OUR VISION

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

Jefferson County Public Schools
FY 2022-23 Working Budget
September 2022







FY 2022-23 WORKING BUDGET

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



Jefferson County Public Schools Superintendent – Dr. Martin "Marty" Pollio

Dr. Martin "Marty" Pollio assumed the role of acting superintendent of the Jefferson County Public School (JCPS) on July 2, 2017. He was named JCPS Superintendent on February 11, 2018. For his entire career, Dr. Pollio has dedicated himself to serving students of JCPS. He is a longtime administrator and educator whose focus is on 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.

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All JCPS 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.

Core Values

Caring – All JCPS children are nurtured as if they are our own.

Equity – All students receive an education that gives them what they need to thrive through differentiated supports focused on removing social factors as a 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 personalized approaches to learning.

Diversity – Our diversity is strength – differences between each are assets of the whole.

Opportunity – Effective teaching is the most 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 communities 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

Learning, Growth, and Development
- Deeper Learning

Increasing Capacity and Improving Culture
- Professional Capacity in Teachers and Leaders
- High-Performing Teams

Improving Infrastructure and Integrating Systems
- Infrastructure Improvements
- Communications, Engagement, and Access to Information
- Technology for Learning and Operations
- Access to Public School Choice



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History of Louisville Public Schools and Jefferson County Public Schools

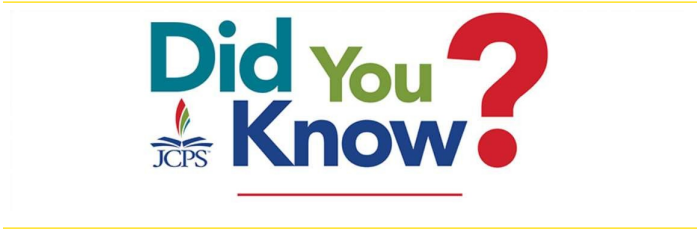
The Louisville Public Schools began on April 14, 1829, when the Louisville Mayor and Council established a public school for children under 16 years of age. On August 17, 1829, a school opened at the southwest corner of Fifth and Green (now Liberty) Streets in the rented upper story of the Baptist Church. 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.

The Jefferson County Public Schools (JCPS) traces its origins to an act of the legislature of Kentucky in 1838 which established a system of common schools in the state. Official reports begin with the 1840 Annual Report of the Superintendent of Public Instruction. The Common Schools of Jefferson County reported 30 schools were "districted previous to 1840." By 1876, reports made by the Commission of the Common Schools of Jefferson County reported 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
- 30th largest school system in the United States
- 79% of all children in Louisville/Jefferson County attend Jefferson County Public Schools
- 165 schools
- 60 magnet schools and programs
- 93,660 students
- 14,400 full-time employees
- 6,890 teachers
- 82% of teachers have a Master's degree
- 381 teachers have earned the prestigious National Board Certification



- 1 in 7 Kentucky students are educated at JCPS.
- 139 languages are spoken in JCPS.
- JCPS is one of only 11 districts nationwide to have implemented a comprehensive plan to take concrete actions that address racial inequities.
- Every JCPS school has a dedicated mental health practitioner to provide mental health services to students.
- The newest high school facility in JCPS was built over 50 years ago! Adequate facilities have been an important part of Dr. Pollio's push for student excellence so that more funds can go to classrooms instead of costly renovations.
- 175 area businesses are investing in students by providing career training and experience through the Academies of Louisville.
- The JCPS Budget is the largest governmental budget in Kentucky other than the state's budget. The JCPS budget is three times larger than the second-largest school district (Fayette County Public Schools) and two times larger than Louisville Metro.

Student Demographics FY 2021-22

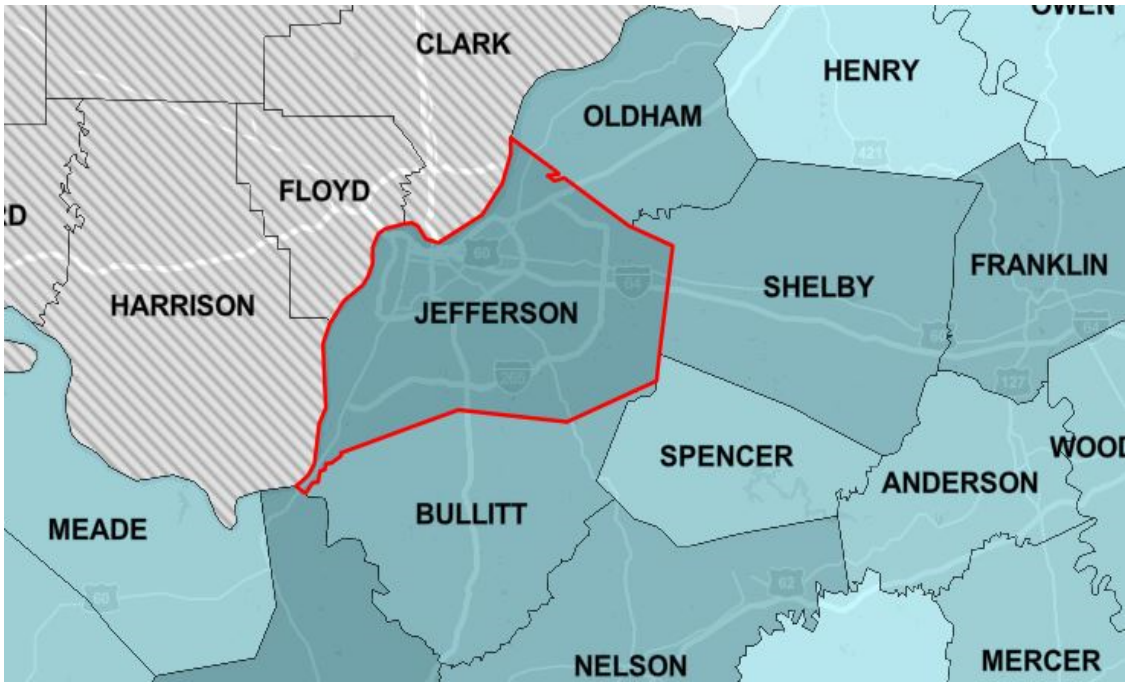
KDE School Report Card FY 2021-22:

- 93,660 students attend JCPS Schools
- 62,637 (66.6%) are economically disadvantaged
- 57,702 (61.6%) are Students of Color
- 34,641 (37.0%) are African American
- 13,106 (14.0%) are Hispanic
- 3,568 (3.8%) are homeless
- 12,595 (13,4%) have learning disabilities
- 14,720 (15.7%) are Limited English Proficiency



Our City: Louisville, Kentucky

Louisville is the largest city in Kentucky and is one of the oldest cities west of the Appalachian Mountains. Jefferson County has a population of 777,874 (2021). The county has a total area of 398 square miles and has the Ohio River forming its northern boundary with the state of Indiana. Jefferson County is the most populous in Kentucky and has twice the numbers of residents as the second-most populous county, Fayette.



Louisville's hometown heroes include:

- **Muhammad Ali,** who attended Central High School and became one of the most celebrated athletes of all time as a three-time World Heavyweight Champion and civil rights advocate.
- **Sue Grafton**, who graduated from Atherton High School and has become an international best selling author best known for her "alphabet series" of detective novels.
- **Darryl Griffith**, who attended Male High School and led a highly successful career in professional basketball.
- **Alberta Jones**, who graduated from Central High School and became the first African American to pass the bar exam and open a law office in Louisville.
- **Jennifer Lawrence**, who attended Kammerer Middle School and became the highest paid actress in the world in 2015 and 2016.
- **Diane Sawyer**, who attended Seneca High School and has been a prominent and respected television journalist for 60 years.

Community Partners

JCPS is honored to have significant support from our engaged community. Our partnerships are dynamic and innovative, and we always remain open to new ideas. Examples of current partnerships include:

- **175 businesses are engaged in the Academies of Louisville**, providing relevant learning opportunities for students to connect what happens in the classroom with potential careers. From field trips to project-based learning, experiences like these help prepare, empower and inspire students. Some examples include:
  - **GE Appliances** partners with Doss High School's STEM, Business & Finance, and Tech & Design Academies. A mock manufacturing line and lab set up at Doss High School provides students the opportunity to explore concepts ranging from line of best fit to efficiency to ergonomic movements.
  - **UPS partners** with Valley High School's Business & Industry Academy, providing an equipment donation of a conveyor belt system and assisting with curriculum to help students build problem-solving skills as they learn to diagnose issues and fix the system.
  - **Norton Healthcare** provides opportunities for 60 seniors in health science pathways to work a co-op at a hospital or medical office and offers support for furthering their career in healthcare after high school graduation.
  - **Class Act Federal Credit Union** supports three branches inside of Doss, Jeffersontown, and Southern High Schools, providing students with an opportunity to learn how a credit union operates and building their understanding of careers in the finance industry.
- **Evolve 502**, a strategic partnership involving a wide range of community members, is working to align wrap-around support services across our community and raise funds to ensure every public school graduate has the opportunity for post-secondary education. During the COVID-19 pandemic, Evolve 502 has been instrumental in harnessing community resources to support JCPS students. Beginning with the JCPS Class of 2021 graduates, Evolve 502 will provide all eligible JCPS graduates, the opportunity to attend any Kentucky Community & Technical College or Simmons College of Kentucky tuition-free.

District Highlights FY 2021-22

- **35 National Merit Finalists** are JCPS seniors, 32 were National Merit Semi-Finalists and 11 were National Merit Commended Scholars
- **93 Governor's Scholars Program** participants were JCPS rising seniors.
- **106 United States Armed Forces** inductees were JCPS graduates.
- **5,312 graduates** from JCPS schools.
- Prepared **30 future teachers in the second year of the Louisville Teacher Residency (LTR) program**, a collaboration between JCPS and the University of Louisville (UofL) College of Education and Human Development to recruit and train more teachers of color for JCPS schools.
- Approved a **new School Choice Proposal** that overhauls the way JCPS determines where students attend school. The plan will take effect in the 2023-24 school year and will:
  - Allow students in **West Louisville** to attend a school close to home or further away and create a plan to resource schools in the **Choice Zone**.
  - Change some boundaries to reduce the number of **feeder patterns** into high schools from 90 to 23.
  - Make changes to the district's magnet strategy - barring magnet schools from exiting students, setting diversity targets, centralizing the application and selection process, and adding more, popular magnet programs at more schools.
- Awarded $66,200 to six JCPS seniors through the **JCPS Employee-Sponsored Student Scholarship Fund** to go toward four-year tuition and college expenses.
- Achieved **1:1 technology with every JCPS student** having access to a laptop or other device.
- Purchased and installed **interactive flat screen technology** in every classroom.
- **Free, virtual tutoring** available 24 hours per day for students in grades 3-12.
- More than **10,000 students participated in summer learning opportunities** in conjunction with Evolve 502 and other community partners.
- Had six of the top **20 ranked high schools** in Kentucky according to *U.S. News and World Report* - duPont Manual, James Graham Brown, Atherton, Louisville Male, Ballard and Eastern.
- **Atherton High School's counseling program** declared a national model as the first in Kentucky to be given a Recognized ASCA (American School Counselor Association) Model Program designation.
- Graduated a record number of **aspiring educators** through its Teaching and Learning pathways program. 88 students were granted conditional offers of teaching employment with JCPS. More than half are students of color.
- Opened the first **Elev8 Student Learning Center** at 2500 West Broadway. The after-school center accommodates up to 250 students in grades K-12 who live in West Louisville and need additional academic support. It is the first of three planned Elev8 centers.

- A JCPS teacher, Jessica Goodman, a STEM lab teacher at Farmer Elementary School, won a prestigious **Milken Educator Award**.
- Launched the **Explore Academies**, a new initiative to help middle school students explore interests and prepare them to choose a high school
- **Central High School's cyber engineering pathway program** received a robotic Spotbot 3.0.0 dog from Boston Dynamics. The four-legged mechanical canine can dance, perform tasks and even conduct challenging mathematical equations.
- Installed a new **Red Bird Full Motion Flight Simulator at The Academy @ Shawnee**, offering students real-world, "fly the plane" experience in an authentic cockpit. Shawnee's FAA-approved flight simulator is the first to be located on a school campus in Kentucky.
- More than **10,000 free vaccinations** against COVID-19 were administered during clinics at JCPS facilities.
- More than **730,000 COVID-19 tests** were administered as JCPS offered free tests to students, employees and their families at more than 50 sites.

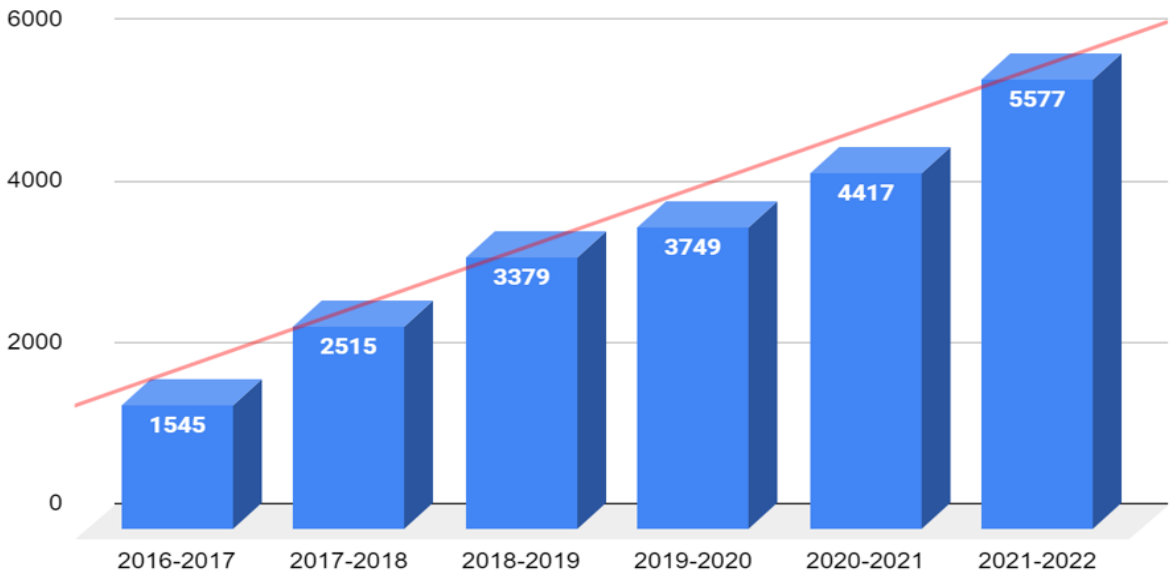
District Highlight: Academies of Louisville

The Academies of Louisville launched in the fall of 2017 with a mission to evolve high school education by equipping students with the skills and 21st-century know-how needed to thrive in an ever-changing global economy. Last year, over 17,500 students from 15 high schools participated in Academies of Louisville. Students gain relevant, real-world experience and training in careers that are in demand both in Louisville and across the country. When students graduate, they will have the skills and confidence needed to launch careers in their chosen field. The Academies of Louisville strategy strives to provide a college preparatory curriculum based on a career theme. A major benefit is students see relationships and connections between the core academic subjects and their application in the real world of work through career and technical education courses. The career academy model is a well-researched, school reform approach that shows a positive impact on outcomes including attendance, earned credits, graduation rates, and labor market outcomes. Career Academies is also a strategy to increase the earning potential of minority students, particularly males at risk of dropping out of high school without any decrease in educational outcomes.

The Academies of Louisville learning model draws upon the expertise, knowledge, and resources of business partners to increase opportunities for students to engage in work-based learning. Business and community partners help inform curriculum, improve instruction, expose teachers to the latest industry trends, mentor students, and provide authentic learning experiences. A major benefit of business partners within this model is to sustain the academy model over time and maintain consistency despite principal or teacher turnover. Community involvement in our Academies of Louisville schools has increased to 175 business partners in the public and private sectors. JCPS is excited and proud to have such a strong commitment from the community for the Academies of Louisville. The program provides an innovative community approach to workforce development to prepare students for the jobs of tomorrow.

One of the areas of largest need is in Health Science, especially around nursing. This chart shows the growth that has been possible with the funding for this initiative.

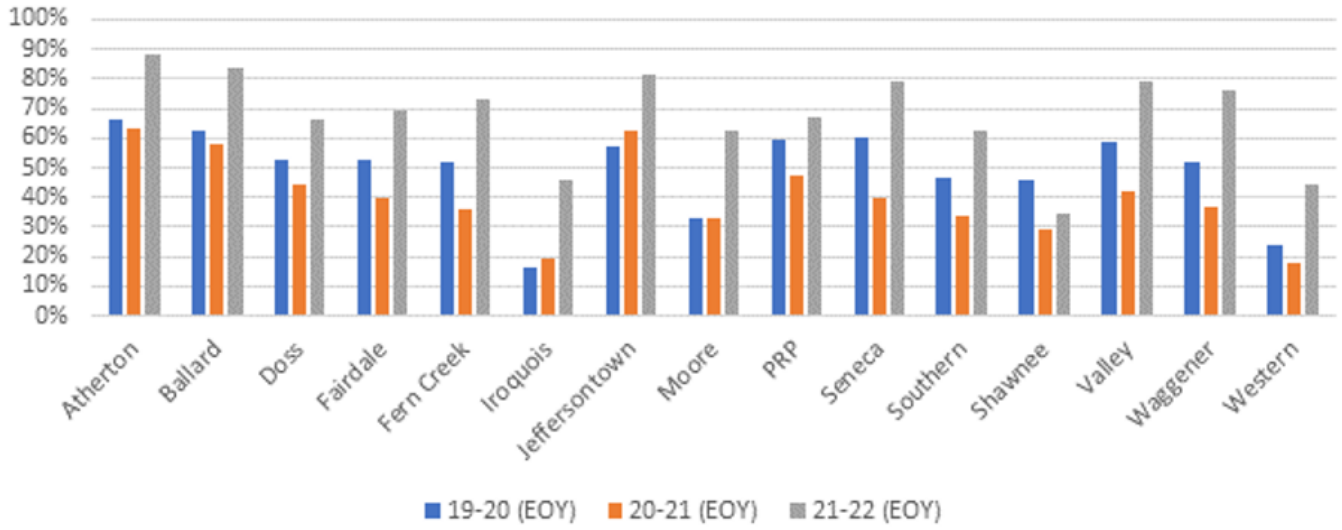
STUDENT ENROLLMENT IN HEALTH SCIENCE ACADEMIES



Academies of Louisville is increasing student engagement through a county-wide collaborative effort. This is an innovative, transformative, and collaborative public education initiative bringing together JCPS high schools, students, families, educators, businesses, and community partners in a collective focus to unite Louisville in transforming public education in our city to prepare high school students for their future success as productive members of the community. The career academy model is a well-researched, school reform approach that shows a positive impact on outcomes including attendance, earned credits, graduation rates, and labor market outcomes. Many components of the career academies model are endorsed by the federal Carl D. Perkins Career and Technical Act (Perkins Act).

The academies were designed to ensure more students were prepared for life after high school. This is typically measured by post-secondary readiness in school and district accountability measures. While COVID had an impact on our schools we have rebounded and are meeting this need.

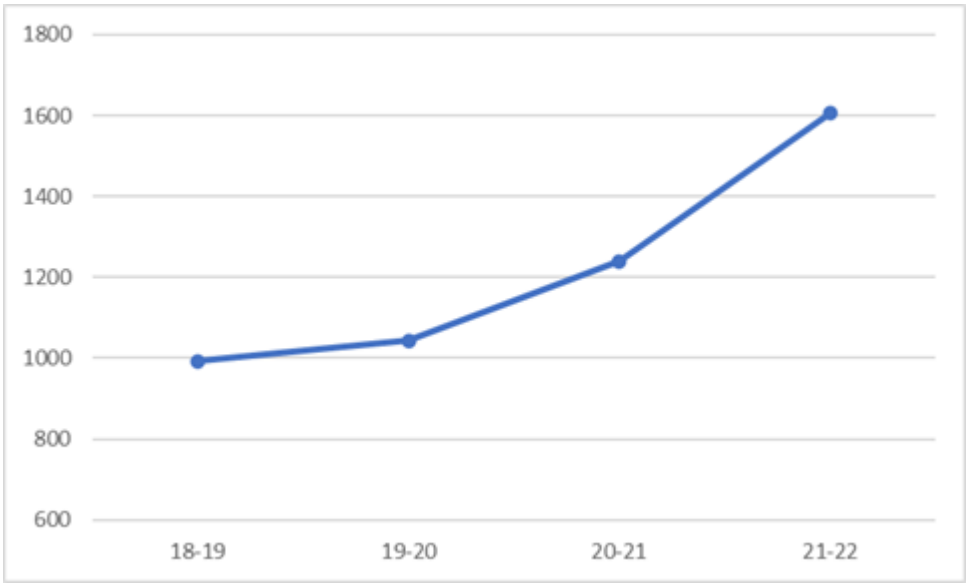
THREE YEAR COMPARISON OF POST-SECONDARY READINESS





One of the most important indicators for our academies in this are the number of students receiving valid industry-recognized certifications which has increased by over 60% since the 18-19 school year.

STUDENTS WITH INDUSTRY CERTIFICATIONS



An additional goal in the academies is to increase the percentage of students of color that complete career pathways, which has grown from 23% to over 31% in the last three years. This is a higher rate of increase than our overall completion rate.

STUDENTS COMPLETING CAREER PATHWAYS

	FY 2019-20	FY 2020-21	FY 2021-22
African American	21.5%	26.3%	31.5%
Hispanic/Latinx	27.1%	28.8%	31.9%
Asian	27.2%	29.3%	31.6%
Two or more races	23.4%	24.3%	26.7%
Student of Color	23.2%	26.9%	31.4%
White	20.3%	27.4%	28.9%

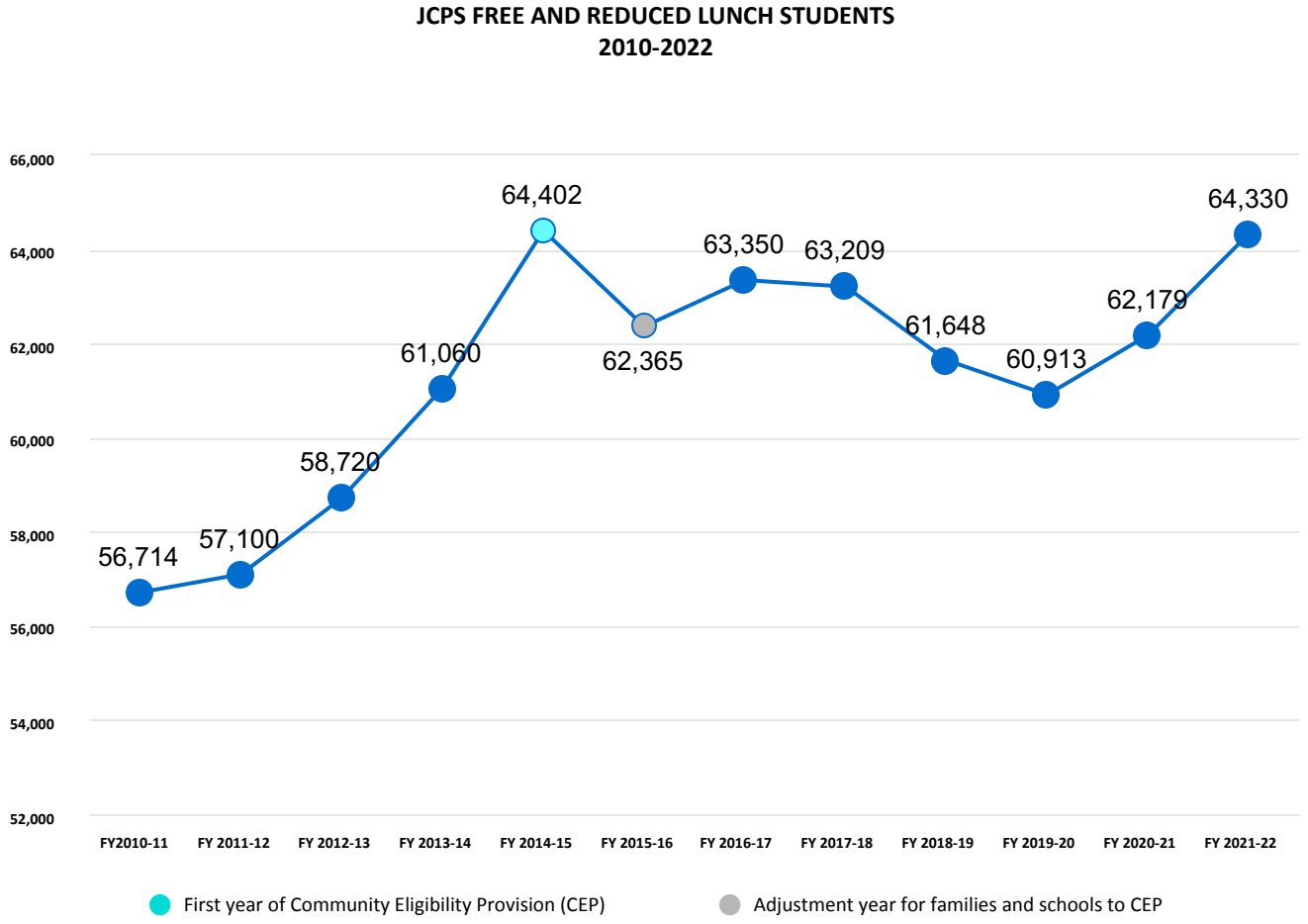
Beyond graduating college, career, and post-secondary ready, students will have a head start on life in the real world. Believing deeply in educational equity for all, the Academies of Louisville model prepares, inspires, and empowers all Academy students to reach their highest potential. No tuition or application is required. After four years in an Academy, students will graduate with:

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

Free and Reduced Lunch Students

Students who come from households that qualify for free or reduced lunch may face unique challenges in accessing their education and these challenges can become barriers to their success. Our goal in JCPS is to provide equitable support in the form of additional resources to remove all obstacles and accelerate learning. As JCPS moves toward a student-weighted formula to equitably fund schools based on need, we become more intentional about our use of funds to better support schools.

During the pandemic, identification of students who qualify for free or reduced lunch was particularly challenging. Even through our reported numbers decreased, we know there was significant need as we continued to provide food services through food pick up locations all over the Louisville area. In FY 2021-22, **64,330** JCPS students qualified for free or reduced lunch.



English Learners

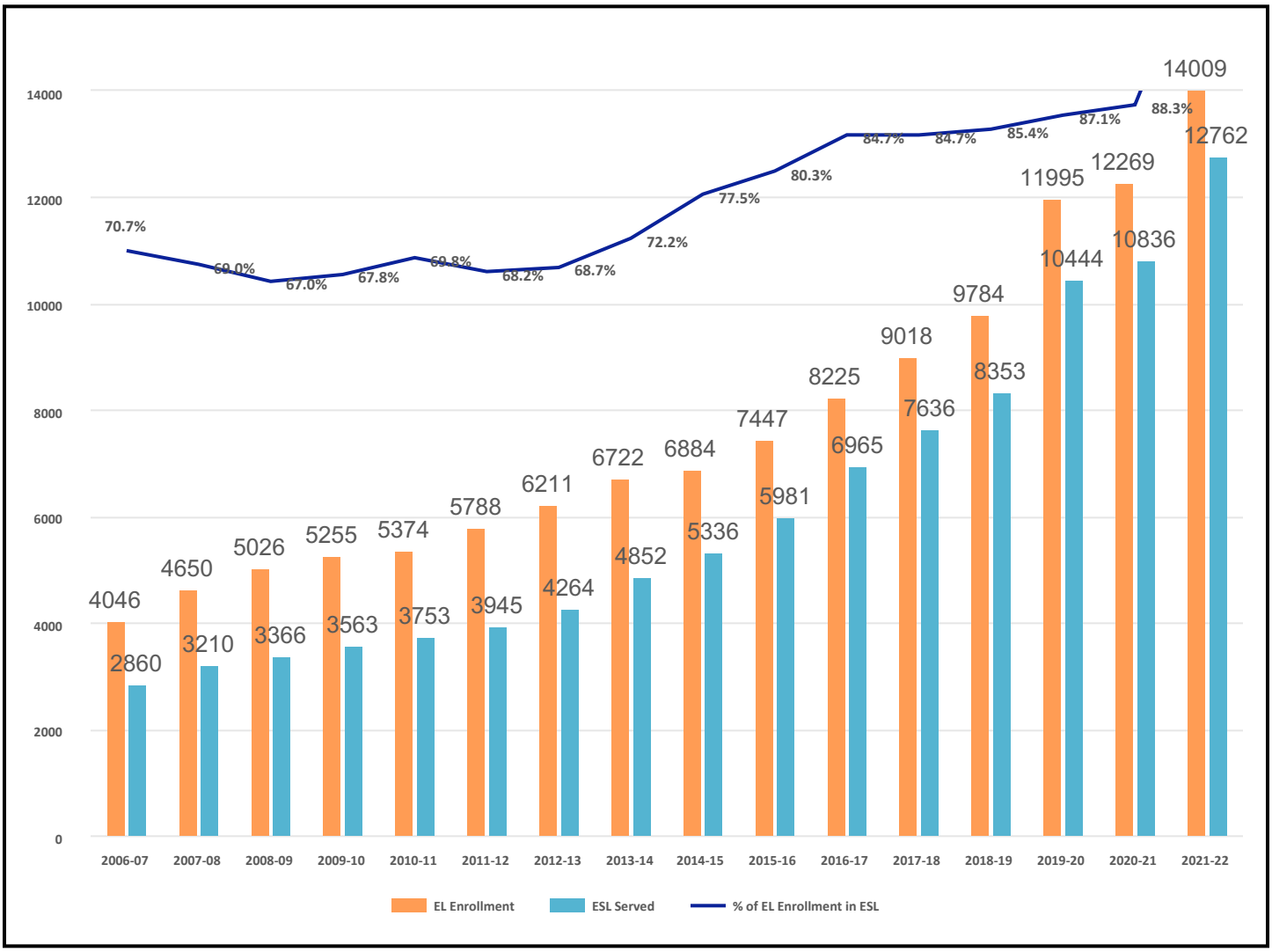
In the Every Student Succeeds Act (ESSA), the U.S. Department of Education replaced the term Limited English Proficiency (LEP) with English Learner (EL). JCPS is truly a diverse district with nearly **14,000 students who qualify as English Learners**. Our English as a Second Language (ESL) Department provides direction, leadership, and support for this fastest-growing population. Additionally, they provide valuable resources to the ELs, their families, tutors, and teachers. It is no coincidence our ESL program has become one of the primary areas of investment for the Board of Education.

The number of languages supported by the ESL Department has grown. In 2003-04, 77 languages were supported by the ESL Department, in 2012-13 it was 109 languages, and at the end of 2021-22 there were more than 135 languages in our district. The continued success of the program allows us to reach other students to remove the barriers impacting their opportunity for success.

The graph below demonstrates the following realities:

1. the growth of the number of actual EL students in our district
2. the increase in the number of EL students served by the ESL Department
3. the percent of students eligible that are receiving support from the ESL Department

JCPS ENGLISH LEARNER STUDENTS
2006-20022



Homeless Students

Jefferson County Public Schools identifies more homeless students than any other school district in Kentucky and provides services to homeless students enrolled or enrolling at any of our 165 schools. There are **3,568 JCPS students identified as homeless.** This number does not even account for students served by our district that completed the school year in another district.

Unlike data that is collected on other groups of students by income, race, ethnicity, disability, and language, homelessness is a challenge that is often invisible. Teachers and administrators are 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 include federal and state guidelines, changes in the identification process to ensure accuracy, and the political climate (such as immigrant and refugee students that lack US citizenship now are more reluctant to disclose their housing situation).

Transportation to school is another significant challenge experienced by our homeless students. The district continues to work to ensure alternative transportation when JCPS buses and vans are not available including TARC tokens, gas cards and mileage reimbursement

During the time JCPS was in non-traditional instruction (NTI) due to the pandemic crisis, it affected our ability to assure identification of our homeless children. Direct human interaction is always our main tool to identify homeless students; during NTI, we created a network of school- and district-based supports to identify homeless students. As COVID-19 continues to disrupt education, services, and life across the country, children and youth experiencing homelessness are exceptionally vulnerable.



The Purpose of the Budget

The purpose of the budget is to ensure the resources of the district are aligned with the vision, mission and goals of the JCPS Board of Education. This alignment is achieved by using formal processes that best deliver the correlation of resources with the focus areas and goals established by our district's strategic plan. The ultimate outcome is that resources meet the needs of all students. Therefore, the objective of an effective and efficient district budget is to strive for the best utilization of available resources towards an optimal academic achievement level for each student.

This budget document will demonstrate trends in revenue and expenses and will show how limited resources are used with the greatest intentionality and focus. The budget is best understood when the components and strategies behind the numbers are fully explained and comprehended. Therefore, the budgeting process involves making decisions about the prioritization of limited available resources. If everything is always important, then we cannot adapt to changing needs and priorities. Budget decisions must be based on proven impact within the classroom resulting in student achievement.

Factors Influencing the FY 2021-22 Budget

There were many operational and economic factors considered in preparing the budget for FY 2022-23. Notable factors influencing this budget are:

SEEK

The Base SEEK is intended to be the standard of allocation for school districts aimed at ensuring adequacy and equality. Base SEEK increased from $4,000 to $4,100 per pupil for FY 2022-23. However, JCPS does not receive all of the $4,100 from the state since this is a per-pupil amount that is a combination of state and local-required effort of financial support. The state and local sharing of revenue also includes weighted factors for ESL, ECE, At-risk, Home & Hospital. Within SEEK, there is also a partial reimbursement of transportation based on a complex formula. Adequate funding for JCPS and all school districts in the Commonwealth must be an ongoing effort to encourage legislators to increase the Base SEEK to achieve greater adequacy and to properly allocate state budget dollars to support our commitment to public education.

Property Taxes

In FY 2020-21, the district board levied a tax rate of **80.6** cents per $100 assessment that was subject to recall. A recall petition was filed and the KY Supreme Court upheld the tax rate. In FY 2020-21, the district billed and received revenue based on **75.5** cents per $100 assessment. In FY 2021-22, the 5.1 cent difference in the levied property tax rate versus the billed rate resulted in an additional **$36.5 million** in tax revenue for FY 2021-22. This annually-recurrent increase has enabled the JCPS Board of Education to fund the Future State initiatives.

Occupational Taxes

Occupational taxes are sensitive to fluctuations in the economy and are the most vulnerable revenue stream for JCPS. The current projection of **$203,200,000** is a 3% increase over FY 2021-22.

Interest Revenue

Interest revenue is projected to remain at a low level. From FY 2019-20 to FY 2021-22, interest revenue decreased by 81%, a loss of $3.6 million in JCPS revenue. The interest revenue in FY 2021-22 was **$795,630**.

Indirect Cost Revenue From Grants

Indirect cost revenue is derived from the state-standardized rate that is charged to federal grant programs to offset administrative and operational costs incurred from the oversight of those programs. The indirect cost expenses on a grant are those district costs that cannot be readily represented and identified as a line item within the grant but are items required for the operation of the program. Examples of the typical expenses represented by indirect cost in a grant are the costs of services provided by the distinct such as HVAC, lighting, accounting, human resources, payroll processing, and more.

The Kentucky Department of Education requires the General Fund revenue for indirect cost to equal the indirect cost expense in the current year. Since many grants are active over multiple years, JCPS receives indirect cost revenue not only from current-year grants when the expenses are incurred, but also from prior-year grants when expenses are incurred in the current year. For example, the ESSER federal stimulus grants are prior-year grants, but the additional revenue is projected in the current year is projected at **$15 million**. While we cannot budget the expected income based on KDE guidelines on reporting indirect cost revenue, we have included the additional revenue in our overall planning in the Summary of this Working Budget document.

Retirement Contributions
The County Employee Retirement System **(CERS) rate for FY 2021-22 increased to 26.79%**, meeting the statutory annual maximum of a 12% rate increase. The rate was 24.06% in FY 2019-20 and FY 2020-21, 21.48% in FY 2018-19, 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. So, in 13 years, the percent increase has doubled. The employer contribution rate would normally be expected to continue to increase along with concerns regarding the underfunding of the retirement system. **The total cost in FY 2021-22 for JCPS contributions to CERS is $37.6 million**.

The drastic increase in CERS we have experienced was a necessary solution to the pension crisis confronting our Commonwealth. State law allows the state to increase the CERS rate by another 12% each year until 2029. The state will decide in each biennial budget how much of the 12% allowable increase will be administered.

The Kentucky Teachers Retirement System (KTRS) was fully funded by the state prior to 2010. In FY 2010-11, the cost of KTRS to the JCPS General Fund began at $1.1 million. The rate was 0.25% in FY 2010-11 and has increased incrementally to the present day rate of 3.00%. **The total cost in FY 2021-22 for JCPS contributions to KTRS is $18.9 million**.

State-Paid Benefits
Employee benefit payments made by the state on behalf of JCPS are budgeted on the revenue side and an equal amount budgeted on the expense side. At the end of FY 2017-18, state-paid benefits (on-behalf payments) for JCPS employees increased by over $100 million for that year. These funds are not available for JCPS usage. **The FY 2021-22 expense for state-paid benefits was $322.2 million**.

Early Childhood
Early Childhood receives state grant funding and JCPS uses Title I funds to support the Early Childhood program. However, early childhood students are not included in the attendance data of the SEEK formula. Therefore, Early Childhood receives no state revenue in the General Fund. In FY 2015-16, the cost of Early Childhood to the General Fund was $3.1 million. A large increase in Early Childhood expenses to JCPS local tax payers occurred in FY 2018-19 when it became necessary for JCPS to relinquish the federal Head Start funding streams and lost $10.7 million in revenue. **The FY 2022-23 General Fund support of the Early Childhood has grown to $17.4 million (up from $15.8 million in FY 2021-22), plus transportation costs which accrue over million annually**.

English Language Learners
The number of students supported by the English as a Second Language (ESL) Program is increasing each year. Greater numbers of families of English Learner (EL) students receive ESL services than ever before and approximately 88% of students identified as EL accept ESL support. JCPS receives $2.97 million from the state in SEEK revenue for our EL students. **For FY 2022-23, the General Fund commitment to the ESL program increased to $29.3 million, an increase of $4.4 million due to the addition of 53 positions over the prior year.**

Exceptional Child Education
Our ECE students represent a significantly vulnerable population. In FY 2019-20, General Fund support for Exceptional Child Education (ECE) increased greatly with the inclusion of ECE Implementation Coaches at every school, additional ECE teachers, and additional assistants. In FY 2022-23, JCPS is increasing ECE school-based supports by $1.2 million and ECE district central office supports by $600,000. JCPS receives $33.90 million from the state in SEEK support for our special needs students. **For FY 2022-23, the General Fund commitment for Exceptional Child Education exceeds $124.9 million.**

Key Elements of the Budget

This document provides the opportunity to also reflect on the investments made in resources over many years. The areas invested by any institution are a reflection of the values of that organization. The components financially supported are those items that are the most central to our reason for existence, vital to our values, and central to our vision. The budget presentation of JCPS is a clear demonstration of how resources are aligned to support a multi-faceted plan of action for impacting student achievement.

The district budget presents how limited resources are used to support the strategic vision. The budget also tells a story of what JCPS is really about, what we are focused on, and how we intend on meeting our goals. More importantly, the budget will show how JCPS is focused on teaching and learning to ensure “All JCPS students graduate prepared, empowered, and inspired to reach their full potential and contribute as thoughtful, responsible citizens of our diverse, shared world.” The following are examples of the higher standards supported by JCPS:

- **Early Childhood** program that is significantly supported locally.
- **School allocation standards** for classroom teachers.
- **School Choice**: A system of schools that offers a wide spectrum of offerings and settings to meet the need of every student.

- JCPS has a system of **magnet schools and programs** that gives parents and students options for their individual needs and interests. Examples of magnet programs include STEAM/STEM, dual language, International Baccalaureate, Montessori, Visual and Performing Arts, Gifted and Talented, just to name a few.
- A significant list of **wrap-around services and programs** at the school level that support student needs.
- Championing **diversity and racial equity**: Continued focus on support for a diverse student population while pressing aggressively for inclusion and success for all.
- Strong and vibrant community partnerships with private industry that continue to expand and flourish.
- **Transportation** for students for safety reasons that the state does not recognize in their reimbursement calculation embedded in their revenue formula.
- **Grant "rescues"** and supplements for much-needed services to students even as other entities outside JCPS reduce their support of the public school system. Examples of grant rescues and local supplements are Family Resource Youth Service Centers (FRYSCs), KERA Pre-kindergarten, textbook and instructional materials, State Agency, College and Career programs, and National Board Certification stipends for certified teachers.
- An **Investment Tracking System** (ITS) that captures individual programs (proposed and pre-existing) submitted with details on description, implementation plan and period, quantified goals and expected outcomes, budget detail, cost per student impacted, return on investment, and much more. The ITS ensures the accountability and tracking of specific projects. More importantly, it is a measuring device by which one strategy can be weighed against others in terms of its impact on student achievement.
- A **Continuous Improvement Cycle** that ensures only those initiatives that are the most impactful for student achievement are the programs that are sustained and supported. The JCPS Continuous Improvement Cycle has been recognized by the Association of School Business Officials.

Cycle-Based Budgeting: Improving Intentionality, Coherence, and Focus

The annual budgeting 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 through the cycle-based budgeting process. The Superintendent and the Board of Education determine the direction of the district in the context of a deeply drilled analysis of the needs of the schools, and the district as a whole.

In FY 2015-16, Jefferson County Public Schools (JCPS) began implementing cycle-based budgeting. The ultimate objective was to ensure the optimal use of limited resources towards the greatest student outcome. The need for a cycle-based budgeting emerged as district administrators realized there must be deliberate use of resources to ensure elements of the strategic plan for the district to become fully funded and successfully implemented. Subsequently, a system was built to capture and identify the following for district investments: the owner/champion of each investment; success metrics defined by each owner to meet goals; and an investment cycle to determine when an investment will be reviewed for alignment with district priorities and return on investment (e.g. student outcomes). The details of each district investment are captured within the Investment Tracking System platform. When a program or initiative reaches the end of its investment cycle, there will be an end-of-cycle review at which point a decision can be made to sustain, expand, downsize, selectively abandon, or retain but retool. The cycle-based budgeting system of JCPS won the 2019 Pinnacle of Excellence Award of the Association of School Business Officials International for innovation in school business management.

Since the inception of the system, JCPS has been tracking close to $152 million recurrent investments and conducted two rounds of end-of-cycle review on the investments. As a result, JCPS has re-cycled 42 investment items totaling $20,429,009. These are items that reached the end of the original investment cycle and were renewed with a new investment cycle. JCPS also decided to discontinue 46 items totaling $9,720,962 and these resources were redirected to new initiatives more closely tied to the district's strategic vision.

Draft Budget Overview FY 2022-23

On February 2, 2022, the Jefferson County Board of Education reviewed the FY 2022-23 Draft Budget. The following items were presented for inclusion in the Draft Budget:

- **4%** increase in property tax
- **3%** increase in occupational tax
- **1.5%** increase in cost-of-living adjustment
- Reinsertion of **$5 million** bus replacement budget
- The allocation to school councils for operational provisions was provided according to **Section 6** of 702 KAR 3:246 which requires a minimum of 3.5% of the projected SEEK base per-pupil allocation.
- A weighted per-pupil formula determined classroom teacher ratios for middle and high schools based on four funding tiers established by the JCPS Needs Index. This formula redirects **$12.4 million** to high schools and **$11.4 million** to middle schools that were previously provided through a non-standardized system of district add-on supports. Middle and high school **classroom teacher ratios** are determined by tiers of school need, 26-to-1 for Tier 1 (lowest relative need) and 24.3-to-1 for Tier 4 (highest relative school need). The established classroom teacher ratio of 24-to-1 remains for elementary grades Kindergarten through 5th grade.
- Middle and high schools have additional, flexible staff support allocations based on funding tiers including additional **resource teachers and in-school security monitors**.
- Middle and high schools received standardized allocations in their flexible funds of **$10,000 for each of furniture, technology hardware, and technology software** as well as a **$35 per-pupil textbook** allocation. Elementary schools continue to receive additional, non-flexible operational funding for general supplies, furniture, school technology coordinator stipend, and textbooks.
- Budget increase in support of **high school staffing allocation of $2.1 million** includes (a) a flexible allocation for each high school to receive funding equivalent to one resource teacher to provide for school technology needs and (b) a flexible allocation of two in-school security monitors standard for all high schools.
- Budget increase of **$1 million for additional high school counselors**.
- Budget set-aside of **$3.8 million to support additional classroom teachers for middle schools** who develop a master schedule of four-person teams for math, English Language Arts, science and social studies. This budget item was actualized in the Tentative Budget and the set aside removed.
- Budget set aside **$1 million to mitigate staffing loss** due to proposed staff allocation changes among middle and high schools. This budget item was actualized in the Tentative Budget and the set aside removed.

Tentative Budget Overview FY 2022-23

The following items were not in the Draft Budget, but were included in the FY 2022-23 Tentative Budget:

- **ESL Program Expansion – $3.1 million** invested in 53 additional positions (42 ESL teachers and 11 Bilingual Associate Instructors).
- **ECE Program – $680,000** in funding based on school needs representing a $40,000 flexible allocation to 17 schools with significant ECE needs.
- **School Safety – $7.3 million** increased investment in school safety with non-flexible staff support for school safety administrators and district safety officers.
- **Student Trauma and Violence Prevention – $314,532** for six additional central office positions for school support approved by the Board in December 2021.
- **Support for Middle School Explore Program – $153,751** for the position of Director of Career Academies approved by the Board in February 2022.
- **Middle School Teams** – Actual investment of **$2.7 million** to support additional classroom teachers for middle schools that elected to develop a master schedule of four-person teacher teams.

Working Budget FY 2022-23

The Working Budget summarizes the philosophies, processes, and influences that drive how JCPS spends its funding. Many considerations impact the budget and some of the major items are:

- Board feedback and direction on major priorities and pivotal issues
- Student enrollment
- Board approved and Kentucky Department of Education approved standards for allocating to schools
- 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 are formally submitted by designated program administrators through the Investment Tracking Systems and the subsequent decisions regarding those strategies
- The monitored outcome of the strategies submitted into the Investment Tracking Systems and verification of measurable impact on student achievement
- Bonding capacity available through categorical funds and can only be used for capital improvement

The following items are reflected in the Working Budget that were not included in the Tentative Budget:

- **Property tax revenue** final calculations are determined by:
  - Jefferson County property tax assessments received in August
  - tax rate approved by the Board of Education in August/September
  - collection rate of taxes from the previous year.
- **Occupational taxes** for FY 2022-23 are currently projected at a moderate growth of 3%, excluding a one-time $9 million receipt windfall in occupational taxes FY 2021-22. This is an increase over the significant growth (15%) in occupational taxes from FY2020-21 to FY 2021-22.
- **State SEEK** increased from the Tentative Budget in response to the state legislators increase in Base SEEK, increase for transportation reimbursement, and the inclusion of full-day Kindergarten in calculating average daily attendance.
- **Carryover** was provided in August for school flex codes, textbook allocations from the General Fund, and the Annual Facilities Improvement Fund (AFIF). The accommodations of carryover do not impact our forecasts since we expect end-of-year surpluses in these same components at the end of the current fiscal year.
- **Carry Forward** is the required budget included from the prior year due to purchase orders that have not yet been paid. This does not impact our forecasts since we expect end-of-year surpluses in operational codes at the end of the current fiscal year.
- **$5.0 million for school opening** was set aside to cover the cost of additional staff needed for the adjustment made to schools due to the staffing Safety Net for the 10th-day student enrollment. This budget item is actualized in the Working Budget and the set aside removed.
- **Vacancy credit** is anticipated unused salary budget caused by many factors including resignations, retirements, and the time required to fill vacant positions. For FY 2022-23, vacancy credit is estimated at **$30 million** (approximately 3.5% of all salaries).

Investing In Student Achievement

JCPS has an obligation to show the connectivity between the budget and the plan of action for impacting student achievement. When the budget is presented, it must reflect how limited resources are used to support the strategic vision. The budget presentation should reflect what is important to the district and show the investment being made on strategies supporting those values.

This section will show the strategies supporting our primary goals, and the investments being made to support our Three Pillars:

- **Pillar 1: Backpack of Success Skills**
- **Pillar 2: Culture and Climate**
- **Pillar 3: Racial Equity**

The three JCPS Pillars represent our district's fundamental approach to deeper learning. The individual strategies and corresponding budgets embedded in the three Pillars are tools by which JCPS will accelerate student learning. The delivery approach for the strategies in each Pillar includes strategic planning, project management, and evaluation research. JCPS uses a cycle-based budgeting process where the district sets measurable goals for strategies and reviews them at the end of their cycle. In the cycle-based budgeting process, the specifics for each program are captured and analyzed in the Investment Tracking System.

The three JCPS Pillars and the Budget Cycle are not just about capturing, tracking, and assessing new proposals, but also monitoring the effectiveness of long-standing programs as well. JCPS has a responsibility to ensure taxpayer dollars are being used wisely and with measurable results that prove success in accelerating student learning. The three pillars are the foundation to ensure every child in every school has access to deeper learning experiences.



JCPS Pillars Overview

The three JCPS Pillars drive the work of JCPS as the district maintains a focus on reimagining learning through the JCPS Backpack of Success Skills initiative, strengthening student success through our Racial Equity Plan, and improving culture and climate in all our school buildings. This work is already being recognized by our accrediting body, which noted a new standard of high expectations that is leading to a culture of hope and renewed energy in JCPS. The pillars are intertwined and mutually support each other. Therefore, the approach to focusing on the three elements is as cohesive as it is comprehensive.

PILLAR 1 - BACKPACK OF SKILLS

- Students are developing digital backpacks that will track their progress in attaining key cognitive, social, and self-management skills they need to be successful in school, life, and work.
- Students are entering "artifacts" into their own electronic backpack which are examples of their work and evidence of learning.
- Students are defending their work through formal presentations at the end of their fifth grade, eighth grade, and twelfth grade in order to show they are transition ready.
- Students are obtaining proficiency in reading and math.
- Measured Academic Progress (MAP) assessment is ensuring missing skills are identified for each student resulting in specifically designed interventions and supports.
- Students are obtaining key life-long skills in personal development.
- Extended learning opportunities are offered to students that are focused on improving proficiency in reading and math as well as providing authentic, meaningful experiences that contribute to student artifacts.

PILLAR 2 - CULTURE AND CLIMATE

- A centralized vision has been created focusing on healthier academic climates within schools.
- This vision is one where all JCPS team members come to work with a passion for the kids we are serving, enthusiastic about the job we are doing, focusing on the mission and vision, and to be successful in moving students forward in academic achievement.
- All JCPS employees follow the philosophy: "We love our job and we are very, very good at it!"
- This is also about positive and nurturing relationships, between students and between students and adults.
- We are creating wrap-around services to ensure the success of all students.
- We are providing a greater level of support teams within all schools.
- All students will have the opportunity to be supported by Mental Health Practitioners if needed.
- The student-centered focus will be supported in each classroom by Academic Instructional Coaches.
- Exceptional Child Education will be girded by an increase in ECE teachers and the continuation of an ECE Implementation Coach program at all schools.
- JCPS has become a leader among other districts in work related to addressing bullying and suicide by establishing a system to identify these issues, and by holding a statewide Bullying and Suicide Summit.
- Academies of Louisville is increasing student engagement, expanding collaboration with private sector business partners, and increasing the number of students that graduate from JCPS prepared for their future.

PILLAR 3 – RACIAL EQUITY

- The Board has established a Racial Equity Policy to eliminate the achievement gap, the opportunity gap, and all disproportionality throughout the district.
- The Racial Equity Plan executes strategies to ensure the fulfillment of the Racial Equity Policy.
- Schools and departments have established Racial Equity Plans or strategies that ensure actions at all levels.
- The Racial Equity Analysis Protocol (REAP) is being used to ensure all policies and procedures are reviewed to ensure correlation to the objectives of the Equity Policy.
- The Racial Equity Analysis Protocol (REAP) committee will ensure the forward momentum on actions needed within each division in order to support REAP and the equity plans.
- JCPS is providing specialized programs that address the individualized needs of students.
- Partnerships with community groups and teachers will be used to support extended and engaging learning opportunities for students.
- JCPS will increase strategies focused on the hiring of minority teachers and administrators to better reflect the student demographics.

Pillar I : Backpack of Success Skills

An initiative called Backpack of Success Skills is part of the district's plan for every student's success by preparing them for their future. The Backpack approach will ensure each student is transition-ready and provides a plan for support if a student has not yet progressed to that point. This Pillar is a pivotal component of the JCPS approach to deeper learning. This is about meeting all students where they are, knowing their specific missing skill sets, and creating plans to support each student in personalized ways.

The following strategies for Pillar 1 are described within this section:

- Backpack of Success Skills
- Deeper Learning Symposium
- Pre-ACT for Sophomores
- Measured Academic Progress Assessment (MAP)
- Academies of Louisville
- Other High School CTE Pathways
- Middle School Explore Pathways



Backpack of Success Skills

The goal of Backpack of Skills 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. Students are entering artifacts of learning into their electronic backpack. They will also defend that work at the end of fifth grade, eighth grade, and twelfth grade. This defense is accomplished as students do presentations to demonstrate their mastery of the areas needed to ensure they are ready for the next evolution of their academic career. The student proves he/she is transition-ready.

The key transition points are as follows: a student moves into Kindergarten; student progresses into middle school; student advances to high school; the young adult graduates from high school and is college or career ready, prepared with both academic as well as life skills needed to be successful in life. The tracking of students' preparedness to advance to the next level will be possible through a digital platform for students to enter evidence of the skills they have acquired. Students are provided the opportunity to equitable experiences in order to gain the required skills in the backpack.

Our community has identified key prerequisites for student success: Communication, focus, problem-solving, and the skill of being able to carry through. The consensus is the focus must be on academics, but also on personal development. Therefore, students will also demonstrate the obtainment of other lifelong skills: Prepared scholar; Globally and Culturally Competent Citizen; Critical thinker; Resilient Learner; Emerging Learner; Effective Communicator; and Productive Collaborator. There are standards of academic content students must learn.

Deeper learning experiences simply broaden the focus so the content is learned in rich, meaningful ways. The annual General Fund budget is **$300,000.**

Deeper Learning Symposium

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

Pre-ACT for Sophomores

In the proposed formative assessment plan, we want to pivot Sophomores from MAP testing to Pre-ACT testing in anticipation of ACT testing the following spring. The results will not only allow school leaders to create individualized acceleration plans for students but also drive curricular decisions. The program was initiated in FY 2021-22. The annual General Fund budget is **$106,500**.

Measured Academic Progress Assessment (MAP)

MAP is an integral part of the Backpack of Skills used by JCPS as a method of monitoring and ensuring student improvement. JCPS implemented MAP in the fall of 2017 as a universal screener, district-wide assessment system, and an identifier of the Multi-tiered System of Supports (MTSS). This was to ensure the progress of learning for individual students in reading and math. MAP is an adaptive computer-based assessment that allows students and teachers to set and monitor learning goals, drill down to specific learning not yet mastered, and re-adjust almost immediately after the assessment. MAP is now administered in three different windows across the year to all Kindergarten through 10th-grade students. MAP is a measurement tool to know where each student is on the path of academic progress and to know the specific skills for each student that must be focused on and improved upon.

After having identified the specific skill needed, the next step is to identify and implement the intervention needed to ensure the student obtains the skill. MAP testing is done several times over the school year and tracks how a student is progressing. An integral part of MAP is JCPS administrators, faculty, and staff looking at the data and seeing what areas our students are struggling with or what they are successful in. Then strategies are developed on the specific needs of the individual student. The annual General Fund budget is **$1.8 million**.



Academies of Louisville

The Academies of Louisville prepare, inspire, and empower students by offering meaningful and relevant learning experiences that directly relate to our world today. This work is all about student belonging, engagement, and workforce development. By connecting high schools to business and community partners, the Academy model aligns education and workforce development needs to better prepare students for post-secondary and career success. Academy students graduate not only with a diploma but also with college credits, industry certifications, real work experience, and a backpack of success skills. Beyond graduating ready to compete in an ever-changing 21st-century economy, Academy students develop the essential skills to succeed throughout college, careers, and life. The total budget allocated to Academies of Louisville schools is **$5.2 million.** This is down from the prior year only due to standardization of administrative support and teachers within the high school allocation.





Other High School Pathways - Career and Technical Education

In addition to Academies of Louisville, complete career and technical education pathways are offered in our Magnet, Alternative, and Choice high schools in JCPS. These pathways, while not following the academy model, are designed for students to master skills in all career areas, just like the opportunities provided in the Academies of Louisville schools. The Magnet, Alternative, and Choice high school pathway highlights include: over 40 career pathway options across 12 high schools; dual credit course offerings at the University of Louisville and Jefferson Community & Technical College; Junior Reserve Officers Training Corps programs. These pathways are all aligned with labor market data and lead to high wage, high demand careers. All pathways offer the opportunity for students to earn dual credit, industry certifications, and/or articulated college credit. **The Career and Technical Education budget is $10.7 million for the Magnet, Alternative, and Choice high schools.** These programs are also supported by the state grant Locally Operated Voc-Tech in the amount of **$9.2 million** for school years 22-23 and 23-24.





Middle School Explore Pathways

The Explore Pathways initiative was developed to provide middle school students the opportunity to "explore" career pathways before entering high school which will enhance their success in the Academies of Louisville career programs. Equity is at the heart of Explore as many middle school students are excluded from special programs- Explore is inclusive of ALL students and values equitable access, opportunity and resources. The program goes beyond the comprehensive setting to include Newcomer Academy ELL students, as well as unique 6-12 programs at the Academy @ Shawnee and The Grace James Academy of Excellence.

Middle School Explore Pathways create learning environments that support academic, social, and emotional development for students in middle school. The idea is to create a trajectory of learning in grades six through twelve for students to find purpose and engagement in their work and futures. All students are assigned to a team that collaboratively supports the Explore Pathway experience through interdisciplinary learning. For the current year, there are eight middle schools engaged with this project and 5,800 students in these pathways. All administrators and teachers have been trained on the program guidelines and are ready for a strong implementation year.

The Explore General Fund budget is **$153,751** to support schools with an Executive Administrator position approved by the Board in February 2022. Additionally, JCPS is currently supporting the growing development of this program by allocating the federal ESSER grant funds. ESSER is currently providing **$2,187,523 for staffing** of the Explore programs with 8 Explore Academy Coaches (one for each participating school) and 15 Explore teachers. The Explore Academy Coach serves as a program director and liaison between high school and middle school partnership. ESSER is also providing **$54,000 for professional development** and **$1,023,000 for furniture, equipment, technology, and supplies** in support of the Middle School Explore Pathways.

Pillar 2 : Culture and Climate

In 2018, central office functions were reorganized to create an Assistant Superintendent for Culture and Climate who along with the Assistant Superintendent of Academic Support Programs and Special Populations, oversees the areas of Social Emotional Learning, Restorative Practices, Positive Behavior Interventions and Supports (PBIS), and Multi-tiered Systems of Support (MTSS). Culture and Climate creates positive and nurturing relationships between students and adults.

The following strategies for Pillar 2 are described within this section:

- Mental Health Practitioners
- Safe Crisis Management
- Social and Emotional Learning
- Addressing Bullying and Suicide

- Restorative Practices

Mental Health Practitioners
The addition of Mental Health Practitioners (MHPs) assists schools with providing specialized support for Tier 2 and Tier 3 students such as family engagement, support groups, interventions, crisis support, behavioral support, mental health support, screenings, and assessments. Federal funds are providing substantial support in addition to the annual budget of **$7.8 million** in the General Fund.

The following are some key focus areas for MHPs:

- Provides evidence-based and school-based mental health interventions (e.g. counseling) for students with moderate to severe mental health needs based on identified risk factors and universal screenings (e.g. anxiety, bullying, anger management, suicide prevention)
- Collaborates with school-based administrators to prioritize school needs based on needs assessment and data
- Promotes family engagement by providing parent support groups, family collaboration meetings, and home visits
- Provides acute crisis support to students
- Obtains district-level crisis team training and actively participates on the district crisis team
- Participates in school-based committees for attendance and behavioral or mental health support as an active collaborator in the development of interventions
- Obtains district-level Trauma-Informed Care (TIC) training and acts as the lead support for TIC in assigned school(s)
- Coordinates with appropriate school, district, and community partners to ensure comprehensive services delivery



Safe Crisis Management
The Safe Crisis Management (SCM) strategy focuses on uncompromising respect for the dignity of all persons and a recognition that training in best practices contributes to safety, positive growth, and improved performance. Also included in SCM is a focus on de-escalation and safe emergency intervention strategies for responding to aggressive behavior in schools. The total annual General Fund budget is **$100,000.**

Social and Emotional Learning
The purpose of this program is to help schools build a sense of belonging in every individual (students, staff, and school community). The Social Emotional Learning Department will help foster a healthy and positive school culture in which all students experience equally supportive learning environments and opportunities that help them learn and thrive. The goal of the Social Emotional Learning Department is to train, coach, and support school staff to create a positive school culture and climate in every building that is most conducive to learning for every student. The purpose of the department is to assist with the implementation of the strategic plan with a specific focus on cultivating a growth mindset and improving culture and climate. The department will: Implement evidence-based approaches to improving school culture and climate for staff and students district wide; systemically use data to maintain awareness, reflection, and target improvements; offer intensive training on a real-world challenge. The total annual General Fund budget is **$518,000**.

Addressing Bullying and Suicide

Every school has a bullying and suicide prevention lead in the building to help students and families, and all teachers and administrators receive annual training. JCPS has committed to a multi-faceted and determined approach to increased access to mental health professionals in schools, new technology for parents and students to report instances of bullying, more staff who review bullying complaints. These elements are all facets of the new efforts to address bullying and suicide prevention in JCPS. There is no additional cost to this item, but there are staff members of the School Culture and Climate Department dedicated to this area of focus.

The district created an easy-to-use tip line where individuals can anonymously file a complaint or concern. This online reporting tool is located in the top right-hand corner of the JCPS homepage to help students and families document bullying incidents more easily. The new functionality makes it easy for anyone to report a bullying incident. The new technology streamlines the process for parents and students to report instances of bullying. The district also offers a helpline referred to the assistant superintendent of a child's school if a parent/guardian does not feel their concerns regarding bullying are being addressed at the school level. In addition, more staff have been designated to review bullying complaints. The total annual General Fund budget is **$252,000**.

Restorative Practice

Restorative Practices (RP) is an approach to working with students focusing on building relationships with students (proactive), and yet also contains practices to handle situations where students do not meet expectations (reactive). The fundamental hypothesis of RP is people are happier, more productive, and more likely to make positive changes in their behavior when those in authority do things with them, rather than to them or for them. RP aims to develop school community, manage conflict, repair harm, and restore relationships. The Behavior Support Model is an alignment of RP and Positive Behavior Interventions and Supports (PBIS). Each year, 10 schools go through an application process and are selected for the Model. These schools commit to participating in a whole-school, 2-day training in RP, which includes information on PBIS and brain science regarding trauma-informed care. Since FY 2016-17, JCPS had committed over **$4.0 million** for this training. The total annual General Fund budget is **$80,000**.

Pillar 3 : Racial Equity

The Board of Education established a Racial Equity Policy and a Racial Equity Plan to eliminate the achievement gap, the opportunity gap, and all disproportionality throughout the district. As a diverse urban school district whose student population has a majority of Students of Color, the district must take a systemic approach to ensure equitable learning opportunities, experiences, and outcomes. Additionally, there have been book studies, speaker series, community forums with a focus on the racial equity policy, and much more.

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

The following strategies for Pillar 3 are described within this section:

- The Louisville Teacher Residency Program
- Cultural Competence Professional Development
- Louisville Urban League
- Girls' Street Academy
- Boys' Street Academy
- W.E.B. DuBois Academy
- Grace James School of Excellence
- Community Centers
- "Literacy &" Program
- Summer Food Program
- Evolve 502
- Competency, Awareness, and Responsiveness to Diverse Students (C.A.R.D.S.)
- Gifted and Talented Program
- Equity Institute
- Black Student Union
- Black Experience Teacher Design Institute
- Summer Backpack League
- Elev8 Learning Centers

The Louisville Teacher Residency Program

FY 2020-21 was the first year of full implementation of this innovative program. The Louisville Teacher Residency (LTR) program prepares diverse, mission-driven teacher candidates, committed to teaching in high-need schools using an innovative approach characterized by an intense, full-year apprenticeship with a high-quality mentor teacher. The program is managed in JCPS school communities with coursework provided by the University of Louisville. During the program, residents earn a Masters of Teaching, and become eligible for an educator license while receiving intentional training and professional development by JCPS. Upon completion of the program, graduates of the LTR become part of a powerful pipeline of specially trained teachers prepared to dramatically improve chronically underperforming schools. Funds will be utilized to continue the development of the director, resident coaches, resident salaries, and mentor teacher stipends. The new annual investment will be **$1.7 million**, and this includes seven central office positions, 35 resident positions, stipends for mentor teachers, and $275,000 in operational budget for the Division of Diversity, Equity, and Poverty. The LTR program has successfully trained 55 teachers working in the JCPS community and currently has 35 new residents.

Cultural Competence Professional Development

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

Louisville Urban League Street Academy

JCPS is partnering with Louisville Urban League to provide targeted comprehensive support to disadvantaged JCPS students through LUL's Street Academy program which offers intensive tutoring, social and emotional support, college and career readiness training, and standardized test prep for students of all ages in JCPS. Families will be recruited who agree to commit to the twelve-month program. The program will be provided to up to five hundred JCPS students. It will include two or more days of tutoring per week in the subject areas of reading and math. JCPS has committed **$3 million** of ARP ESSER to support this program.

W.E.B. DuBois Academy

The W.E.B. DuBois Academy began during the 2018-19 school year with 150 sixth-grade students. For FY 2022-23 the program will now become a sixth through tenth-grade academy serving as many as 716 students. Ultimately, the school will serve 6th through 12th grades. The Academy is open to all male students and offers an Afrocentric curriculum and an innovative learning environment. The program emphasizes academic skills and leadership attributes such as perseverance, resilience, initiative, discipline, and empathy. The pedagogical practices of the DuBois Academy draw from evidence-based research and culturally responsive teaching to actively engage scholars as they grow as learners and self-aware young men. The total General Fund budget for W.E.B Dubois Academy is **$8.3 million**.

Grace James Academy of Excellence

The inaugural year for this student-focused program was FY 2020-21. The purpose of this all-female school is to improve the outcomes for females of color while increasing their interest in science, technology, engineering, art, and math. This academy will be an innovative 6th through 8th-grade school/program that focuses on gender and the Afrocentric curriculum. For FY 2022-23, the program will serve approximately 390 students in the 6th through 8th grades. The program will ensure access to high-quality programs, nurture a strong sense of belonging, emphasize innovation, and provide great student outcomes. The total General Fund budget for Grace James Academy is **$4.5 million**.



Community Centers
The California Community Center and Shawnee Community Center strengthen support for students and families with transportation challenges and learning opportunities for immigrants, refugees, and other students at-risk. These sites improve access and opportunity for students and families in areas of tutoring, student assignment, family and community enrichment, and community education. This outreach reflects the commitment JCPS has to break down barriers, build better ways to engage families, and increase access to services and resources.

The centers provide students resources for employment, assistance with homeless education and foster care services, critical family needs services, and exciting learning opportunities that help students and families thrive. These centers are also utilized by Project One, Northwest Place, Louisville NAACP Chapter, Americana Community Center, National Pan-Hellenic Council, University of Louisville Kent School of Social work, and various JCPS departments. The satellite locations provide programs for student learning and family enrichment, such as Girl Empowerment camps; summer camps; parent-teacher conferences; after school chess; family engagement and parent workshops; student registration; ECE student assessments; professional development for Louisville Teacher Residency Program; NAACP and JCPS community forums; and physical health opportunities. The General Fund budget for these centers is **$139,000** for a site administrator with additional support provided through the Federal Stimulus funding ESSER.

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

In the summer of 2019, camp offerings more than doubled with such themes as production, drama, karate, chess, robotics, and more. With 21 camps to choose from, JCPS parents were able to enroll students in "Literacy &" camps located in nine schools, the JCPS Satellite Office @ Shawnee, and Burnett Avenue Baptist Church. The annual General Fund budget is **$70,000**.

Summer Food Program
JCPS offers free breakfast and lunch to children and teens during the district's summer food service program. The federally-funded program provides free meals to any child 18 years of age or younger at more than 160 schools, churches, and community centers across Jefferson County. Additionally, two JCPS Bus Stop Cafes visit nearly three dozen sites daily, including neighborhoods, parks, and community centers. The Bus Stop Cafes are retired school buses that have been converted into mobile dining cafeterias. Each summer, the JCPS Nutrition Services team serves approximately 300,000 meals to children and teens during the program. The program is open to any child, regardless of whether he or she attends JCPS. This program is fully subsidized by a federal grant.

Evolve 502
This investment will provide 273 individual licenses for Unite Us, a HIPAA-compliant technology platform being implemented in Louisville through the United Community Initiative. Through this shared platform, JCPS school-based personnel (e.g. FRYSC Coordinators, Mental Health Practitioners, etc.) will be able to refer students and families for services in a wide network of social and health service providers. The near-term goal is to increase student access to wrap-around supports with significantly reduced referral times, and the ability to track outcomes. In this manner, students in need can be quickly and efficiently connected to services that affect students' ability to learn and thrive. The annual General Fund budget is **$200,000**.

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

Gifted and Talented Program
The district has taken on an ambitious agenda for expanding Gifted and Talented education as an immediate response to coming into compliance with KAR 704.3:285. Additionally, the Racial Equity Policy directs JCPS to aggressively increase the number of students of color identified for Gifted and Talented education. The full implementation of this regulation would ensure students are identified and receiving services in all 5 gifted areas: Creativity, leadership, visual/performing arts, specific academic aptitude, and general intellectual ability. The district's investment is used to fund: contractual support for expanding the general education curriculum to include GT modifications/differentiation for classroom implementation; contractual services for schools providing support in creativity, leadership, and visual/performing arts; and funding to support GT endorsements for teachers. This support is needed to keep pace of the number of students identified for services. This program has an annual investment of **$277,300.**

Equity Institute
These interactive professional development events are designed to provide opportunities for teachers and staff to learn how to assist with improvements toward equity in their school. The purpose is to fortify the Racial Equity Policy and address issues of institutional racism and school-level practices that impact racial outcomes. The annual General Fund budget is **$220,000**.

Black Student Union
The initiative pays for a teacher to serve as a sponsor for every school. The Black Student Union values Black culture and will be a program where Black student voices are heard and supported. The annual General Fund budget is **$134,542**.

Black Experience Teacher Design Institute
The Black Experience Teacher Institute will be a three-week experience where teachers will engage in a series of workshops to support curriculum development around the Racial Equity Pillar and the Black experience. Over the course of the institute, teachers will engage with each other and district staff from the Diversity, Equity, and Poverty programs and the administrative team of the Academics Division. Teachers will also perform independent research around the current culturally-responsive practices as it relates to the Black experience. Work will be performed both synchronously and asynchronously. The annual General Fund budget is **$47,162**.

Summer Backpack League
This is a summer learning initiative that will provide extended learning opportunities in fun and engaging ways. The camp will be rich in literacy and numeracy experiences providing thousands of students with opportunities to develop their skills and dispositions to be lifelong learners. Partnering with community associations that hold summer camps, JCPS will provide certified teachers to ensure rigorous instruction and authentic learning. The ultimate goal will be to close the achievement gap we know exists through the analysis of formative and summative assessments. For the current year, JCPS has allocated **$1.5 million** to provide staff and resources for personalized, student-centered learning camps for students. A significant expansion of the summer backpack league in the summer of 2021 and summer of 2022 has also been supported with **$12,987,253** in ESSER-CRRSA and ARP ESSER.

Elev8 Student Learning Centers
In April 2022, JCPS opened its first Elev8 Student Learning Center at 2500 W Broadway and an additional learning center is planned for FY 2022-23. Elev8 is a unique opportunity for students that offers additional academic instruction, targeted tutoring, college and career support, and a variety of enrichment opportunities to make learning fun and engaging. The mission of Elev8 Student Learning Centers is to prioritize academic success and create strong ties among families, students, schools, and communities. Elev8 Student Learning Centers address systemic barriers that limit opportunities for students, often based on race and class, ensuring fair access to supports that will prepare them for future success. Students receive a snack and dinner while at the center. Elev8 students are transported via school bus to the learning center at the end of the school day Monday-Friday. Transportation home is also be provided via school bus at the conclusion of the day at 7:30pm. JCPS has dedicated **$9.1 million** of the ARP ESSER federal grant to support these new learning centers.



Systemic Approach to Transformation

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

The following system-wide approaches to engaging all students are described below:

- Weighted Student Formula for Staffing Schools
- Middle School Teams
- Academic Instructional Coach
- Exceptional Child Education Implementation Coaches
- Exceptional Child Education
- Increased Support for Early Childhood
- Family Resource Youth Service Centers
- Kindergarten Summer Camp
- Middle School Athletic Directors
- School Safety Administrators and Safety Officers
- English as a Second Language Program
- Newcomer Academy
- Technology

Weighted Student Formula for Staffing Schools

The FY 2022-23 budget reflects a new approach to staffing JCPS middle and high schools. Using the long-established JCPS Needs Index, school needs were identified according to four tiers. Each tier implemented a progressing classroom teacher formula to provide greater resources to higher need schools. Additionally, different tiers receive progressive additional supports beyond the classroom teacher allocations. This approach to staffing and resourcing schools is the first time the JCPS Needs Index has been used to influence the budget, the first time JCPS has implemented a weighted formula based on school needs and reflects the district's commitment to creating a future state in which equity is a systemic component of resourcing schools.

The weighted per-pupil formula determines classroom teacher ratios for middle and high schools based on four funding tiers. In FY 2022-23, this formula redirects **$12.4 million** to high schools and **$11.4 million** to middle schools that were previously provided through a non-standardized system of district add-on supports. Middle and high school classroom teacher ratios are determined by tiers of school need, 26-to-1 for Tier 1 (lowest relative need) and 24.3-to-1 for Tier 4 (highest relative school need). Middle and high schools have additional, flexible staff support allocations based on funding tiers including additional resource teachers and in-school security monitors. Furthermore, middle and high schools received a standardized allocation in their flexible focus funds of $10,000 for each of furniture, technology hardware, and technology software as well as a $35 per-pupil textbook allocation.The **$3.1 million** General Fund budget increase includes a flexible allocation for each middle and high school to receive funding equivalent to one resource teacher to provide for school technology needs; a flexible allocation of one in-school security monitor standard for all middle schools and two in-school security monitors standard for all high schools; and a new formula resulting in additional high school counselors.

Middle School Teams

Middle school students are going through a critical time in their physical, mental, and emotional development. Middle schools have embraced their children in a family-like environment called "teams". A core content team of teachers consists of one mathematics, one English-Language Arts, one science, and one social studies teacher; often, with strategic scheduling, an ECE teacher and/or ESL teacher may also be part of a team. This team of teachers has time to work collaboratively to better support the academic and emotional development of each student.

Unlike a high school master schedule that allows for greater variability in student course assignment, a middle school team schedule is constrained by the scheduling requirements of the team model. Starting in FY 2022-23, the Board approved a funding method in response to the scheduling needs of middle schools. To distinguish between the staffing needs of the high school scheduling model and the teams-based middle school model, the Middle School Teams approach provides schools the option of an additional allocation of teachers based on a team staffing matrix as opposed to the standard staffing formula. For FY 2022-23, **$2.7 million** has been invested in the Middle School Teams model providing an additional 40.5 total teachers to middle schools selecting this staffing model.

Academic Instructional Coach
This program ensures a systemic approach to a true focus on the JCPS Pillars to ensure a robust and successful learning climate and success for each student. The Academic Instructional Coach (AIC) provides instructional support and leadership in schools. To ensure fidelity of implementation, these systems are tracked and monitored. The support from the AIC will certainly align with the overall implementation of these systems. Program fidelity and consistency are of pivotal importance. The FY 2022-23 investment of this program is **$12.6 million.**

Exceptional Child Education Implementation Coaches
Exceptional Child Education (ECE) Implementation Coaches are positions that will support the schools with compliant implementation of federal guidelines under the Individuals with Disabilities Education Act (IDEA). The FY 2022-23 investment of this program is **$10.9 million**.

Exceptional Child Education
JCPS continues to make investments in the special education classroom, as well as infrastructure that provides student and staff support. The state's portion of this support is $33.9 million in General Fund. The total General Fund investment of **$124.9 million**. The IDEA federal grant provides additional support for JCPS students in the amount of $21.7 million.

Increased Support for Early Childhood
In FY 2017-18, Early Childhood received approval for a recurrent increase in the General Fund of $2.6 million in response to a decrease in state funding. In FY 2018-19, JCPS invested an additional $10.7 million in the Early Childhood program due to the district's relinquishment of Head Start grants. The General Fund budget is now **$17.4 million**.

Family Resource Youth Service Centers
Family Resource Youth Service Centers (FRYSCs) help families solve problems and overcome barriers to learning. JCPS has 113 FRYSC centers serving JCPS schools. Each center offers its own blend of programs and services, but all provide support in core areas. General Fund support began in FY 2008-09 to assist in funding the centers due to decreased state funding. The state approved the addition of eleven centers in 2018-19 and a further expansion of seven more centers for FY 2021-22. The total General Fund budget is **$1.3 million**. The FRYSC program is also supported by $9.4 million in the state FRYSC grant (an increase of 1.3 million from FY 2021-22).

Kindergarten Summer Camp
This camp is designed to improve kindergarten readiness for students who would enter in the subsequent August. Brigance data shows children who attend the camp enter kindergarten with a higher percentage of readiness than those students who do not attend. The total annual General Fund budget is **$600,000**.

Middle School Athletic Directors
Five middle schools have become hubs for increased athletic activity and events: Farnsley, Newburg, Ramsey, Stuart, and Westport. Due to the significant amount of time it takes to maintain athletic facilities and operations, full-time athletic director positions were provided at these targeted middle schools. These five positions support middle school athletic programs of all middle schools and serve as host of athletic events engaging middle school students. The investment in General Fund is **$355,000**.

School Safety Administrators and Safety Officers
JCPS seeks to have in place effective security measures to be implemented by highly trained staff with appropriate accountability and oversight. Creating a safe, secure, and welcoming environment in schools is critical to teacher and staff effectiveness and student success. Newly-created school safety positions for FY23 have an inherent goal of maintaining a safe school environment while equitably reducing school-based arrests and citations. The responsibilities of these positions were generated through feedback from the Louisville Urban League, NAACP, ACLU, LMPD, LaCasita, PTA and other local agencies. These personnel will be trained in: cross-cultural communication, implicit bias, de-escalation, restorative practices, trauma-informed care, safe crisis management, bullying preventing, MTSS, PBIS, IDEA/504 regulations, and the JCPS Student Support and Behavior Intervention Handbook.

The school-based *Safety Administrators* foster a positive school culture and climate by building relations with students and staff inside a school building, managing safety-related issues at the school, and assisting with aspects of school safety procedures. *School Safety Officers* serve as armed, sworn law enforcement officers who patrol a set of assigned schools in a specific geographic zone. The *Safety Administrators* report to the school principal while the *School Safety Officers* report to the JCPS Security & Investigations department. The general fund budget for these positions will be **$7.1 million** in FY23 which includes 67 *Safety Administrator* positions, 30 *Officer School Safety* positions, and $763,000 in start-up operational costs.

English as a Second Language Program

The ESL Department provides valuable resources to the EL students, their families, tutors, and teachers. It is no coincidence our ESL program has become one of the primary areas of investment for the Board of Education. In FY 2022-23, an additional **$3.1 million** of General Fund has been invested in 53 additional positions (42 ESL teachers and 11 Bilingual Associate Instructors). The ESL program has been expanded to serve EL students in all schools within the district including special and state agency schools. The total General Fund budget for the ESL program is **$29.3 million**.

Newcomer Academy

The Newcomer Academy is a large part of the momentum behind our EL students' achievements in learning. The goal of the Academy is to provide a welcoming and respectful environment that meets the unique linguistic, academic, and social-emotional needs of the 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, two, or three semesters at the Newcomer Academy. In 2018-19, the school became a stand-alone site for the first time. The total General Fund budget is **$8.4 million**.

The enrollment of students in the Newcomer Academy demonstrates the growing needs of our EL students. As evidenced below, the Newcomer Academy historically experiences a doubling of their enrollment between the start and end of the school year.

NEWCOMER ACADEMY ENROLLMENT BY MONTH

Level	Aug 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022
MS	157	192	207	220	234	256	275	316	339	358
HS	293	360	415	435	460	482	507	548	570	592
Total	**450**	**552**	**622**	**655**	**694**	**738**	**782**	**864**	**909**	**950**

Technology

Technology provides access to learning that is absolutely essential in the current environment. Technology has the ability to enhance the learning experience and incorporate different learning styles of students. With the infusion of ESSER funds, JCPS has achieved a significant milestone by providing 1-to-1 technology for our students. These federal funds have enabled JCPS to get a financial jump start to get us to this monumental point. JCPS is ensuring that this momentum can be maintained through a budget adequate to support a replacement cycle.

For FY 2022-23, the following new investments have been made in the General Fund:

- **Ring Central ($1,400,000).** This is a cloud-based telephony system that will be deployed to all central office and school-based staff and is the primary source of telephony service for the district. The cost will include the service as well as physical phones.
- **Microsoft A5 licenses ($1,152,552).** The Microsoft A5 licenses include full access to the Microsoft Office Suite for students and staff. In addition, the elevated license provides more intensive security management, additional analytic tools, and advanced compliance.
- **Security ($740,590).** Investments for software, contractual services, and equipment for the technology infrastructure supporting security. Facilities will be installing new security cameras in elementary schools including additional servers and storage required for the footage captured from the video cameras.
- **e-Rate** federal program required matching funds (varies every year). The Universal Service program for schools and libraries, more commonly known as e-Rate, is a federal initiative that provides discounts on telecommunications, internet, and eligible internal connections to elementary and secondary schools and public libraries across this country. JCPS will allocate 15% percent funding of the $11 million dollar project cost to leverage e-Rate funds and the district has an opportunity to receive funding for 85% of the overall project. Overall benefits of the network upgrade will collectively provide a better end-user experience, which includes updated equipment that meets industry standards, increased security features, applications, and reporting features. Network security and the end-user experience will be a primary focus of the network upgrade for JCPS students, staff and guests.
- **Digital tools ($710,290)** instructional software includes district-wide licenses for Screencastify, Nearpod, and Peardeck. Screencastify addresses the need for a tool that allows staff to create engaging content that can be delivered to their audience, particularly those with a Chromebook. Screencastify serves as a tool for JCPS employees to have unlimited access to record their screens, edit, create and share videos. Nearpod and Peardeck will assist teachers in planning their lessons and for student engagement. Nearpod and Peardeck helps educators make any lesson interactive whether in the classroom or virtual. A teacher can create interactive presentations that can contain interactive presentations and assessments for students.

- **Google Suite ($411,250)** for education licenses, tools, and support. The district utilizes Google as the digital platform that hosts the Backpack of Success Skills for students. Google licenses, administrator tools, and support hours are necessary for maintaining the digital workspace environment. Google licenses provide advanced security and analytics along with enhanced instructional impact with video communication, class experiences, and tools to drive academic integrity.
- **Backpack of Success Skills ($100,000).** This digital learning platform for students to enter pictures, video, and written reflections of what they have learned in key areas. This budget is for the annual support and subscription fee to receive relevant supports for the Backpack of Success Skills within the Google Apps for Education Platform.
- **Student device repair ($275,000).** During the 2019-2020 school year when districts around the country closed school buildings due to the COVID-19 pandemic, it became urgent for all students to have a device for remote learning. As we progressed through the pandemic our district made significant gains in providing access to devices to all students. As instructional devices have increased exponentially so has the need to repair broken devices. Currently, the need is greater than the ability of our current staff to maintain and we will need to contract out repair services until there is a sustainable solution.
- **District failover system ($300,000).** Failover is a backup operational mode that automatically switches to a standby database, server or network if the primary system fails or is shut down for servicing. Failover is an extremely important function for critical systems that require always-on accessibility. Failover functionality seamlessly redirects requests from the failed or downed system to the backup system that mimics the operating system environment. Failover can protect the JCPS database during maintenance or system failure.
- **Data loss prevention ($266,000).** DLP aids in the reduction of the risk of sensitive data leaking outside the company. Technologies are used which perform both content inspection and contextual analysis of data sent via messaging applications such as email and instant messaging, in motion over the network, in use on a managed endpoint device, and at rest in on-premises file servers or in cloud applications and cloud storage. These solutions execute responses based on policy and rules defined to address the risk of inadvertent or accidental leaks or exposure of sensitive data outside authorized channels. Therefore, a data loss prevention strategy is vital to secure district data, protect intellectual property and stay compliant with regulations. DLP systems will assist to ensure that confidential/classified data is not lost, mishandled or accessed by unauthorized users.
- **Signal Alert For Education System ($23,404,497).** SAFE is an alert and notification solution that connects teachers and classrooms to first responders for quick response and communication. The integration of SAFE System with the Teacher Microphone gives teachers a personal duress button, providing the ability to send alerts instantly, from anywhere in the school. Office staff are able to discreetly acknowledge the alert, letting teachers know that help is on the way. The web-based interface gives administrators the ability to provide direction and maintain situational awareness of the entire building.
- **Education Paging & Intercom Communications System ($5,974,697).** EPIC provides access to all of the functions needed every day to efficiently operate school buildings. EPIC System features flexibility in bell scheduling and zone creation. Anyone with appropriate credentials can manipulate bells and zones. 2-way intercom with every classroom and emergency notifications are also included with EPIC System. School bells are a critical function for a campus, and this will provide a flexible and easy bell scheduling tool. The interactive campus map provides situational awareness for all communications and urgent situations.
- **Chromebooks and other student instructional devices annual replacement cycle ($3,760,046).** Each year the district will provide a 25% student instructional device "refresh" to schools which is approx 25,000 Chromebooks. This is a device replacement cycle that will replenish devices that are outdated in the schools. Each school will receive 25% of their current inventory in new devices. This year the Technology Division was able to leverage Emergency Connectivity Funds to pay for a little over 15,000 Chromebooks which is the majority of this initiative leaving the district to fund approx 9,500 devices.
- **Technology enterprise architect ($371,869)** and development consultants to work on technology systems integration.

Investing in the Arts for Our Students

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





General Music and Art for All Elementary Students
Beginning in FY 2018-19, JCPS embarked on a long-term commitment to ensure every elementary student had exposure to fifty minutes of general music instruction and fifty minutes of general art instruction every week. The General Fund investment in this undertaking will be about **$8.6 million**.

Music Equipment Repair and Replacement
Band and orchestra have expenses for music repair and replacement. JCPS has an annual budget of **$510,000** for this purpose.

Fund for the Arts
The Fund for the Arts 5 x 5 Initiative ensures students at participating schools receive at least one community arts experience throughout the school year. The General Fund budget is **$100,000**.

Louisville Orchestra Making Music
This program ensures 4th and 5th grade students have the opportunity to attend an orchestra performance or participate in an on-site ensemble visit with orchestra members. The General Fund budget is **$65,000**.

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

Investing in Our Facilities

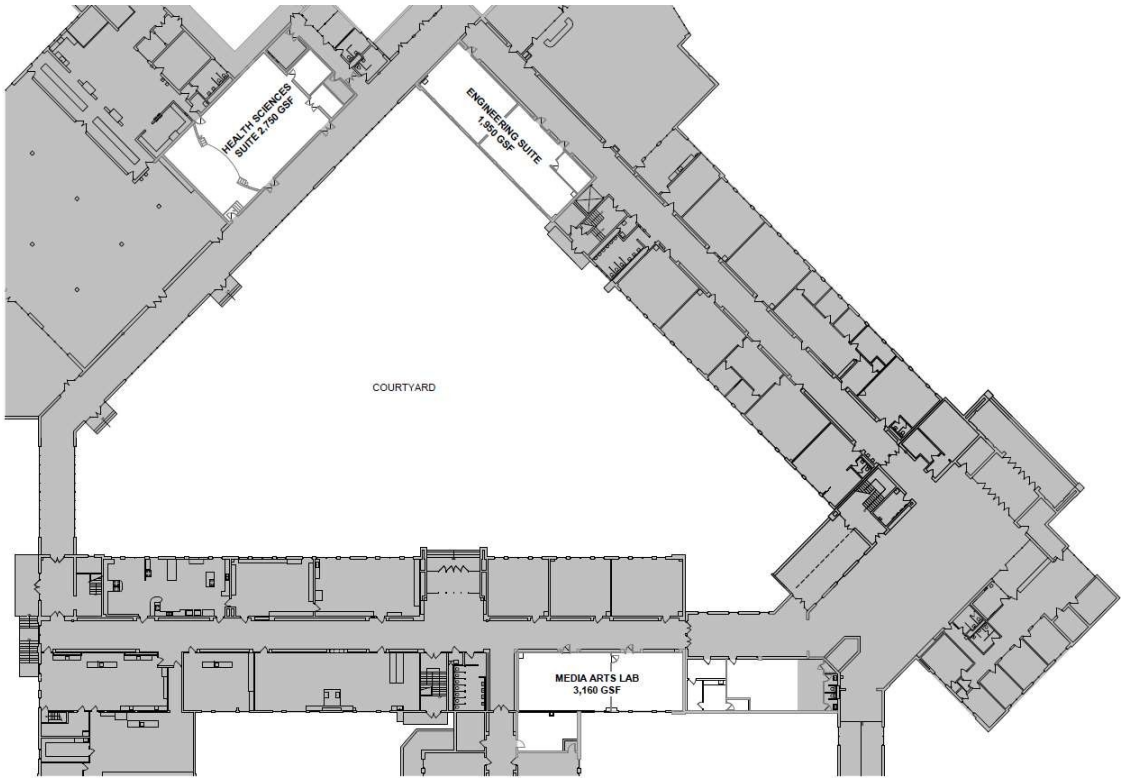
With our numerous aging facilities, JCPS has over $1.1 billion remaining unmet needs for facilities improvements and construction. Addressing these needs, over **$483 million** has been committed to bondable projects in the past five years (FY 2018-19 to FY 2022-23). These major capital projects are supported by categorical funds that cannot be used for other purposes. JCPS has also allocated **$6 million** to the Annual Facilities Improvement Fund (AFIF) and within the General Fund for the support of renovations and maintenance projects as well as an additional **$15 million** for capital improvement.

Some basic facts about our facilities:

- Total gross square footage of all JCPS owned properties: 15,794,697
- Total square footage of roofing: 10,399,152
- Total Acres: 2,344
- Total acres of grass mowed: 1,461
- Total campus capacity for students: 110,840
- 148 educational facilities
- 22 non-educational facilities (garages, bus compounds, central offices)
- Two new elementary school buildings opened August 2022.
- Dubois FY 2022-23 high school expansion includes facilities at Atkinson Square.
- One elementary and one middle school are scheduled to open August 2023.
- Elev8 Learning Center at West Broadway opened Summer 2022.







Investing in Human Capital

The goal of our strategic plan is for JCPS to be the premier 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.

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, 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.

JCPS is committed to racial equity and closing the achievement gap with investments for developing staff such as the JCPS Equity Institute, CARDS program, Louisville Teacher Residency Program, and the Black Experience Teacher Institute. JCPS is also supporting staff with developing a wholesome and nurturing school culture and climate through restorative practices and safe crisis management. An additional five professional development days are also invested in for staff in AIS schools.

JCPS has invested in **400 transition teachers ($6.4 million)** to sustain a pipeline of new hires who are waiting on their certification. Other supporting allocations include **Permanent Auxiliary Teachers ($1.2 million), Long-Term Subs ($3.7 million) for vacancies or leaves, Louisville Teacher Residency Program ($800,000), Union Management Collaboration ($115,000), classified employee pipeline support ($185,000), and teacher retention ($27,500).**



REVENUE

School District Revenue

JCPS relies most significantly on property and occupational taxes paid by our local constituents.

The largest employers in Louisville in addition to JCPS are:

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

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

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

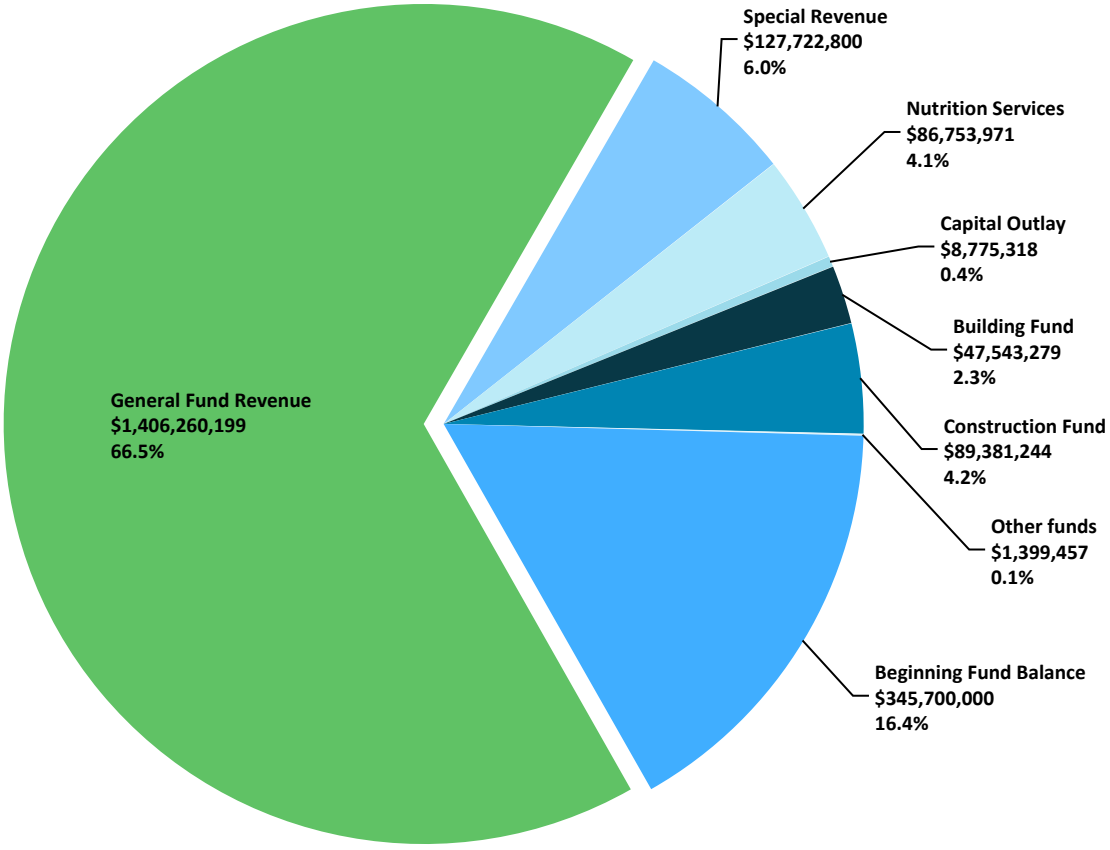
Other funds are intended to be primarily self-sufficient. This simply means these funds should not require local support to sustain services to students. For example, the Nutrition Services fund is primarily supported by reimbursements of expenses through the federal government. Specifically, the school breakfast and lunch programs are administered by the U.S. Department of Agriculture. The program is called the National School Lunch Program and supports 63,000 of our students with free or reduced-price lunches. However, COVID has had an impact on the revenue and costs associated with the program resulting in revenue shortfalls for the past two years in Nutrition Services.

Other programs considered self-sufficient are the Activity Fund, Day Care Fund, Enterprise Fund, Adult Education Fund, and the Tuition Programs Fund. Regarding the Enterprise Fund, it consists of the Challenger Learning Center and the swim programs at two schools. It is important to point out that the Challenger Learning Center is not yet totally self-sufficient and relies on a Board-approved allocation in General Fund to sustain the program.



Working Budget: All Funds

The General Fund Revenue is the largest component (66.54%) of the entire JCPS budget. General Fund along with Grants and Awards and Nutrition Services make up 93.0% of the budget. The three funds committed to capital improvement make up 7.0% with all other funds being a fraction of 1%.

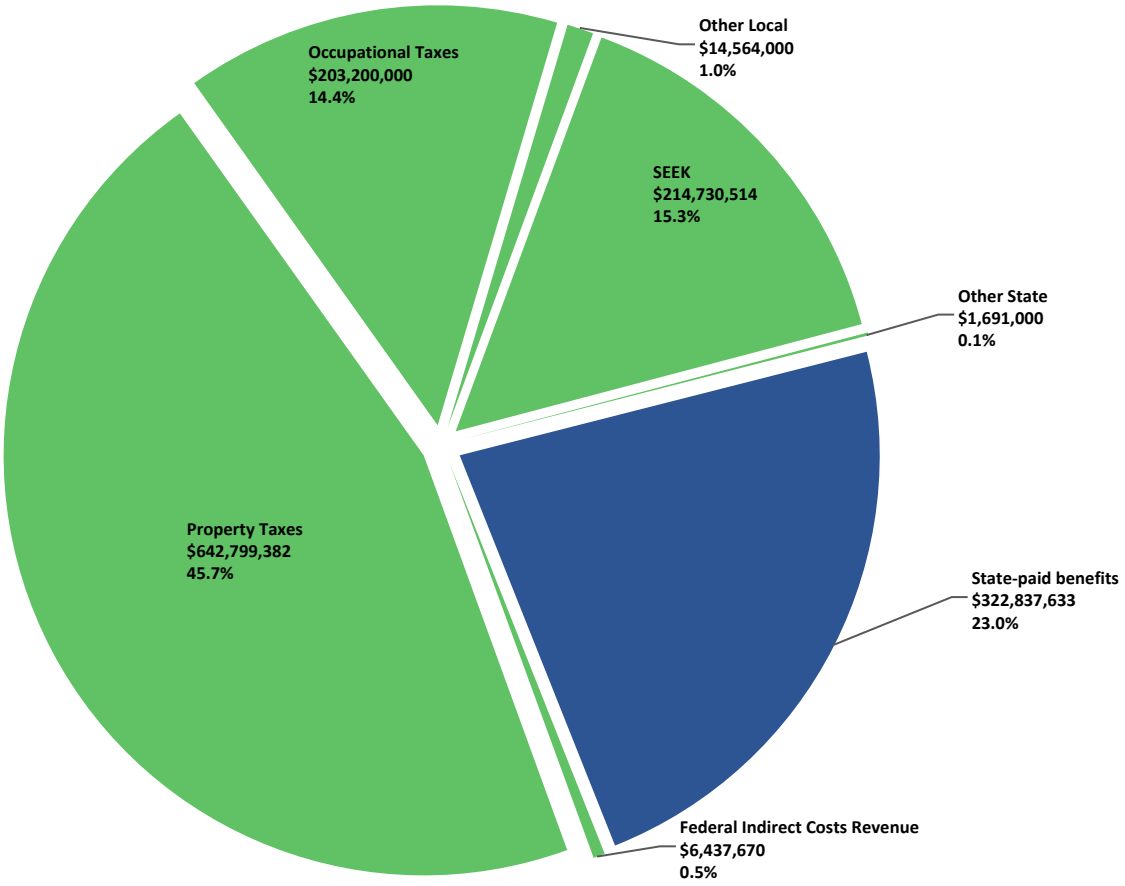


ALL FUNDS FY 2022-23

$2,113,536,268

General Fund Revenue	$	1,406,260,199	66.54%
Beginning Fund Balance	$	345,700,000	16.36%
Special Revenue	$	127,722,800	6.04%
Nutrition Services	$	86,753,971	4.10%
Capital Outlay	$	8,775,318	0.42%
Building Fund	$	47,543,279	2.25%
Construction Fund	$	89,381,244	4.23%
Other funds	$	1,399,457	0.07%
Total	$	2,113,536,268	100.00%

General Fund Revenue FY 2022-23

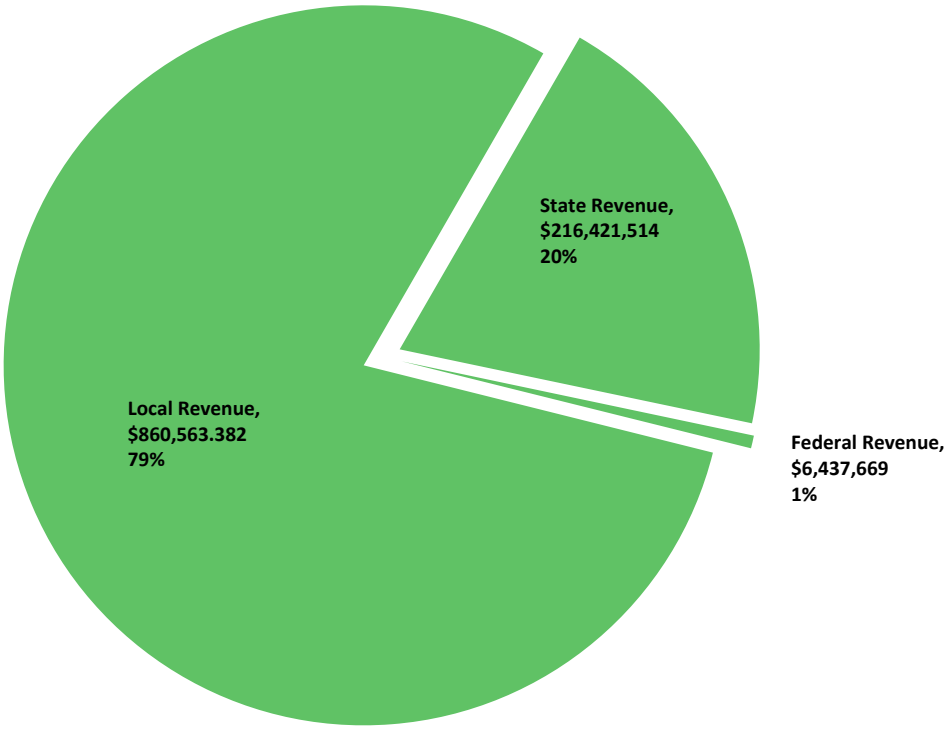


GENERAL FUND REVENUE FY 2022-23

$1,406,260,199

GENERAL FUND			
Property Taxes	$	642,799,382	45.7%
Occupational Taxes	$	203,200,000	14.4%
Other Local	$	14,564,000	1.0%
SEEK	$	214,730,514	15.3%
Other State	$	1,691,000	0.1%
State-paid benefits	$	322,837,633	23.0%
Federal Indirect Costs Revenue	$	6,437,670	0.5%
TOTAL	$	1,406,260,199	100.0%

FY 2022-23 Projected Revenue (Receipts)



FY 2022-23 PROJECTED REVENUE (RECEIPTS)
EXCLUDING STATE-PAID BENEFITS
$1,083,422,566

LOCAL REVENUE		
Property Taxes	**$ 642,799,382**	**59.3%**
Occupational Taxes	**$ 203,200,000**	**18.8%**
Other Local	**$ 14,564,000**	**1.3%**
STATE REVENUE		
SEEK	**$ 214,730,514**	**19.8%**
Other State	**$ 1,691,000**	**0.2%**
FEDERAL REVENUE		
Total Federal Indirect Costs	**$ 6,437,670**	**0.6%**
TOTAL	**$1,083,422,566**	**100.0%**

History of JCPS Property Tax Rates

FY 2021-22	79.6	4% revenue rate
FY 2020-21	80.6	4% rate + 5.1 cents
FY 2019-20	73.6	4% revenue rate
FY 2018-19	72.5	4% revenue rate
FY 2017-18	70.4	4% revenue rate
FY 2016-17	70.8	4% revenue rate
FY 2015-16	71.0	4% revenue rate
FY 2014-15	71.0	Other
FY 2013-14	71.0	Other
FY 2012-13	70.0	4% revenue rate
FY 2011-12	67.7	Compensating rate
FY 2010-11	67.6	4% revenue rate
FY 2009-10	64.6	4% revenue rate
FY 2008-09	62.5	4% revenue rate
FY 2007-08	61.5	4% revenue rate
FY 2006-07	61.5	4% revenue rate
FY 2005-06	62.5	HB 940

General Fund Revenue Trend

A = Actual B= New Year
Budget Revenue in 000s

LOCAL REVENUE	2016-17A	% Total	2017-18A	% Total	2018-19A	% Total	2019-20A	% Total	2020-21A	% Total	2021-22A	% Total	2022-23B	% Total
General & Personal Property	397,432	45.1 %	419,678	46.6 %	442,127	47.4 %	462,896	50.5 %	489,814	51.0 %	551,360	48.6 %	**581,841**	53.7 %
Delinquent Property	4,895	0.6 %	4,883	0.5 %	5,229	0.6 %	4,001	0.4 %	5,410	0.6 %	42,969	3.8 %	**5,000**	0.5 %
Motor Vehicle	29,045	3.3 %	29,568	3.3 %	30,034	3.2 %	28,716	3.1 %	34,083	3.6 %	37,565	3.3 %	**37,775**	3.5 %
Franchise	10,794	1.2 %	11,485	1.3 %	12,681	1.4 %	13,381	1.5 %	14,514	1.5 %	17,195	1.5 %	**18,184**	1.7 %
Total Property Taxes	442,166	50.2 %	465,614	51.7 %	490,071	52.5 %	508,994	55.5 %	543,821	56.7 %	649,089	57.3 %	**642,800**	59.3 %
Occupational Taxes	156,388	17.8 %	162,375	18.0 %	165,755	17.8 %	156,348	17.1 %	176,788	18.4 %	206,475	18.2 %	**203,200**	18.8 %
Other Local	13,642	1.5 %	17,212	1.9 %	21,137	2.3 %	17,369	1.9 %	15,063	1.6 %	13,867	1.2 %	**14,564**	1.3 %
Total Local	612,196		645,201		676,963		682,711	74.5 %	735,672	76.6 %	869,431	76.7 %	**860,564**	79.4 %
STATE REVENUE														
SEEK Funds	260,407	29.6 %	248,012	27.5 %	247,935	26.6 %	225,684	24.6 %	210,091	21.9 %	224,313	19.8 %	**214,730**	19.8 %
Other state	36	0.0 %	26	0.0 %	15	0.0 %	18	0.0 %	34	0.0 %	25	0.0 %	**24**	0.0 %
NatBrdCert	435	0.0 %	0	0.0 %	0	0.0 %	0	0.0 %	0	0.0 %	0	0.0 %	**0**	0.0 %
Rev in Lieu of Taxes	1,748	0.2 %	1,896	0.2 %	1,796	0.2 %	1,806	0.2 %	1,667	0.2 %	1,683	0.1 %	**1,667**	0.2 %
Total State	262,626	29.8 %	249,934	27.7 %	249,746	26.8 %	227,508	24.8 %	211,792	22.1 %	226,021	19.9 %	**216,421**	20.0 %
FEDERAL REVENUE														
P.L. 874	3	0.0 %	8	0.0 %	10	0.0 %	6	0.0 %	14	0.0 %	0	0.0 %	**0**	0.0 %
Indirect Cost	6,139	0.7 %	6,392	0.7 %	5,889	0.6 %	6,555	0.7 %	12,336	1.3 %	37,932	3.3 %	**6,438**	0.6 %
Total Federal	6,142	0.7 %	6,400	0.7 %	5,899	0.6 %	6,561	0.7 %	12,350	1.3 %	37,932	3.3 %	**6,438**	0.6 %
TOTAL GEN. FUND RECEIPTS	880,964	100.0	901,535	100.0	932,608	100.0	916,780	100.0	959,814	100.0	1,133,384	99.9 %	**1,083,423**	100.0 %

Beginning Fund Balance

The Working Budget consists of local revenue, state revenue, federal revenue, beginning fund balance, and state-paid benefit revenue. The revenue budget for state-paid benefits must equal the expense budget for state-paid benefits; that is, state-paid benefits ("on-behalf payments") are an accounting entry, but these are not funds that can be spent.

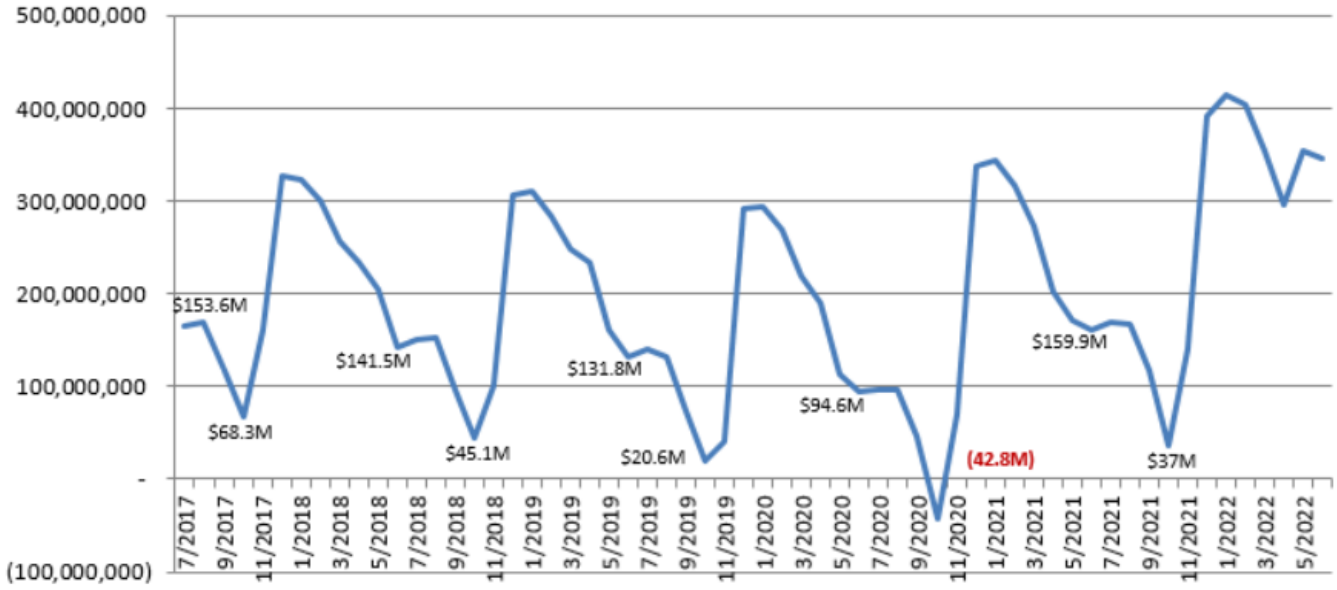
Fund balance should not be viewed as a source of revenue. As can be seen in the following graphs, the fund balance is simply the balance of the General Fund at any given point in time. The Beginning Fund Balance is simply the balance in the General Fund for the start of the new fiscal year. There are still expenses embedded in the Beginning Fund Balance at that point in time such as carryover and carry forward. The Beginning Fund Balance is greatly affected by the timeframe in which revenue is posted throughout the year.

The Beginning Fund Balance for FY 2022-23 is **$345,700,000**.

Fund Balance Fluctuations Over The School Year

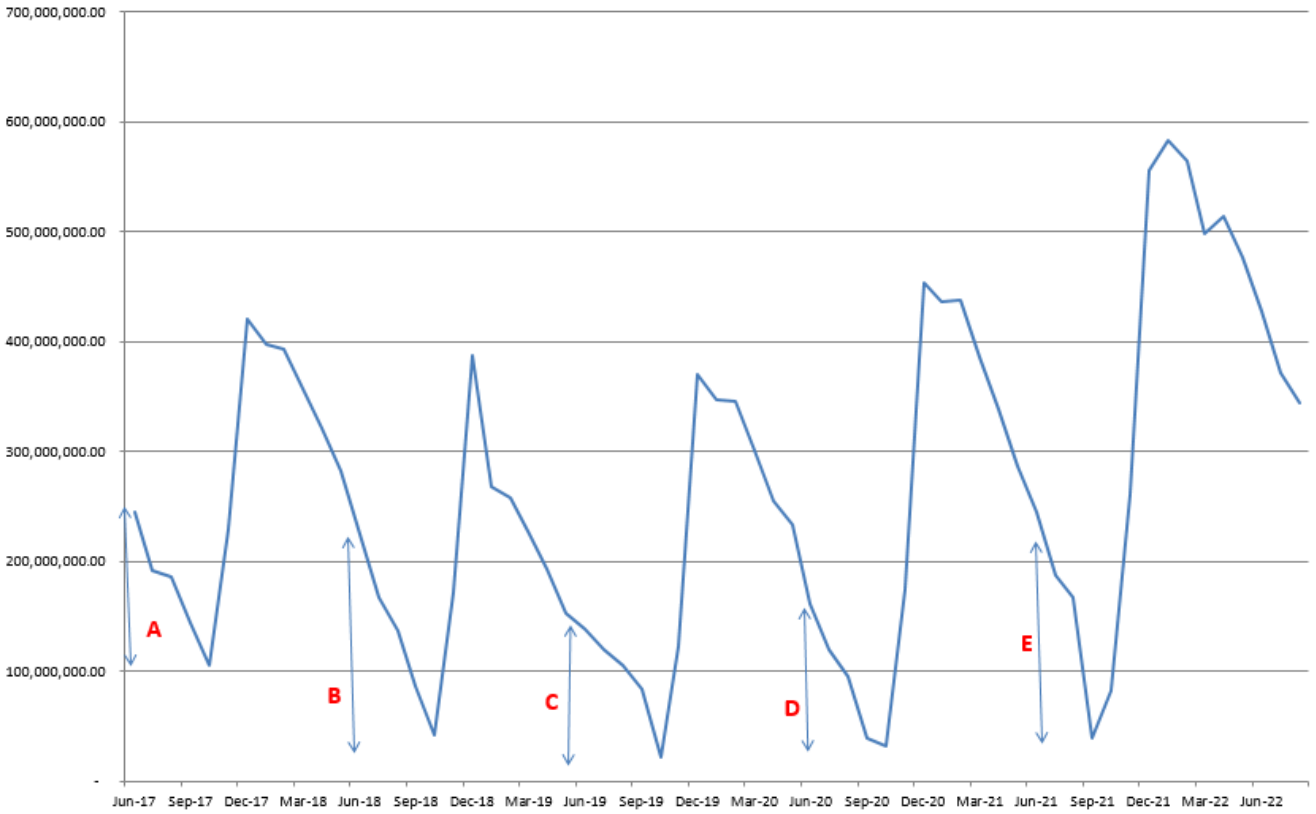
The timing of property revenue being received requires JCPS to be diligent about our cash flow. Property revenue is our largest revenue source, but it is not received until November, four months after the onset of the fiscal year. Although the FUND balance appears large, JCPS operates at a net loss every month other than the three main property tax collection months (November, December, and January).

General Fund Monthly FUND Balance July 2017 Through July 2022



Closely related to FUND balance is CASH balance. Cash balance must be maintained or employees and vendors cannot be paid.

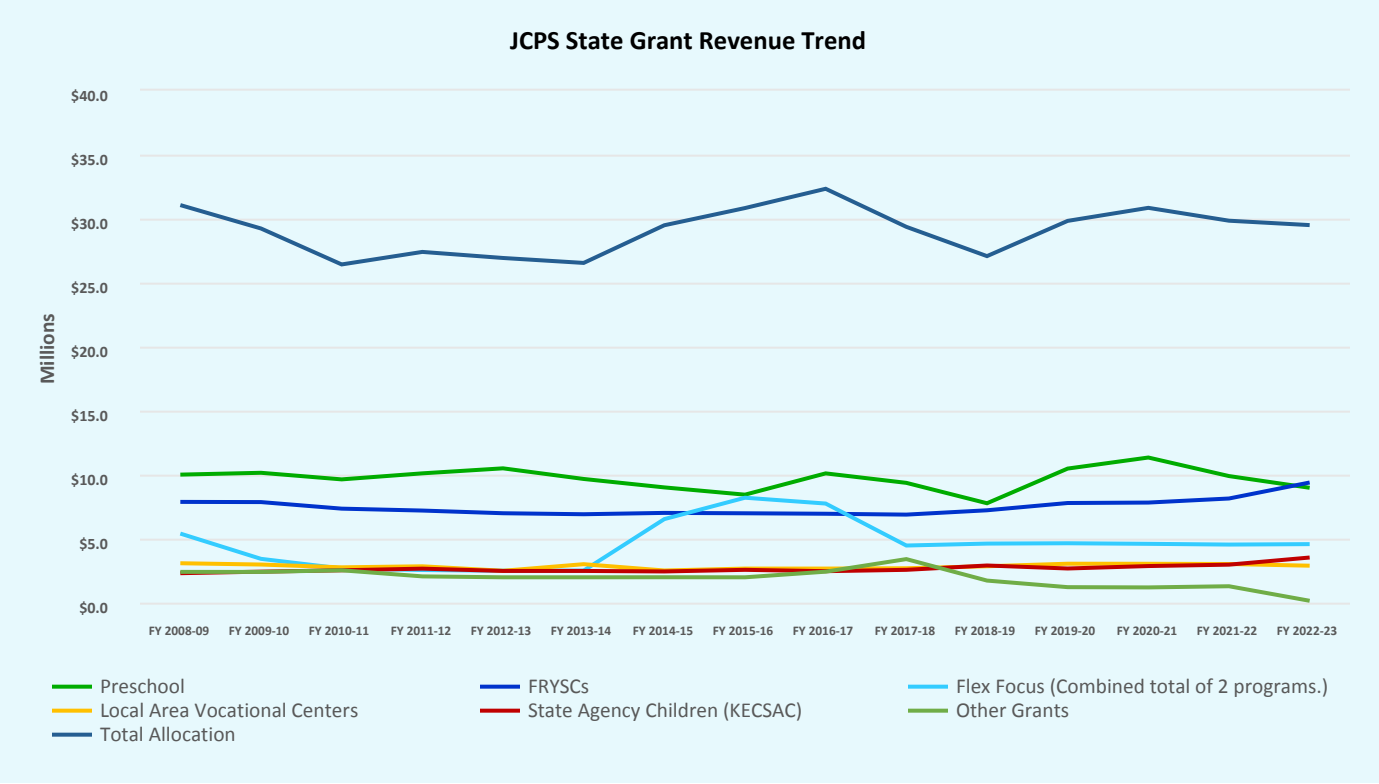
Monthly CASH Balance June 2017 Through July 2022



A= $139,065,234 (2017); B= $182,779,847 (2018); C= $116,597,952 (2019); D= $129,350,140 (2020); E= $162,020,527 (2021)

State Grants

GRANT	Preschool	FRYSCs	Flex Focus (Combined total of 2 programs.)	Local Area Vocational Centers	State Agency Children (KECSAC)	Other Grants	Total Allocation
FY 2008-09	10,003,207	7,873,038	5,397,252	3,079,999	2,302,339	2,405,085	31,060,920
FY 2009-10	10,146,436	7,857,724	3,423,300	2,979,070	2,423,452	2,402,074	29,232,056
FY 2010-11	9,631,241	7,345,098	2,671,653	2,760,817	2,529,380	1,485,439	26,423,628
FY 2011-12	10,102,848	7,195,974	2,551,747	2,840,762	2,657,907	2,053,347	27,402,585
FY 2012-13	10,494,774	6,986,680	2,495,754	2,491,512	2,478,762	1,981,098	26,928,580
FY 2013-14	9,664,110	6,908,216	2,503,897	3,006,247	2,478,740	1,981,098	26,542,308
FY 2014-15	9,004,864	7,013,311	6,528,280	2,513,886	2,438,997	1,986,098	29,485,436
FY 2015-16	8,437,447	6,983,347	8,198,676	2,663,437	2,564,801	1,981,098	30,828,806
FY 2016-17	10,100,211	6,946,763	7,743,459	2,663,437	2,459,479	2,421,363	32,334,712
FY 2017-18	9,359,990	6,879,033	4,464,361	2,689,253	2,565,253	3,402,957	29,360,847
FY 2018-19	7,766,878	7,217,145	4,615,197	2,844,718	2,903,618	1,725,759	27,073,315
FY 2019-20	10,475,529	7,785,987	4,641,542	3,042,841	2,669,411	1,211,484	29,826,794
FY 2020-21	11,338,834	7,820,301	4,596,329	3,037,976	2,860,740	1,191,484	30,845,664
FY 2021-22	9,890,028	8,137,827	4,538,979	3,020,747	2,969,280	1,283,544	29,840,405
FY 2022-23	8,974,418	9,387,630	4,573,544	2,888,000	3,527,256	146,476	29,497,324
Change since FY 2020-21	**(2,364,416)**	**1,567,329**	**(22,785)**	**(149,976)**	**666,516**	**(1,045,008)**	**(1,348,340)**



For FY 2021-22, funding still not restored to pre-recession levels.

Total Allocation 2018-19: Textbook and PD grants eliminated. IMPACT: $3.6 million lost.

Preschool From FY 2017-18 and FY 2018-19, preschool grant drops $2.3 million in 2 years (23% decrease). Grant is restored in 2019-20 as program supports more students after relinquishment of Head Start.

Preschool Grant is reduced again for FY 2021-22

New Year Grants List

The following are grants approved for the new fiscal year.

LOCAL		
AVELLAR TRUSTS (024J*)	$	3,610,479
MEDICAID	$	2,458,828
KETS MATCHING (162J,	$	1,815,000
YMCA CHILDCARE	$	1,004,935
NORTON HEALTHCARE	$	570,000
AMERICORPS (070JA)	$	142,770
NEIGHBORHOOD PLACE	$	84,077
JCTA PRESIDENT (051J)	$	78,408
UPS/JCPS AGREEMENT	$	41,748
CURRICULUM RESOURCE	$	28,580
HOMELESS DONATION	$	12,936
ACADEMIC COMPETITION	$	12,033
U of L RESEARCH (055JL)	$	10,000
KDM (069JB)	$	5,960
TOTAL LOCAL	**$**	**9,875,754**

STATE		
STATE AGENCY/KECSAC	$	3,527,256
LOCALLY OPERATED VOC	$	2,888,000
K-ESS (120J)	$	3,400,000
K-FAM RES/YTH SVC (125J)	$	9,387,630
K-PRESCHOOL (135J)	$	8,974,418
KETS GRANT (162J)	$	1,815,000
ADULT ED BASIC (187J)	$	1,590,591
CENTER FOR SCH SAFETY	$	1,173,954
KDE MOAs (197J*)	$	374,275
ADULT ED CAREER	$	144,772
GIFTED/TALENTED (130J)	$	146,476
TOTAL STATE	**$**	**33,422,372**

FEDERAL		
TITLE I (310J)	$	33,945,000
TITLE I PRESCHOOL (310JE)	$	8,300,000
TITLE I SCHOOL IMP.	$	1,214,210
TITLE I, PART D (314J)	$	36,775
IDEA-B/JCPS CO-OP (336J)	$	901,100
IDEA-B (337JA)	$	19,471,436
IDEA-B DISABILITIES (337JB)	$	440,000
IDEA-B PRESCHOOL (343J)	$	728,153
IDEA -B PRIVATE SCHOOL	$	428,832
IDEA-B C.E.I.S. (337JC)	$	3,996,247
IDEA MOA (337JD)	$	148,023
TITLE III, LEP (345J)	$	1,814,926
VOC/TECH EDUCATION	$	1,500,000
TITLE II-TCH QUALITY (401J)	$	4,710,899
TITLE IV (552J)	$	3,913,835
ROTC REIMBURSEMENTS	$	876,514
ADULT ED BASIC FEDERAL	$	701,678
KYSU INNOVATION (365J)	$	467,908
HOMELESS ASSISTANCE	$	253,794
REACH (587J)	$	308,475
KDE MOA FEDERAL (401JM)	$	91,489
LOCAL LABS OF LEARNING	$	75,000
ADULT ED CAREER SERV.	$	70,380
ADULT ED CORRECTIONS	$	20,000
KYANA WORKS (651J)	$	10,000
TOTAL FEDERAL	**$**	**84,424,674**

TOTAL NEW YEAR GRANTS	**$127,722,800**

Elementary and Secondary Schools Emergency Relief (ESSER) Grants

In response to the COVID-19 pandemic, the US. Department of Education provided a series of federal relief grants to support the operations of state and local education:

- Coronavirus Aid, Relief and Economic Security (CARES)
- Coronavirus Response and Relief Supplemental Appropriations (CRRSA)
- Governor's Emergency Education Relief (GEER)
- Elementary and Secondary School Emergency Relief (ESSER)
- American Rescue Plan (ARP) ESSER

Grant	Project	FY Grant Origin	Grant End	Primary Support Areas
GEER - FRYSC	564GF	FY 2021-22	09/30/2024	FRYSC support
ARP - IDEA	478I, 488I	FY 2021-22	09/30/2023	IDEA Basic and Preschool
ARP - Homeless	476I, 476IC	FY 2021-22	09/30/2024	Homeless Phase I and Phase II
GEER - CARES	633F, 633FP	FY 2019-20	09/30/2022	technology, food
ESSER - CARES	613FD, 613FT	FY 2020-21	09/30/2022	digital learning, new teacher support
ESSER - CARES	613F, 613FP	FY 2019-20	09/30/2022	technology
ESSER - State Set Aside	554GS	FY 2020-21	09/30/2023	technology
ESSER - CRRSA	554G, 554GD	FY 2020-21	09/30/2023	transportation, health services, PPE, learning loss
ARP ESSER	473G, 473GL	FY 2020-21	09/30/2024	comprehensive COVID mitigation, learning loss

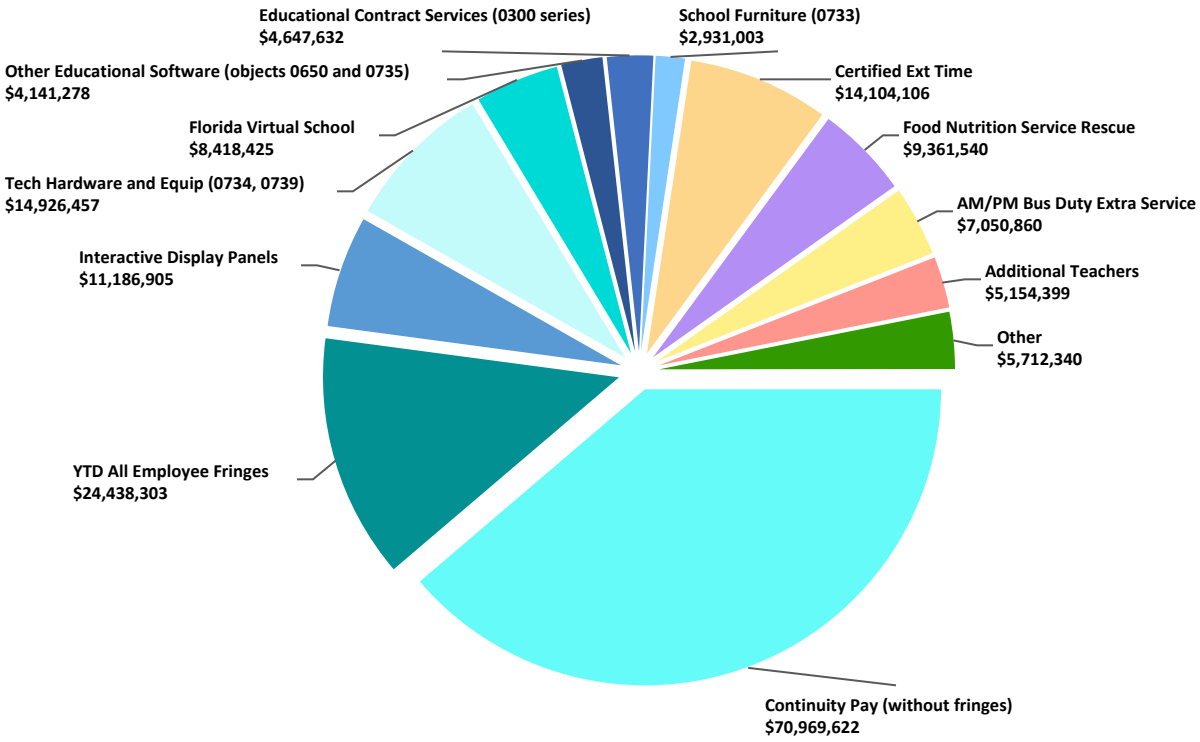
The following table represents expenses posted year-to-date (YTD) as if the time of final preparations of the Working Budget in August 2022. Indirect cost percentages are determined according to the federal regulations of the specific grant.

Grant	Allocation	Expenses	Indirect Cost Revenue YTD	Available Allocated	Available Unallocated
GEER (564F)	$ 1,500,000				$ 1,500,000
ARP IDEA (478I, 4881)	$ 6,906,154				$ 6,906,154
ARP Homeless (476I, 476IC)	$ 1,073,062				$ 1,073,062
GEER (633F, 633FP)	$ 5,211,088	$ 4,174,918	$ 213,337	$ 822,833	$ —
ESSER (613F)	$ 30,378,113	$ 29,363,111	$ 541,113	$ 473,889	$ —
ESSER (554GS)	$ 6,324,257	$ 4,055,183	$ 751,656	$ 1,517,418	
ESSER (554G, 554GD)	$ 178,107,468	$ 131,089,036	$ 15,492,892	$ 31,525,540	$ —
ARP ESSER (473G, 473GL)	$ 383,972,189	$ 183,042,870	$ 21,454,045	$ 166,796,492	$ 12,678,782
TOTAL	**$ 613,472,331**	$ 351,725,118	$ 38,453,043	$ 201,136,172	

Outline of Major ARP ESSER Budgeted Investments

FY22 Continuity Pay (without fringes)	$ 70,969,622	FY23 Bus Driver Incentive Pay	$ 6,643,000
ITS: School-based ESSER Allocations	$ 60,749,268	Summer 2022 Summer Backpack League	$ 6,171,795
FY23 & FY 24 Indirect Cost Revenue (Proj)	$ 27,024,750	FY22 Florida Virtual School 1st Semester	$ 5,900,925
FY23 All Employee Fringes (Proj)	$ 24,648,508	FY23 Custodial Incentive Pay	$ 4,400,000
YTD All Employee Fringes	$ 24,438,303	FY22 Additional Chromebooks	$ 3,418,289
YTD Indirect Cost Revenue	$ 21,454,045	Diversity, Equity Poverty "Rapid Response"	$ 3,000,000
Other	$ 21,144,305	Summer 2022 Evolve502 Backpack League	$ 2,650,000
FY23 Continuity Pay (Proj)	$ 17,567,800	FY22 Florida Virtual School 2nd Semester	$ 2,517,500
Unallocated	$ 12,678,782	FEV Tutor	$ 2,500,000
FY22 Interactive Display Panels	$ 11,186,905	Middle School Explore Program Staffing	$ 2,187,532
Food Nutrition Service Support	$ 9,361,540	AIS: Global Game Changers	$ 1,670,000
Elev8 Learning Centers	$ 9,100,000	FY23 Edmentum	$ 1,306,361
FY23 AM/PM Bus Duty (Proj)	$ 7,051,000	Middle School Explore Program Operational	$ 1,077,000
FY22 AM/PM Bus Duty Extra Service	$ 7,050,860	FY23 THINKCERCA	$ 1,072,999
Nursing Contract Services	$ 7,000,000	FY23 Contract Bus Services	$ 1,050,000
FY22 Chromebooks, iPads, Headphone	$ 6,981,100	**TOTAL**	**$ 383,972,189**
		YTD Actual/Spent	**$ 204,496,915**

ARP ESSER Grant Investments By Category



ACTUAL USAGE OF ARP ESSER

Year-to-Date As of August 16, 2022

Continuity Pay (without fringes)	$70,969,622	39%
YTD All Employee Fringes	$24,438,303	13%
Interactive Display Panels	$11,186,905	6%
Tech Hardware and Equip (0734, 0739)	$14,926,457	8%
Florida Virtual School	$8,418,425	5%
Other Educational Software (objects 0650 and 0735)	$4,141,278	2%
Educational Contract Services (0300 series)	$4,647,632	3%
School Furniture (0733)	$2,931,003	2%
Certified Ext Time	$14,104,106	8%
Food Nutrition Service Rescue	$9,361,540	5%
AM/PM Bus Duty Extra Service	$7,050,860	4%
Additional Teachers	$5,154,399	3%
Other	$5,712,340	3%
SUBTOTAL	**$183,042,870**	

SEEK Revenue Considerations

As the only recurrent source of General Fund revenue of which the Board has authority, property tax revenue is the most essential and reliable source of school funding. Occupational taxes have been fairly reliable, but are tied to the growth of the local economy. SEEK is designed to require increased local support for education as evidenced by the continual decrease in SEEK funding relative to the overall district revenue.

Seek revenue important points to consider:

- **Greater proportions of SEEK are funded locally every year.** This is an embedded characteristic of the SEEK formula. The local effort will increase (a) as property assessments increase and (b) when the state guaranteed SEEK Base per pupil does not increase proportionally. Therefore, as Jefferson County property values rise, state SEEK decreases for JCPS.
- Although the guaranteed SEEK Base helps support districts across the state, this commitment by the Kentucky Legislature is (a) significantly lower than other states, (b) much less than the total current cost associated with educating Kentucky's children, and (c) not maintaining the same level of support year-to-year due to inflation.
  - The 2022 Kentucky Legislature has **increased SEEK by $100 for 2022-23 to $4,100**. Prior to this increase, the the guaranteed base of $4,000 in FY 2021-22 had not increased since the 2018-2019 school year and had **increased less than $100 from 2011 to 2022**.
  - Furthermore, on April 13, 2010, HB540 **required districts to begin paying into the teacher retirement system** diverting tens of millions of funding that would otherwise be used to support instruction. The results have been (a) less State support for educating Kentucky's children, (b) greater necessity to increase local taxes, and (c) decreased ability for school districts to be fiscally stable.
- There are commonly agreed upon opportunities to support all Kentucky school districts regarding SEEK:
  - **Adequate funding of Kentucky public schools** requires increasing the base SEEK. When adjusted for inflation, the guaranteed base SEEK that matches the Kentucky Legislature's original commitment would equate to a guaranteed per-pupil base of $4,768. The 2022 Kentucky Legislature has increased this to $4,100 for FY 2022-23 and $4,200 for FY 2023-24. This is a significant change in the right direction and has been reflected in the FY23 Working Budget.
  - **Funding full-day kindergarten.** This goal was realized in FY 2021-22 and the 2022 Kentucky Legislature has continued this support for Kentucky school districts for FY 2022-23, but is not guaranteed to continue year-to-year.
  - **Transportation expense reimbursements**. In FY 2021-22, transportation reimbursement was only about 50% for JCPS. The 2022 Kentucky Legislature increased this to 70% for FY 2022-23. This change will be reflected in the FY23 Working Budget.
  - **State-paid benefits**. The 2022 Kentucky Legislature took action to fund the statutory requirements for Kentucky's educators. These state-paid employee benefits support the overall cost of running a school district and keep funds from being diverted away from students, but they do not increase the district's capacity to provide instructional funds to Kentucky's students.
  - The **at-risk per-pupil allocation** reflects the needs of students qualifying for *free* lunch but does not include students that qualify for *reduced* lunch. JCPS uses local funds to support free and reduced lunch students equally.



SEEK Revenue Calculation

The following revenue calculations resulted from updates since the Tentative Budget. These are reflected in the Working Budget:

- **Property tax assessments** were updated.
- **Base SEEK** from $4,000 to $4,100 per pupil and increase transportation reimbursement.

Some key points to note regarding the SEEK calculation for FY 2022-223:

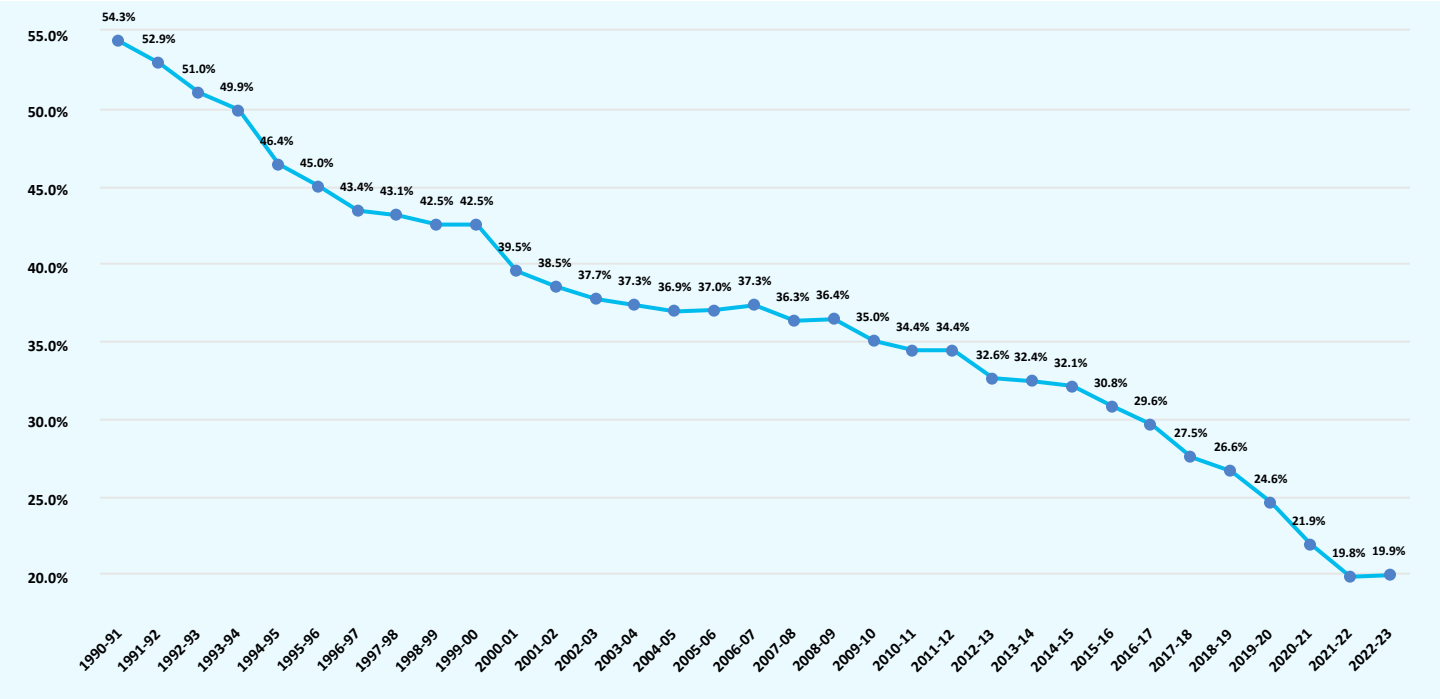
- **JCPS tax assessments increased 10.5% over prior year ($9.1 billion)**.
- The increase in JCPS tax assessments resulted in an **additional local effort contribution of $27.3 million toward SEEK**.
- If the Kentucky Legislature had not increased the SEEK Base Per Pupil by $100 and the transportation reimbursement by $9.3 million, the state SEEK contribution **would have been $30.3 million less** than prior year.
- The actual SEEK revenue for JCPS **decreased $9.6 million.**

	FY 2021-22 KDE Final	FY 2022-23 Tentative Budget	FY 2022-23 Working Budget
JCPS Tax Assessment	**$ 85,775,434,127**	$ 89,206,451,492	**$ 94,887,830,495**
prior year	87753.184	87753.184	87753.184
AADA Plus Growth	87753.184	87753.184	87753.184
Transportation (Prorated)	**$ 33,841,371**	$ 33,869,625	**$ 43,205,276**
Prior Year 12 mo. Ave. Free Lunch Pupils	57,633.435	57,633.435	57,633.435
LEP Count	11,933	11,933	13,896
Prior Year December 1 ECE Count			
severe	2,816	2,816	2,840
moderate	7,135	7,135	6,917
speech	1,844	1,844	1,814
Prior Year Home and Hospital	483	483	483
SEEK Base Per Pupil	**4,000**	4,000	**4,100**
Guaranteed Base: SEEK base * AADA Plus Growth	$351,012,736	$351,012,736	$359,788,054
AT Risk: SEEK base * 0.15 * # students	$34,580,061	$34,580,061	$35,444,563
Home and Hospital: SEEK base-$100 * # students	$1,884,422	$1,884,422	$1,932,740
ESL: SEEK base * 0.096 * # students	$4,582,272	$4,582,272	$5,469,466
ECE			
severe: SEEK base * 2.35 * # students	$26,470,400	$26,470,400	$27,363,400
moderate: SEEK base * 1.17 * # students	$33,391,800	$33,391,800	$33,180,849
speech: SEEK base * 0.24 * # students	$1,770,240	$1,770,240	$1,784,976
Transportation	**$33,841,371**	$33,869,625	**$43,205,276**
Calculated Base Funding	$487,533,302	$487,561,556	$508,169,324
LESS .30 Local Effort: tax assessments * 0.003	**$257,326,302**	$267,619,354	**$284,663,491**
General Fund SEEK State Portion	$230,207,000	$219,942,202	$223,505,833
4% Adjusted Assessment	2,883,270		
Adjustments per KDE	-2,000		
Total State SEEK	$ 233,088,270	$ 219,942,202	$ 223,505,833
Less Capital Outlay: $100*AADA Plus Growth	$ 8,775,318	$ 8,775,318	$ 8,775,318
General Fund SEEK Adjusted	**$ 224,312,952**	$ 211,166,884	**$ 214,730,515**
Diff FY 2022-23 Working Budget and FY 2021-22 KDE Final			**-9,582,437**

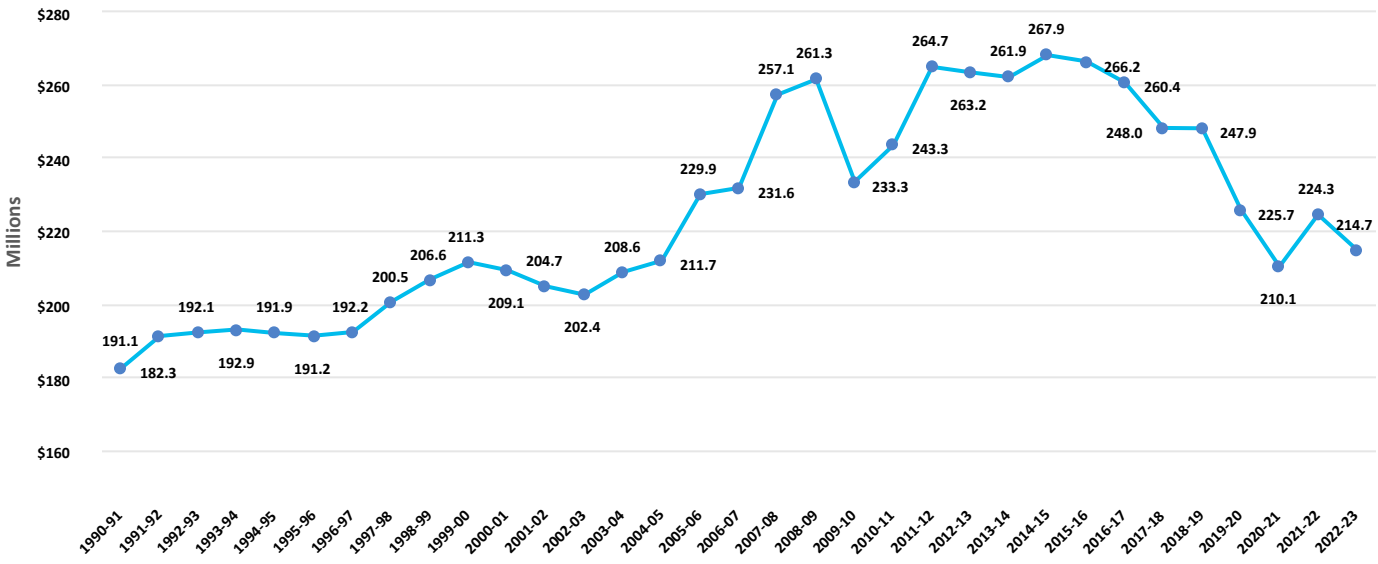
SEEK State Revenue to General Fund Comparison

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

STATE SEEK AS PERCENT OF GENERAL FUND RECEIPTS ONLY



STATE SEEK SUPPORT OF JCPS GENERAL FUND



Losses of SEEK in FY 2010-11 and FY 2011-12 were offet by federal Stabilization funds during Great Recession.
Lowest level of state funding since FY 2003-04. Loss was partially offset by stimulus grant in the amount of $12.8 million.
Note the loss of $57.8 million in annual income since FY 2014-15.

EXPENSES

Salaries

JCPS salaries are competitive against neighboring districts. However, the Consumer Price Index (CPI) inflation rate leaped 7% for the fiscal year ending June 30, 2022. The Jefferson County Board of Education approved a 4% salary increase for FY 2022-23. The table below illustrates changes in actual salary expenses for all employees. The salary totals are affected by the number of additional positions each year, salary increases, stipends, and the number of unfilled positions (resulting in a "vacancy credit", the difference between the funds budgeted for positions and the actual amount of expenses for those positions).

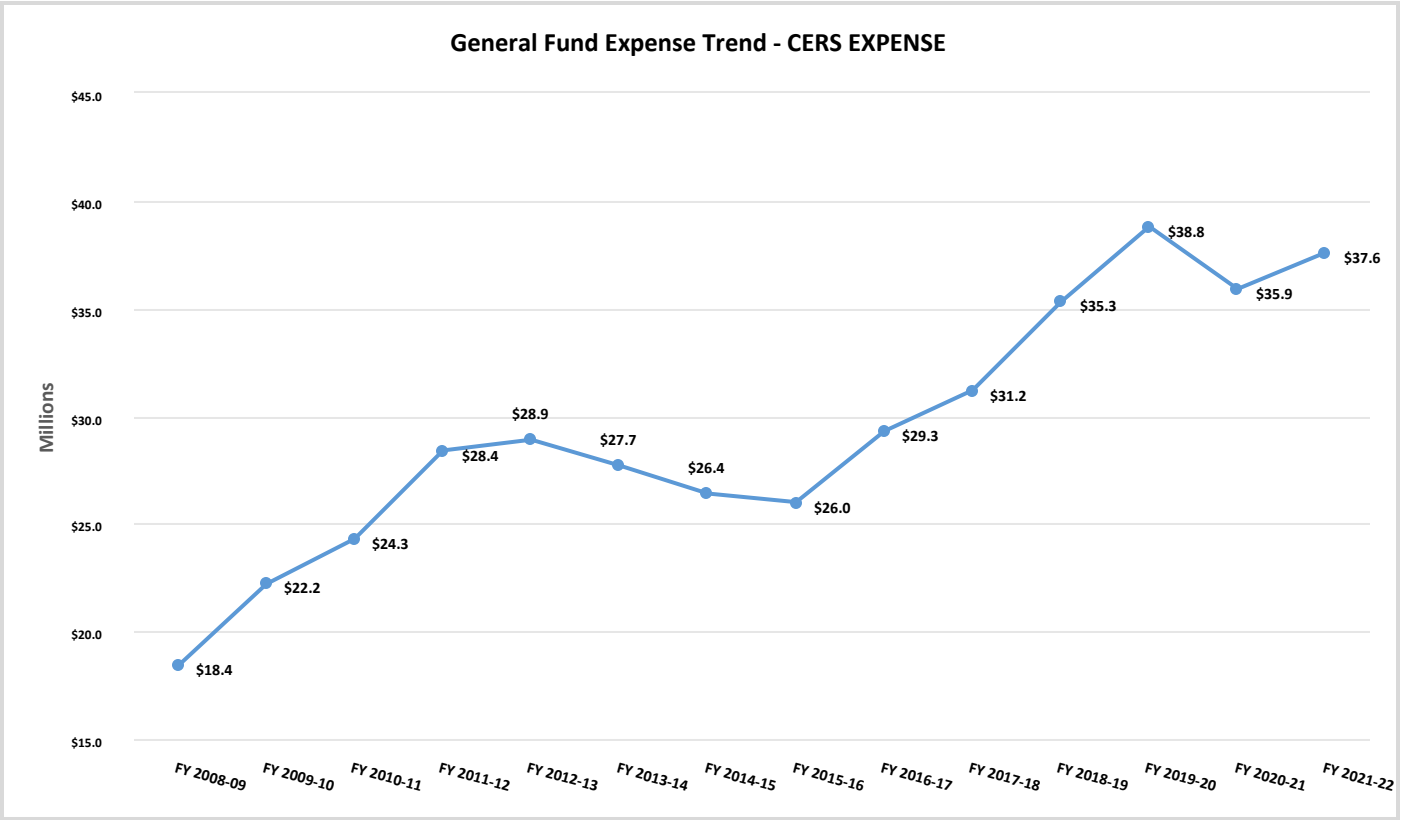
ACTUAL SALARY ANNUAL COST COMPARISON (ALL FUNDS)

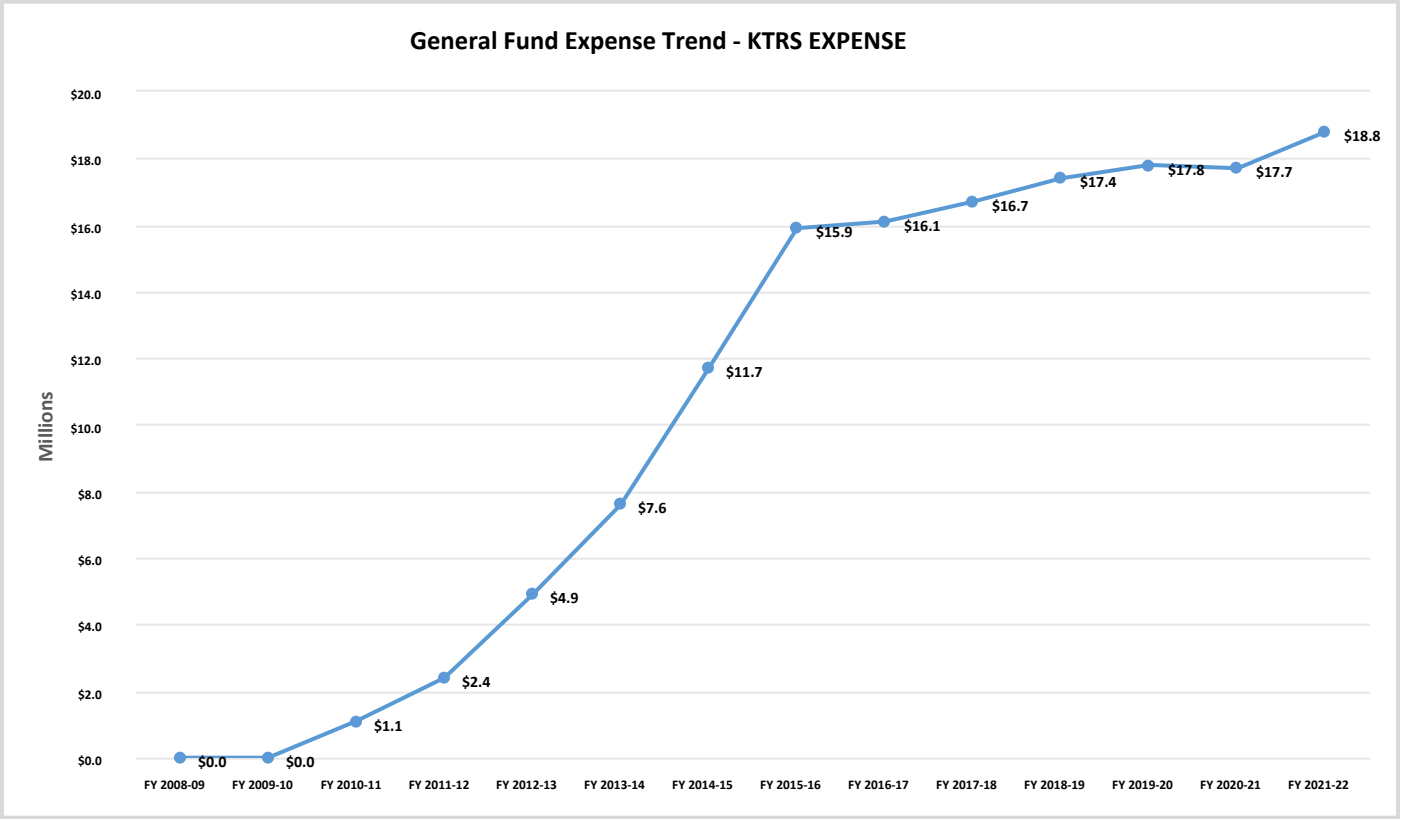
	FY2022-23 (Proj)	FY 2021-2022	FY 2020-2021	FY 2019-2020	FY 2018-2019	FY 2017-2018
Certified Salaries	593,404,006	570,580,775	562,811,129	553,473,439	548,410,136	534,815,323
Classified Salaries	247,151,455	237,645,630	234,391,899	239,193,189	235,508,432	235,742,860
Total	840,555,461	808,226,405	797,203,028	792,666,628	783,918,568	770,558,183
Incr From PY	32,329,056	11,023,377	4,536,400	8,748,060	13,360,385	25,832,268
% Incr From PY	4.00%	1.38%	0.57%	1.12%	1.73%	3.47%

SALARY INCREASE AND CPI INFLATION RATE

Fiscal Year	CPI Inflation Rate	Classified Employees	Certified Employees	Notes
2022-2023	tbd	4% + steps	4% + steps	$1000 Continuity of Services Stipend paid to all Active Full-time & Permanent Part-time Employees
2021-2022	7.2%	0% (steps only)	0% (steps only)	No COLA. Steps only. $5000 Continuity of Services Stipend paid to all Active Full-time & Permanent Part-time Employees. $200 Covid Vaccine Incentive
2020-2021	1.6%	0% (steps only)	0% (steps only)	No COLA. Steps only.
2019-2020	1.0%	.5% + steps for all except no COLA for admins grade 8+ . Classified Job Family II grade 8+ table frozen at 2017-2018 rates.	.5% + steps for all except No COLA admins grade 8+. Certified admin index table bumped down .5%. Classified admins grade 8+ held at 2017-18 rates. Index removed.	No COLA for admins grade 8+. One-time payment to school based admins only active as of 10/1/19 (.5% of current salary). Coaching schedule indexed to Job Family III/Step 0 at .1088.
2018-2019	2.1%	.5% + steps for all except no COLA for admins grade 8+ . Classified Job Family II grade 8+ table frozen at 2017-2018 rates.	.5% + steps for all except No COLA admins grade 8+. Certified admin index table bumped down .5%. Classified admins grade 8+ held at 2017-18 rates.	No COLA for admins grade 8+. One-time payment to school based admins only active as of 10/1/18 (.5% of current salary). Coaching schedule indexed to Job Family III/Step 0) at .1088.
2017-2018	2.3%	1.5% + steps	1.5% + steps	
2016-2017	1.8%	0.75% + steps	0.75% + steps	
2015-2016	0.7%	2% after 1.36% added to FY13-14 classified hourly salary tables + steps	2% after $820 added to each cell of FY13-14 teacher salary table + steps	Coaching schedule increased by 2% from 2014-2015 schedule. $820 added to teacher schedule.

Cost of Employer-Paid Retirements





New Cost - FY 2010-11
Rate increases from 2010-11 through 2015-16.

Certified and Classified Salary Comparison FY 2022-23 to FY 2021-22

	FY 2021-22 (General Fund Actual)			FY 2022-23 (General Fund Projected)			Difference FY 2021-22 to FY 2022-23
	Certified	Classified	Total	Certified	Classified	Total	
ELEMENTARY	$ 230,358,037	$ 51,792,082	$ 282,150,119	$ 236,725,084	$ 56,540,081	$ 293,265,165	**$ 11,115,046**
MIDDLE	$ 93,662,317	$ 15,066,848	$ 108,729,165	$ 106,200,668	$ 19,261,680	$ 125,462,348	**$ 16,733,183**
SECONDARY	$ 140,948,307	$ 22,974,588	$ 163,922,895	$ 152,076,144	$ 28,496,365	$ 180,572,509	**$ 16,649,614**
PRESCHOOL	$ 6,145,376	$ 5,101,155	$ 11,246,531	$ 6,591,951	$ 6,146,754	$ 12,738,705	**$ 1,492,174**
SPECIAL ED. SCHOOLS	$ 7,433,871	$ 4,734,406	$ 12,168,277	$ 8,049,400	$ 5,571,106	$ 13,620,506	**$ 1,452,229**
SPECIAL SCHOOLS	$ 34,285,284	$ 8,436,132	$ 42,721,416	$ 37,306,176	$ 10,681,761	$ 47,987,937	**$ 5,266,521**
STATE AGENCY	$ 8,083,398	$ 1,854,099	$ 9,937,497	$ 8,544,905	$ 2,059,543	$ 10,604,448	**$ 666,951**
DISTRICT-WIDE SCHOOL COSTS	$ 4,495,256	$ 9,240,000	$ 13,735,256	$ 5,981,301	$ 8,540,000	$ 14,521,301	**$ 786,045**
SUBTOTAL	$ 525,411,846	$ 119,199,310	$ 644,611,156	$ 561,475,629	$ 137,297,290	$ 698,772,919	**$ 54,161,763**
ADMINISTRATION	$ 298,148	$ 2,251,471	$ 2,549,619	$ 277,062	$ 2,483,788	$ 2,760,850	**$ 211,231**
OPERATIONS DIVISION	$ 124,348	$ 59,870,605	$ 59,994,953	$ 129,322	$ 64,614,416	$ 64,743,738	**$ 4,748,785**
ACADEMICS DIVISION	$ 17,146,611	$ 12,526,493	$ 29,673,104	$ 15,915,291	$ 14,679,383	$ 30,594,674	**$ 921,570**
ACCOUNTABILITY, RESEARCH...	$ 168,514	$ 2,415,994	$ 2,584,508	$ 194,479	$ 2,575,302	$ 2,769,781	**$ 185,273**
COMMUNICATIONS	$ 7,000	$ 2,421,135	$ 2,428,135	$ 7,000	$ 2,295,557	$ 2,302,557	**$ (125,578)**
EQUITY DIVISION	$ 1,403,064	$ 1,509,517	$ 2,912,581	$ 1,272,991	$ 1,783,901	$ 3,056,892	**$ 144,311**
FINANCE, and HUMAN RESOURCES	$ 1,079,731	$ 17,864,907	$ 18,944,638	$ 1,044,578	$ 18,938,557	$ 19,983,135	**$ 1,038,497**
DISTRICT WIDE COSTS	$ 415,024	$ 95,632	$ 510,656	$ 80,909	$ 95,632	$ 176,541	**$ (334,115)**
SUBTOTAL	$ 20,642,440	$ 98,955,754	$ 119,598,194	$ 18,921,632	$ 107,466,536	$ 126,388,168	**$ 6,789,974**
TOTAL	$ 546,054,286	$ 218,155,064	$ 764,209,350	$ 580,397,261	$ 244,763,826	$ 825,161,087	**$ 60,951,737**

General Fund Expense By Division

	2021-22 Working Budget (Aug 2021)	2021-22 Actual Expenses	2022-23 Working Budget	Less Flex Carryover	Less Textbook Carryover	Less Carry Forward	2022-23 Projected Expenses (Aug 2022)
ELEMENTARY	455,893,066	442,267,119	**481,226,711**	9,446,157	1,933,601	1,594,056	**468,252,897**
MIDDLE	178,287,631	168,759,711	**198,788,195**	1,862,206	808,080	1,159,232	**194,958,677**
SECONDARY	272,306,736	260,068,781	**293,666,563**	2,774,020	1,276,120	1,315,130	**288,301,293**
PRESCHOOL	15,576,371	14,064,212	**17,360,585**	0	0	118,554	**17,242,031**
SPECIAL ED. SCHOOLS	19,302,169	16,031,719	**20,529,795**	59,839	33,349	69,999	**20,366,608**
SPECIAL SCHOOLS	71,280,077	66,584,578	**78,407,070**	706,541	289,198	398,794	**77,012,537**
STATE AGENCY	17,024,074	14,861,312	**17,908,496**	46,178	29,400	85,696	**17,747,222**
DISTRICT WIDE SCHOOL COSTS	16,532,289	17,142,716	**62,012,630**	0	0	447,601	**61,565,029**
SUBTOTAL	1,046,202,413	999,780,148	**1,169,900,045**	14,894,941	4,369,748	5,189,062	**1,145,446,294**
ADMINISTRATION	3,564,306	3,855,807	**4,607,298**	0	0	144,523	**4,462,775**
OPERATIONS DIVISION	116,944,089	108,445,511	**141,398,840**	2,982,775	0	15,111,448	**123,304,617**
ACADEMICS DIVISION	45,830,204	35,807,510	**47,933,514**	0	0	1,300,198	**46,633,316**
ACCOUNTABILITY, RESEARCH …	3,402,776	3,160,131	**3,670,961**	0	0	43,062	**3,627,899**
COMMUNICATIONS ...	3,929,035	3,100,641	**4,006,853**	0	0	336,684	**3,670,169**
EQUITY DIVISION	5,594,572	3,880,410	**6,222,663**	0	0	109,798	**6,112,865**
FINANCE, HR and TECHNOLOGY	34,050,566	32,954,052	**70,199,647**	0	0	1,449,410	**68,750,237**
DISTRICT-WIDE COSTS	79,654,450	69,936,950	**86,471,108**	0	0	1,366,570	**85,104,538**
SUBTOTAL	292,969,998	261,141,012	**364,510,884**	2,982,775	0	19,861,693	**341,666,416**
TOTAL	1,339,172,411	1,260,921,160	**1,534,410,929**	17,877,716	4,369,748	25,050,755	**1,487,112,710**

Carryover & Carry Forward	48,024,074	na			1,064,439		**47,298,219**
Fund Transfer (object 0910)	1,910,000	4,935,151			5,732,460		**17,666,800**
Contingency Code (algebraic difference of revenue and expenses)	109,206,944	na					**199,882,470**
TOTAL	**1,498,313,429**	1,265,856,311					**1,751,960,199**
Total Per CAFR Financial Statement	na	1,265,856,311					**n/a**
Total Per MUNIS	1,498,313,429	1,265,856,311					**1,751,960,199**

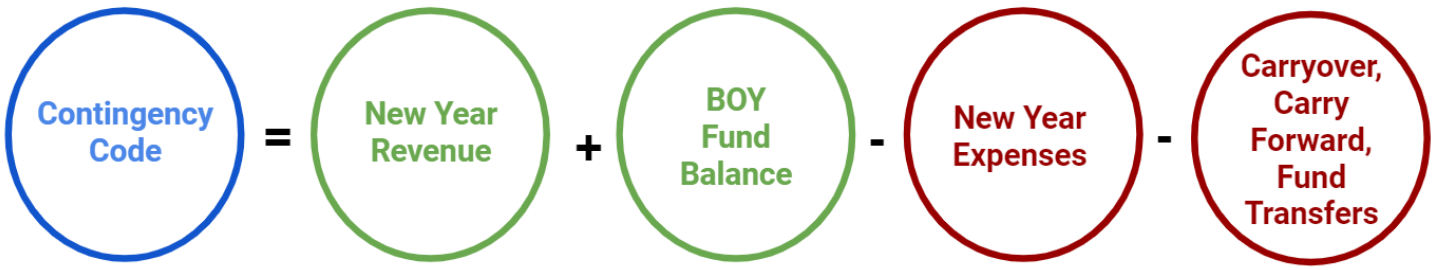
General Fund Analysis By Division FY 2022-23 to FY 2021-22

Instructional Level	Difference 2023 Budget vs. 2022 Budget	Difference Due to Staff Changes and 4% Salary Increases	Considerations for Differences In Budget
ELEMENTARY	$ 25,333,645	$ 11,115,046	4% salary increase; ESL expansion and ECE expansion
MIDDLE	$ 20,500,564	$ 16,733,183	4% salary increase; ESL expansion, ECE expansion and security; middle school teams
SECONDARY	$ 21,359,827	$ 16,649,614	4% salary increase; ESL expansion, ECE expansion and security; high school restructure
PRESCHOOL	$ 1,784,214	$ 1,492,174	4% salary increase
SPECIAL ED. SCHOOLS	$ 1,227,626	$ 1,452,229	4% salary increase; positions added
SPECIAL SCHOOLS	$ 7,126,993	$ 5,266,521	4% salary increase
STATE AGENCY	$ 884,422	$ 666,951	4% salary increase
DISTRICT WIDE SCHOOL COSTS	$ 45,480,341	$ 786,045	4% salary increase; increase transition teachers ($4 million); $39 million of Future State
ADMINISTRATION	$ 1,042,992	$ 211,231	4% salary increase;
OPERATIONS DIVISION	$ 24,454,751	$ 4,748,785	4% salary increase; increase costs of utilities; increase bus replacement ($4.2 million); student transportation vans ($1.1)
ACADEMICS DIVISION	$ 2,103,310	$ 921,570	4% salary increase
ACCOUNTABILITY, RESEARCH …	$ 268,185	$ 185,273	4% salary increase
COMMUNICATIONS	$ 77,818	$ (125,578)	difference resulting from personnel changes
EQUITY DIVISION	$ 628,091	$ 144,311	4% salary increase; additional staff; other programs
FINANCE, HR and TECHNOLOGY	$ 36,149,081	$ 1,038,497	4% salary increase; recurrent and one-time technology increases
DISTRICT-WIDE COSTS	$ 6,816,658	$ (334,115)	4% salary increase;
Contingency Code (algebraic difference of revenue and expenses)	$ 90,675,526	na	Larger than normal number of staff vacancies; extra nickel from FY 2020-21 and FY 2021-22 unspent while waiting for Ky Supreme Court decision
Fund Transfer (obj 0910)			Future State bonding for facilities($15 million); KETS ($1.8 million); Challenger ($95k); $756,800 (Iroquois CTE match)
Carryover & Carry Forward	$ (725,855)		Carryover and carry forward (approximately $48 million) exact amount varies every year.
TOTAL	$ 285,914,044	$ 60,951,737	4% salary increase; additional staff; $54 million Future State; Chromebooks, audio enhancements and other technology investments (also see Summary section)

Contingency Code

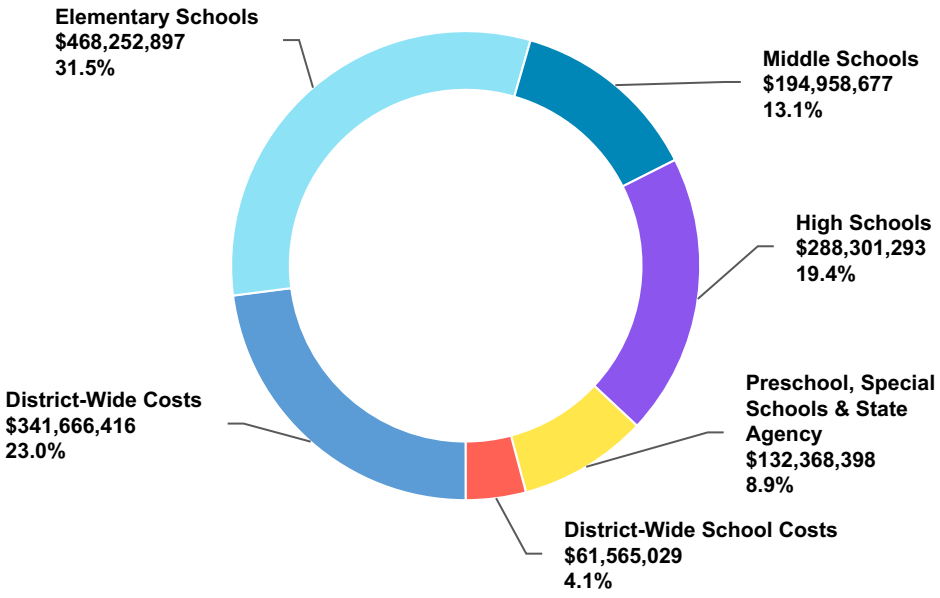
The contingency code equates to the algebraic difference between new year revenue, beginning of year fund balance, carryover, carry forward, and new year expenses. By law, we are required to maintain at least a contingency equivalent to 2% of the total budget. For JCPS, this equates to approximately $28 million. Recognizing that a typical payroll is over $46,000,000, JCPS has established a best practice of maintaining a contingency of at least $65 million.

The contingency code for the start of FY 2022-23 was **$199,882,470**.



General Fund Expenses by Category

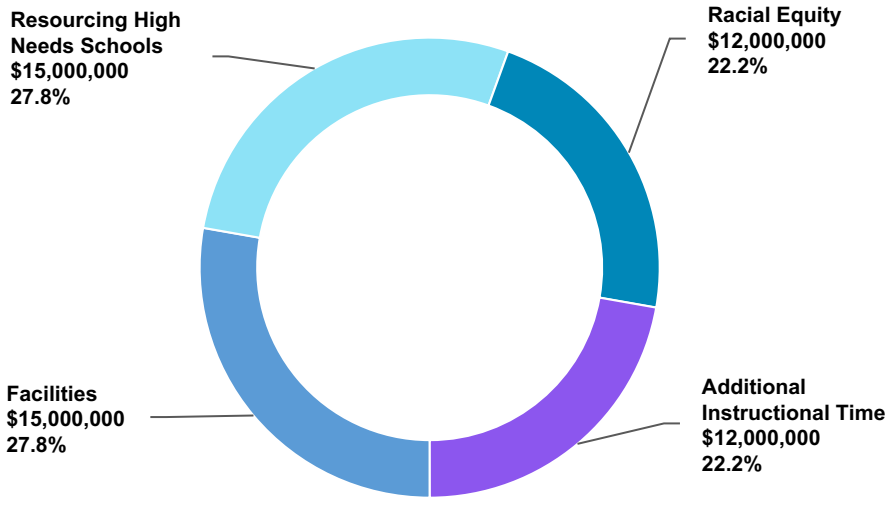
The largest portion of the JCPS budget goes to schools or direct school support.



GENERAL FUND EXPENSES BY CATEGORY
$1,487,112,710

Future State Commitments

The Jefferson County Board of Education set aside $54 million of the new year budget to support Future State commitments. These commitments have been budgeted and are currently represented under District Wide Costs and Fund Transfers.



FUTURE STATE COMMITMENTS
$54,000,000

Additional Investments for FY 2022-23

The following investments are increases from FY 2021-22 and are currently reflected in the Working Budget.

	RECURRENT	ONE-TIME INVESTMENTS
4% salary increase from FY 2021-22.	$ 32,329,056	
School Safety. 67 new school-based School Safety Administrators and 30 district Safety Officers including operational equipment and $763,000 one-time startup costs.	$ 6,337,000	$ 763,000
Transportation. The school bus replacement budget was increased from $1 million to $5 million.	$ 4,000,000	
ESL expansion. Additional 53 positions (42 teachers and 11 bilingual associate instructors).	$ 3,100,000	
High Schools. Under the JCBE-approved staffing allocation standards, $3.1 million in additional staffing support was added for high schools including teachers, counselors, and classified staff.	$ 3,100,000	
Middle School Teams. Additional classroom teachers for middle schools that elect to develop a master schedule of four-person teacher teams.	$ 2,700,000	
Hold Harmless. Middle and high schools were held harmless for one year from loss of instructional staff if resulting from the newly-approved JCPS Staff Allocation Standards.		$ 1,000,000
ECE School Supports. $40,000 in flexible allocations to 17 schools with significant ECE needs.	$ 680,000	
New Org chart positions: Student trauma and violence prevention positions ($314,532), middle school explore executive administrator ($153,751), ECE administration ($613,189), Human Resources ($512,994), School Choice ($240,418), six BCBAs for School Culture and Climate ($559,120).	$ 2,394,004	
Increased recurrent school investments for: Additional school-based ECE positions ($1,185,343), various positions for high school expansion of Waller Williams ($558,900), W.E.B Dubois Academy increased number of administrators ($416,800) and clerks ($60,300).	$ 2,221,343	
Additional one-time school investments including: Wheatley hold harmless positions from merger ($798,600), Farnsley renovation project ($287,500), Churchill Park restroom renovation ($800,000), Iroquois CTE renovation ($756,800), playgrounds for Wilkerson and Indian Trail ($200,000), implicit bias training modules ($396,000), meals for Pathfinder students ($50,060), Magnet Schools of America ($51,795), five additional days for school safety administrator training (127,182).		$ 3,467,937
Technology Improvements. The following recurrent General Fund investments for technology are included in this working budget: Ring Central ($1.4 million), wireless failover solution ($300,000), data loss prevention software ($266,000), Google Suite ($411,250), Backpack Suite ($100,000), Microsoft A5 license ($1,930,770).	$ 4,408,020	
Technology Improvements. The following one-time General Fund investments for technology are included in this working budget: Digital instructional tools [Peardeck, Nearpod, Screencastify] ($710,290), device repair ($275,000), 25,000 chromebooks ($3,760,046) and server storage space for security cameras ($740,590).		$ 5,485,926
School and classroom technologies. Education paging and intercom communications system, EPIC, ($5,974,697) features flexibility in bell scheduling, zone creation and two-way intercom with every classroom. Signal alert for education system, SAFE, ($23,404,497) is an alert and notification solution that connects teachers and classrooms to first responders for quick response and communication. Server storage and data drops ($1,442,980) will support the implementation of EPIC and SAFE with the assistance from a technology enterprise contractor ($250,000).		$ 31,072,174
$250 Amazon teacher credit provides teachers greater flexibility for ordering needed instructional supplies.	$ 1,875,000	
	$ 63,144,423	$ 41,789,037
TOTAL NEW INVESTMENTS FOR FY 2022-23		$ 104,933,460
Future State Commitments. This Working Budget includes financial planning for facilities improvements ($15 million), resourcing high-need schools ($15 million), racial equity ($12 million) and additional instructional time ($12 million) totaling $54 million in future investments.	$ 54,000,000	

General Fund Projected End of Year Status

FY 2022-23 WORKING BUDGET

Revenue		
New year revenue (page 42)	$	1,083,422,566
ESSER indirect costs (projected for FY 2022-23)	$	15,000,000
FY 2022-23 New Year Revenue	**$**	**1,098,422,566**
Expenses		
FY23 expenses (page 58)	$	1,487,112,710
Less one-time expenses* (page 59)	$	(41,789,037)
Savings		
state-paid benefits	$	(322,837,633)
vacancy credit (projected)	$	(30,000,000)
technology infrastructure (reimbursement)	$	(4,425,000)
e-rate (reimbursement)	$	(752,000)
online network (reimbursement)	$	(688,000)
ECE transportation (reimbursement)	$	(400,000)
FY 2022-23 Expenses	**$**	**1,086,221,040**
Working Budget Before One-Time Investments	**$**	**12,201,526**
*FY2022-23 One-Time Investments	$	(41,789,037)