Tracking System. 3.) Identify which End-of-Cycle Items need to be sustained and which ones must be deleted. 4.) Identify other programs that are marginal or ineffective through the evaluation process, and eliminate them or re-focus them.			X	Chiefs and their Dept. Heads

	22	12/8/18 1/4/19	New goals and cycles to be completed for End of Cycle Items designated for sustainment. Possible small tweaking of strategies for those that pre-existed and that have already been deemed sustainable.		X	X	Cost Center Heads Planning and Evaluations Dept.
	23	12/11/18	Revenue and expense projections for Draft Budget FY'19-20 presented to the CFO.			X	
	24	12/11/18	Send school enrollment projection drafts to principals for feedback and adjustments		X		Demographics
December-18 (Continued)	25	12/12/18	Approve Annual Comprehensive District Improvement Plan				Board
January-19	26	1/5/19 1/15/19	Review data to be added to items by Systems Improvement Department as well as submitting cost center heads. This action is for new proposals and End of Cycle items.				Planning and Evaluations Dept. Cost Center Heads
	27	1/8/19	Board and Superintendent receive overview of Draft Budget at Work Session	X		X	Board
	28	1/11/19	Budget Department to provide departmental budgets for on-line distribution by departments.			X	Chiefs and Dept. Heads
	29	1/14/19	Principals given projected enrollment for FY '19-'20 including information on 'Pre-School and ECE		X		Demographics
	30	1/16/19	Title I Free and Reduced Count taken to determine Title I allocations for schools				Title I Director
	31	1/22/19	Board of Education receives and approves FY'19-20 student enrollment projections	X			Board
	32	1/22/19	Board of Education receives the Draft Budget for FY 2019-20, enrollment projections, and School Allocation Standards. Deadline for Board review of Draft Budget is January 31st.	X			Board
	33	1/22/19	Budget Department receives enrollment data for FY 2019-20 from Demographics				Demographics
	34	1/23/19	Tentative program placements made at schools by program directors, including Pre-School, ECE, ESL, and others.				Program Directors
	35	2/1/19 2/12/19	MAKING THE FINAL BOARD RECOMMENDATIONS Superintendent and Chiefs make final budget recommendations based on prioritization, proposals in the Investment Tracking System, and resource availability.	X		X	Chiefs
February-19 (continued)	36	2/5/19	Staffing and budget data sent to special schools in District - TAPP, Minor Daniels Academy, Breckinridge Metro, Liberty H.S., Brown, Churchill Park, etc.			X	
	37	2/5/19	Each School receives site-based budget allocations for FY 2019-20. Regulatory deadline is March 1st.				
	38	2/5/19	Title I sends schools tentative budget allocations				Title I Director
	39	2/5/19 3/15/19	Principals and SBDM Committee meet to make decisions on school-based allocations, staffing, and other fund sources.		X	X	
	40	2/5/19 3/15/19	Bookkeeper and/or clerk and principal input site-based flex funds (section 6) into the FY'19-20 MUNIS Next Year Budget Entry		X	X	

	41	2/5/19 3/15/19	Schools submit position changes to Budget Department. March deadline for council changes (see Budget Instructions)		X		
	42	2/12/19	Training for new principals on budget.		X	X	
	43	2/12/19	Continue monitoring and processing final approvals of student applications in view of projected enrollment, capacity, and diversity guidelines.				Demographics
	44	2/13/19	FINALIZING THE DIFFICULT DECISIONS Submit final budget recommendations for Board review prior to final approval.	X		X	
	45	2/26/19	Board approves final recommendations of new-year budget priorities AND End of Cycle Programs to be sustained. Board also receives list of declined items, and End of Cycle Programs not to be sustained.	X		X	Board
	46	2/28/19	Notify cost center heads of approvals			X	
March-19	47	3/15/19	Deadline for schools to input FY'19-20 flex budget into on-line Distribution System. Deadline for school councils' decisions on staffing with next opportunity for changes on August 1st.		X		
	48	3/28/19	Tentative Budget submitted to the Superintendent for review			X	
April-19	49	4/23/19	Superintendent submits to the Board of Education the Tentative Budget for work session	X		X	Board
	50	4/25/19	Deadline for Principals to submit Activity Fund Budgets		X		
	51	4/30/19	Principals submit textbook purchase plans, including Council approvals (if applicable).		X		
May-19	52	5/22/19	Board adopts Tentative FY'19-20 Budget Including Activity Fund budgets submitted by principals				Board
	53	5/29/19	Schools submit textbook purchase plans to District office.		X		
	54	5/29/19	Tentative Budget sent to Division of Finance Kentucky Department of Education Regulatory deadline for submittal - May 31st.			X	
August-19	55	TBD	Demographics will provide school enrollment projections as of the 5th student day to Personnel Services and Financial Planning and Management				Demographics
	56	TBD	Budget adjustments for elementary, middle, and high schools based on student count on the 5th day after school opens.			X	

MAJOR INVESTMENTS IN GENERAL FUND FY 2018-19

GENERAL FUND NEW-YEAR INVESTMENTS

	<u>2018-19</u>
LEARNING GROWTH AND DEVELOPMENT	
ACHIEVEMENT GAP	
EARLY CHILDHOOD	10,557,271
STIPENDS FOR PRIORITY SCHOOL TEACHERS	2,875,000
W.E.B. DuBOIS ACADEMY	1,451,205
1/2 TEACHER SUPPORT FOR MIDDLE and HIGH SCHOOLS	1,455,900
MAP TESTING	1,200,000
NEW SUMMER SCHOOL PROGRAM UNDER DESIGN	1,150,000
NEW TEACHERS and ASSISTANTS for ECE Program -	842,300
ENGLISH as a SECOND LANGUAGE	666,486
EXTENDED LEARNING ALLOCATION PRIORITY SCHOOLS	554,383
NEWCOMER CENTER	368,893
NEWCOMER START-UP COSTS 1x only	348,389
SIMMONS COLLEGE PARTNERSHIP with JCHS	260,000
REACH SUMMER ENRICHMENT	100,000
ACCELERATED IMPROVEMENT SCHOOLS - EXTENDED LEARNING	79,979
LIT PROGRAMS	70,000
PROFICIENCY	
RESTORATION OF SCHOOL REDUCTIONS	4,320,000
ACADEMIES OF LOUISVILLE (Some budget was 1-year only)	3,523,500
ART and MUSIC ELEMENTARY INITIATIVE	3,525,000
ART and MUSIC NEW EQUIPMENT AND REPAIR	50,000
TEXTBOOK GRANT RESCUE	957,506
BACKPACK OF SKILLS	300,000
PROJECT -BASED TRAINING - BUCK INSTITUTE	200,000
SUBTOTAL	34,855,812

INCREASING CAPACITY AND IMPROVING LEARNING	<u>2018-19</u>
STUDENT ENGAGEMENT AND BEHAVIOR	
CULTURAL COMPETENCY RESOURCE TEACHERS	234,000
CULTURAL COMPETENCY TRAINING	434,000
COMPASSIONATE SCHOOLS	710,000
EQUITY CULTURE PROJECT	101,500
GIRLS STREET ACADEMY	50,000
FOSTER CARE	115,538
STAFF CAPACITY	
SUBSTITUTE SOLUTIONS	1,850,000
DEEPER LEARNING INFRASTRUCTURE (and Symposium)	500,000
SUPPORT OF NATIONAL BOARD CERTIFICATION	87,400
EXTENDED DAYS FOR ECE CONSULTING TEACHERS	65,000
PRIORITY NEW TEACHER INSTITUTE	25,000
MICRO-CREDENTIALS	25,000
ENSURING SAFETY AND SECURITY AT SCHOOL LEVEL	
20 BUS MONITORS	314,000
CHILD ABUSE AND NEGLECT BACKGROUND CHECKS	170,000
INCREASE IN SRO	95,965
SECURITY AT VANHOOSE AND LAM	37,000
PREVENTIVE AND SYSTEMATIC CHANGE	
RESTORATIVE PRACTICES (contract and ext. time)	890,310
RESTORATIVE PRACTICES (Resource Teachers)	240,758
COMMUNITY DATA SPECIALIST	136,926
GIFTED AND TALENTED PROGRAM DIRECTOR	98,872
MARKETING SCHOOL CHOICE	96,000
SUBTOTAL	<u>6,277,269</u>

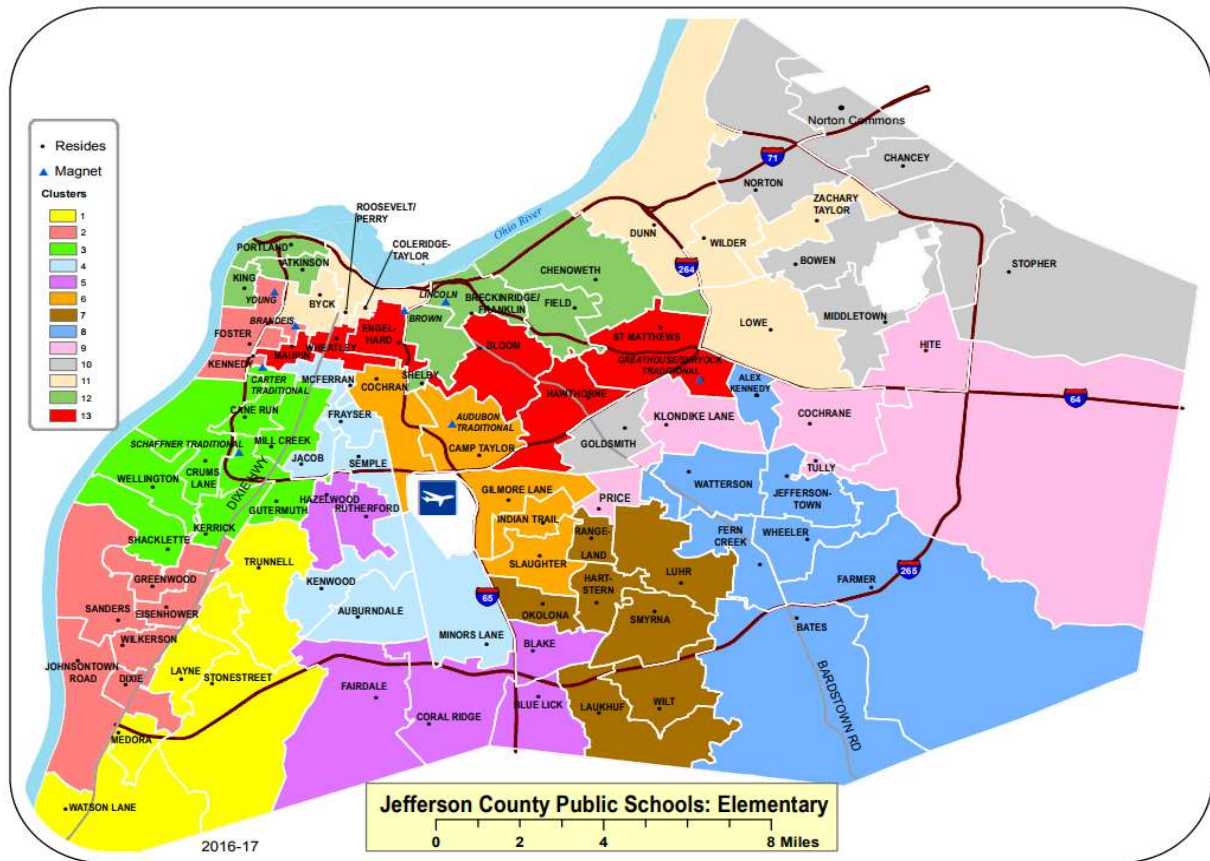


IMPROVING INFRASTRUCTURES AND INTEGRATING SYSTEMS
INCREASED OPERATIONAL EFFICIENCY

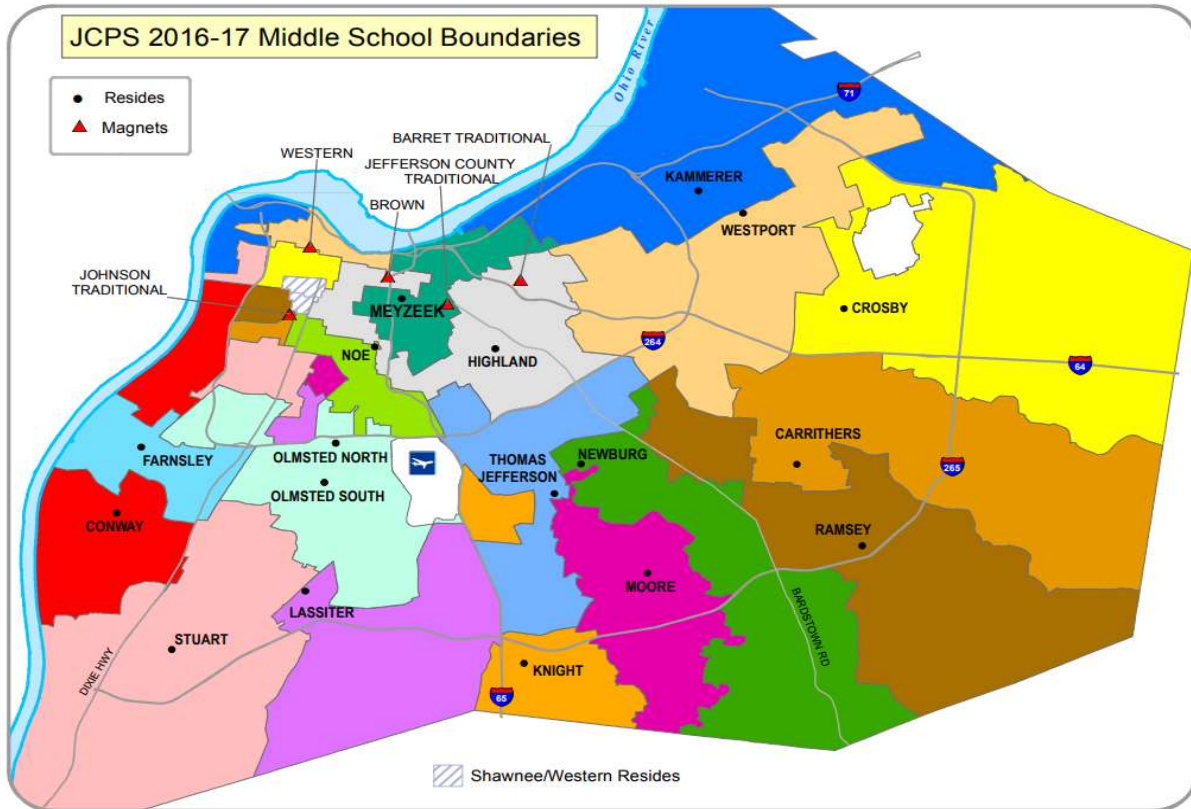
2018-19

RELEASED 40 BUS DRIVER POSITIONS	1,343,455
AFIF (Renovations and facility maintenance)	1,000,000
NEW GPS SYSTEM FOR BUS ROUTING	700,000
PHOENIX START-UP COSTS	516,270
MANDATORY START-UP COSTS FOR WESTPORT LIBRARY	300,000
BUS DRIVER ATTENDANCE BONUS	260,000
FACILITIES INVENTORY SUPPORT	141,000
COUNCIL FOR GREAT CITY SCHOOLS (Coherence)	45,000
SUBTOTAL	<u>4,305,725</u>
 TOTAL NEW ADDED PROGRAMS	 <u>45,438,806</u>

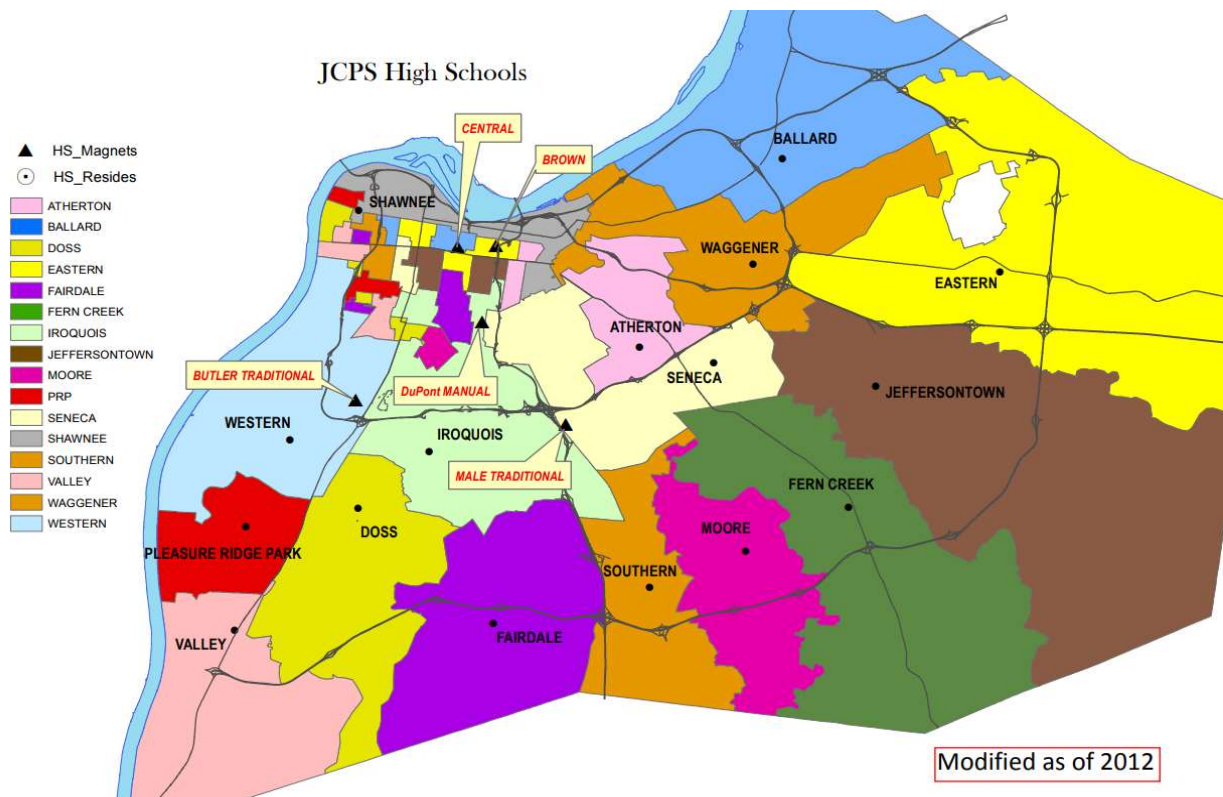




JCPS ELEMENTARY SCHOOLS



JCPS MIDDLE SCHOOLS



JCPS HIGH SCHOOLS