



**KDE 2020-2022
Defined Calculations
and Additional Budget Requests
June 5, 2019**

Kentucky Department of Education

Defined Calculations

- ▶ Defined Calculations are costs that are not controlled by the Kentucky Department of Education.
- ▶ These costs are decided by the agency that administers the services.



Rules governing Defined Calculations

- ▶ Defined Calculation assumptions approved by Office of the State Budget Director and Legislative Research Commission
- ▶ Included in the Budget Instructions
- ▶ Series of Forms in KBUD



Defined Calculations Categories

- ▶ Salary Increments
- ▶ Retirement Contributions
- ▶ Health Insurance
- ▶ Workers Compensation
- ▶ Personnel Board Assessments
- ▶ Rent/Utilities/Insurance
- ▶ Technology Allocations from COT
- ▶ Motor Pool
- ▶ Facility Security
- ▶ Governmental Service Center



FY19 Examples from KDE

- ▶ Salary and Fringe \$4,561,800
- ▶ Rent/Utilities/Security/Insurance \$2,369,600
- ▶ KHRIS and eMars \$300,500
- ▶ Workers Comp \$241,500



Additional Budget Requests (ABR's)

- ▶ Growth requests – support of current scope beyond baseline and defined calculations
- ▶ New or expanded requests – for activities, programs, or levels of services
- ▶ Fund source replacement requests – replace or sustain existing levels of services or operations due to a loss or reduction of federal or restricted funds



Key Dates

- ▶ August KBE meeting, review budget and discuss priorities
- ▶ October KBE meeting final approval
- ▶ November 1, 2019 Biennial Budget submission

