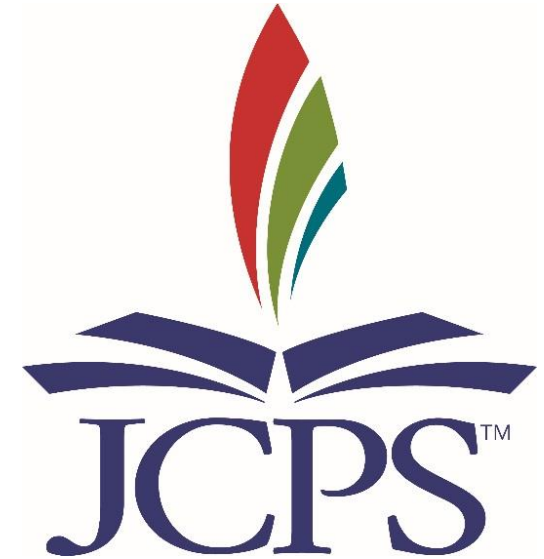


# FY 2018-19 TENTATIVE BUDGET Work Session



*Jefferson County Public Schools*  
*May 8, 2018*

# 2018-19 Budget Development

- AUGUST 8, 2017 – Board and Superintendent met to determine new-year funding priorities
- NOVEMBER 7, 2017 – Board and Superintendent met for additional review of funding priorities
- DECEMBER 12, 2017 – Board was provided General Fund revenue trends, school allocation and staffing proposal including art and music initiative, restoration of 2017-18 reductions, and other school support changes
- JANUARY 9, 2018 – Board received enrollment projections, school allocation standards, and Draft Budget information including:
  - CERS increased Cost – included estimated \$17 million (with legislative cap of 12% rate change estimated now to be \$3.8 million)
  - Restoration of school reductions - \$4.32 million
  - Art and Music at elementary level embedded in special area teacher increase - \$3.52 million
  - DuBois Academy - \$1.59 million
  - 20 new ECE Teachers - \$1.33 million
- JANUARY 23, 2018 –
  - Board approved school allocation standards and Draft Budget
- MARCH 13, 2018 - presentation of additional budget changes including reference to existing strategies, needs assessment, and focus areas as follows:
  - Student Learning: Learning, growth and development - Backpack of Skills
  - Culture and climate: Increasing capacity and improving culture
  - Organizational coherence: Improving infrastructure and integrating systems
- MARCH 27, 2018 – Board approved:
  - List of items to be included in Tentative Budget - \$12.75 million
  - Continued support of existing programs - \$27.38 million

# General Fund Status – FY 2018-19 Tentative Budget

## Revenue



Total	1,257,178,097
Less state-paid benefits (on behalf)	-191,618,724
Less state revenue for on-line network	-550,000
Less fund balance	<u>-148,100,000</u>
Net receipts in MUNIS	916,909,373
Projected increase in Indirect Cost	600,000
Net projected receipts (and transfers)	<u>917,509,373</u>

## Expenses

Total	1,257,178,097
Less contingency code	-120,869,593
Less state-paid benefits (on behalf)	-191,618,724
Less expense item for on-line network	<u>-550,000</u>
Net expenses	944,139,780

## Expected savings

Additional savings in CERS	-10,916,679	(due to restricted 12% increase in CERS rate)
Vacancy credit	-12,000,000	(previously applied \$10 million)
Pre-K transportation reimbursement	-585,000	(from Headstart)
ECE transportation reimbursement	-400,000	
e-Rate	-743,000	
Projected expenses	<u>919,495,101</u>	
Expenses <u>over</u> receipts	1,985,728	

Estimated Impact of Legislative Actions to JCPS	16 RS HB 303		18 RS HB 200 / VO and as amended by HB 265		FY 18 compared to FY 19			VETO Override & HB265 Difference
	2016-2017	2017-2018	2018-2019	2019-2020		Impact to JCPS	Impact to JCPS was	
SFCC Total GF	\$ 121,991,300	\$ 134,918,000	\$ 129,898,300	\$ 129,071,300	(\$5,019,700)			
SFCC Add'l offers over biennium	\$ 91,000,000		\$ 58,000,000			(1,000,000)	(1,000,000)	0
TRS Total GF	\$ 779,248,000	\$ 744,837,200	\$ 828,160,500	\$ 719,474,400	\$83,323,300			
TRS state \$ for retiree medical under 65 ret. since July 1, 2010 (included in above TRS total GF )	\$ 46,545,800	\$ 53,948,400	\$ 59,500,000	-	\$5,551,600			
KDE Health Ins	\$ 694,800,000	\$ 696,247,500	\$ 710,172,500	\$ 724,376,000	\$13,925,000			
LARS:								
Community Education	\$ 1,936,400	\$ 1,936,400	\$ 1,850,000	\$ 1,850,000	(\$86,400)	(20,000)	(20,000)	0
Every1 Reads	VETOED	VETOED						
ESS	\$ 25,510,700	\$ 25,510,700	\$ 23,916,300	\$ 23,916,300	(\$1,594,400)	(225,175)		(225,175)
FRYSC	\$ 53,550,600	\$ 57,660,900	\$ 60,207,100	\$ 60,225,400	\$2,546,200	304,053		304,053
Georgia Chaffee Teenage Parent	\$ 227,900	\$ 227,900			(\$227,900)	(227,900)	(227,900)	0
Gifted and Talented	\$ 6,622,300	\$ 6,622,300	\$ 6,208,400	\$ 6,208,400	(\$413,900)	(94,811)		(94,811)
Preschool	\$ 90,113,200	\$ 90,113,200	\$ 84,481,100	\$ 84,481,100	(\$5,632,100)	(584,999)	0	(584,999)
PD	\$ 11,927,700	\$ 11,927,700	-	-	(\$11,927,700)	(1,295,000)	(1,295,000)	0
Read to Achieve	\$ 16,999,000	\$ 16,999,000	\$ 15,936,600	\$ 15,936,600	(\$1,062,400)	(56,250)	0	0
Safe Schools	\$ 10,378,300	\$ 10,378,300	\$ 13,000,000	\$ 13,000,000	\$2,621,700	217,629		217,629
State Agency Children	\$ 10,096,500	\$ 10,096,500	\$ 9,465,500	\$ 9,465,500	(\$631,000)	(164,577)		(164,577)
Textbooks/Inst. Resources	\$ 16,700,000	\$ 16,700,000	-	-	(\$16,700,000)	(3,494,363)	(3,494,363)	0
KDE SEEK Total GF	\$ 3,035,747,400	\$ 3,024,776,100	\$ 3,056,500,800	\$ 3,047,480,900	\$31,724,700			
KDE Base SEEK GF	\$2,101,558,200	\$2,089,985,500	\$ 2,079,778,600	\$ 2,068,339,200	(\$10,206,900)			
SEEK BASE GUARANTEE PER PUPIL	\$3,981	\$3,981	\$ 4,000	\$ 4,000	\$19			
KDE Transportation	\$ 214,752,800	\$ 214,752,800	\$ 214,752,800	\$ 214,752,800		0	(19,838,919)	19,838,919
						(6,641,393)	(25,876,182)	19,291,039
CERS 12% rate increase vs 46.25%						(3,825,259)	(14,741,938)	10,916,679
Net Impact to JCPS of Legislative Changes						(10,466,652)	(40,618,120)	30,207,718

