

# JCPS Draft Budget

Fiscal Year 2021-22

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Presented January 19, 2021



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# What is a draft budget?

# Draft Budget:

Foundation for the next two budgets to be presented for 2021-22, the Tentative Budget and the Working Budget

Total Revenue reflects General Fund and other funds, however state law does not require inclusion of grants or construction funds in the Draft Budget

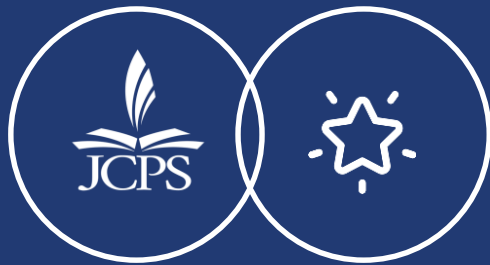
Contains projected General Fund revenue and expenses for the coming fiscal year 2021-22

General Fund expenses include budgeted expenses from the current fiscal year minus any one-time allocations, plus any known new costs

State law requires the local board to review the Draft Budget by January 31<sup>st</sup> of each year

FY 2021-22

# Draft Budget Highlights

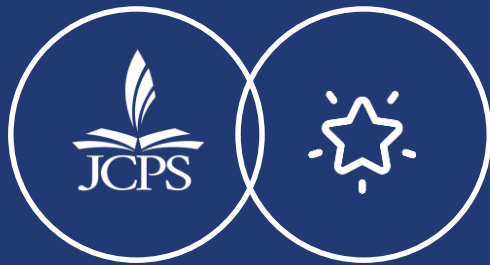


## Assumed:

- Base SEEK remains **\$4,000** per pupil
- Current central office organizational chart staffing
- Current staffing levels at schools
- Construction bond funding **\$40 Million**

FY 2021-22

# Draft Budget Highlights



## Additions:

- 4% increase in property tax revenue
- 3% increase in occupational tax revenue
- Salary adjustments for steps - **\$12.2 Million**
- W.E.B. DuBois Academy – addition of 9<sup>th</sup> grade
- Grace James Academy – addition of 7<sup>th</sup> grade
- English Second Language – addition of 12 teachers
- Implicit Bias Training
- Black Experience Design Framework
- OVEC membership

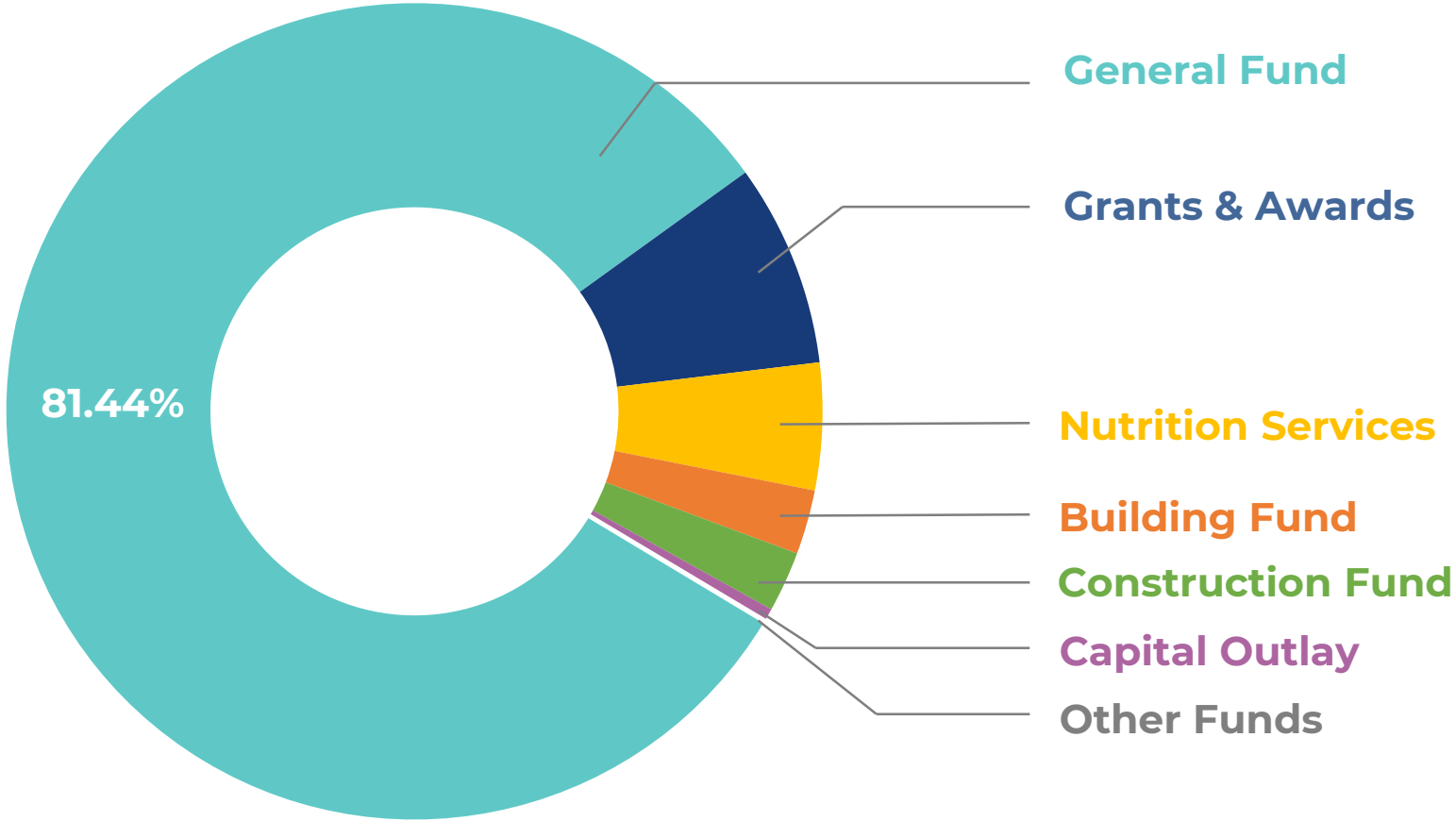
Total Revenue for the FY 2021-22 **Draft Budget**  
includes the following funds:

**\$1,668,221,021**

FY 2021-22

# Draft Budget Overview – All Funds

Here's what makes up the **\$1,668,221,021** budget:



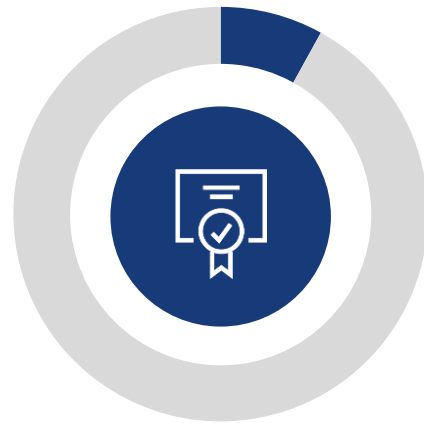
# FY 2021-22 Draft Budget Breakdown



**General Fund**

**81.44%**

\$1,358,541,121



**Grants & Awards**

**8.03%**

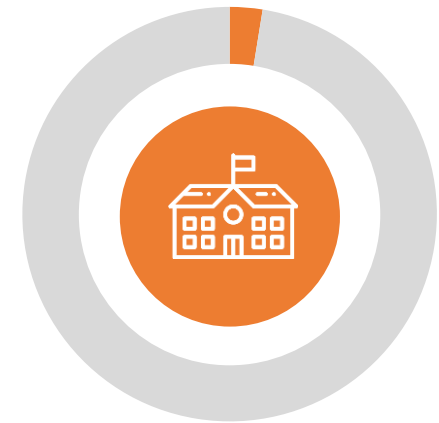
\$134,000,000



**Nutrition Services**

**5.03%**

\$83,922,000



**Building Fund**

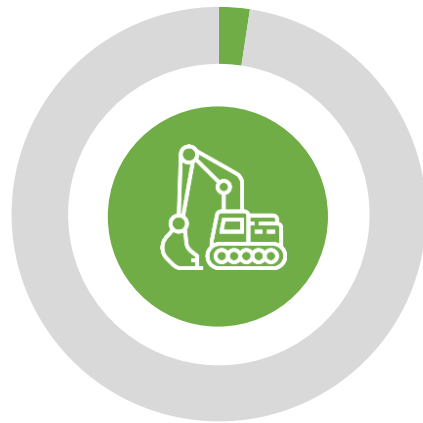
**2.55%**

\$42,500,000



FY 2021-22

# Total Draft Budget Breakdown



**Construction Fund**

**2.40%**

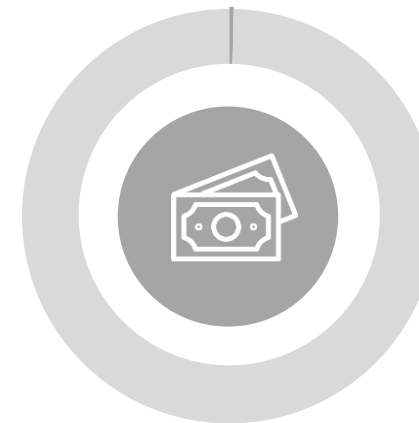
\$40,000,000



**Capital Outlay**

**.50%**

\$8,385,900

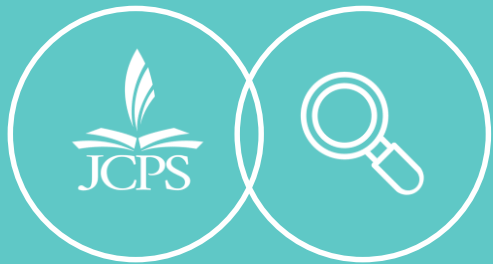


**Other Funds**

**.05%**

\$872,000

Now, let's  
dive deeper  
into the  
general fund.

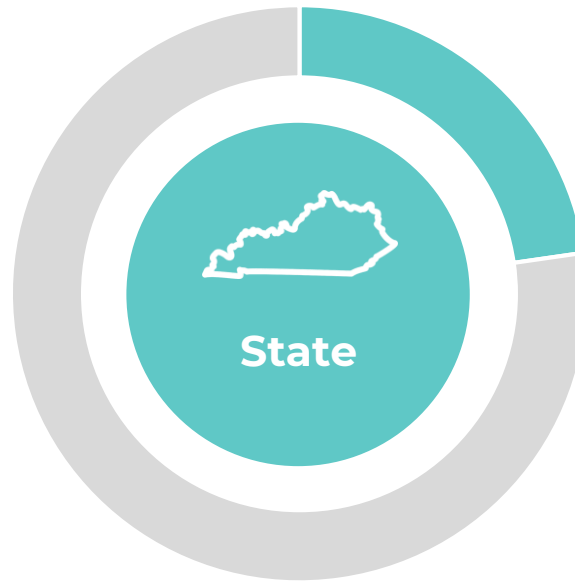


# FY 2021-22 General Fund Receipts

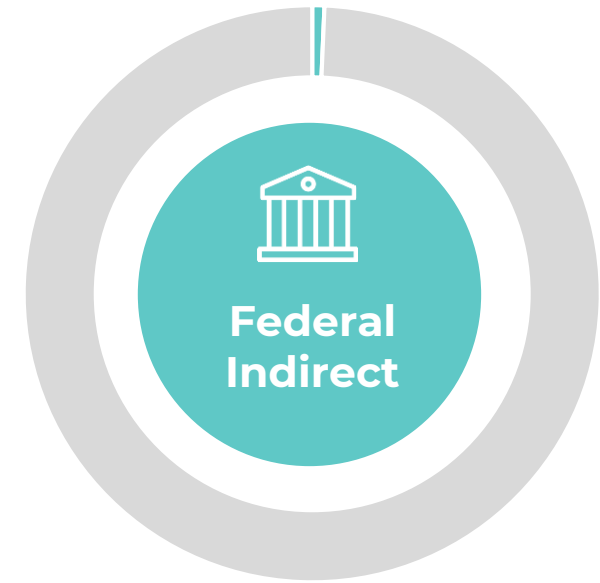
Total Receipts = \$996,009,000



**76.60%**  
\$739,927,000



**22.72%**  
\$219,475,000



**0.68%**  
\$6,607,000

# So what does it come down to?

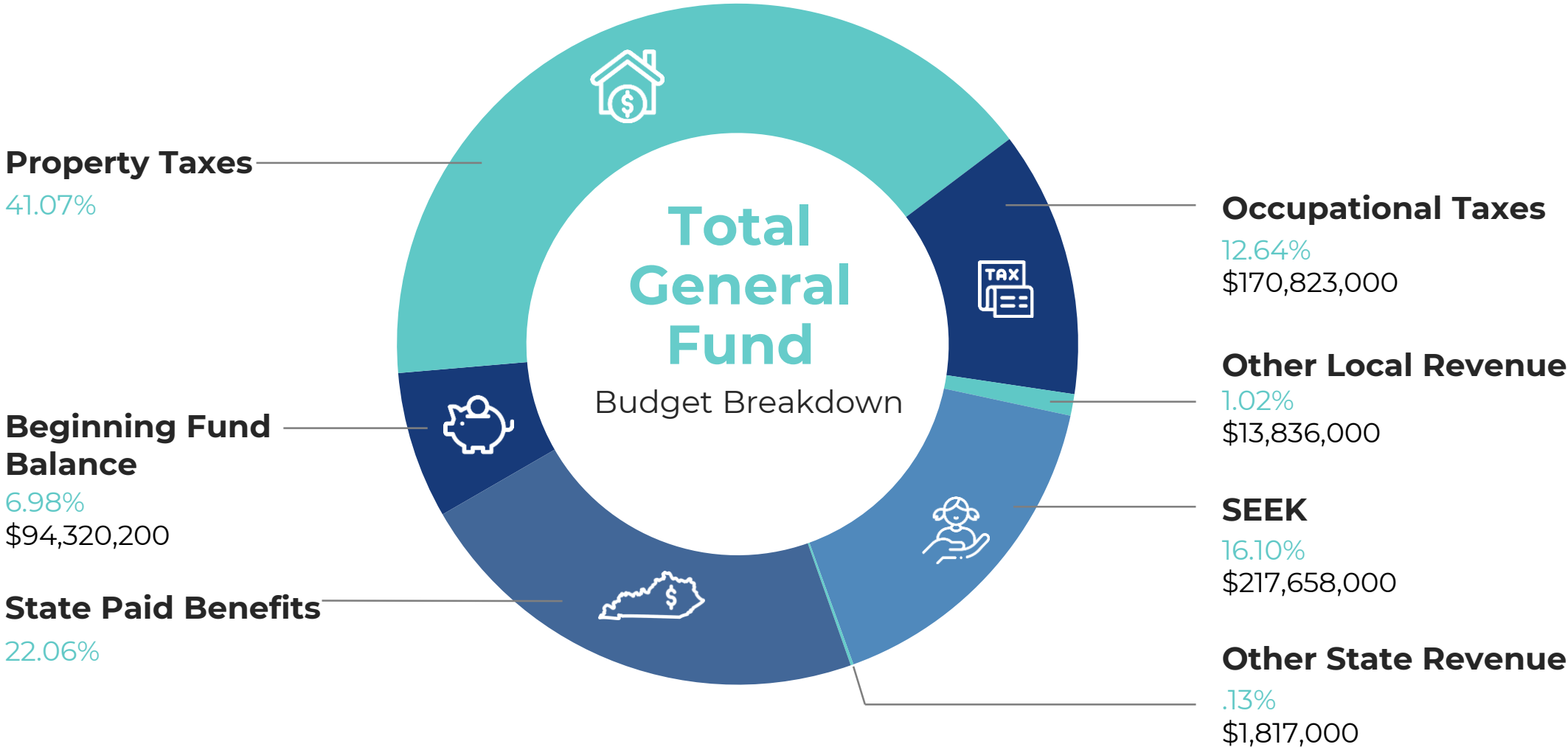
Educating 95,000 public school students in JCPS is largely the responsibility of our local community.

**We need you!**



# FY 2021-22 Draft Budget

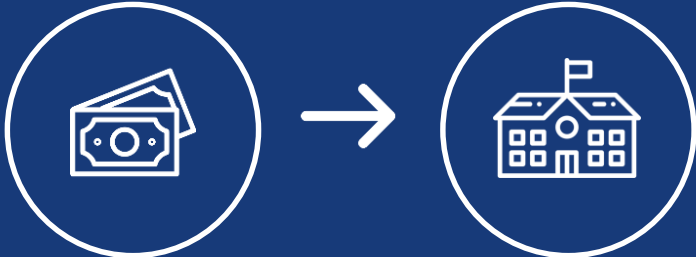
## General Fund Revenue Sources





# So how much of this budget goes directly to the schools?

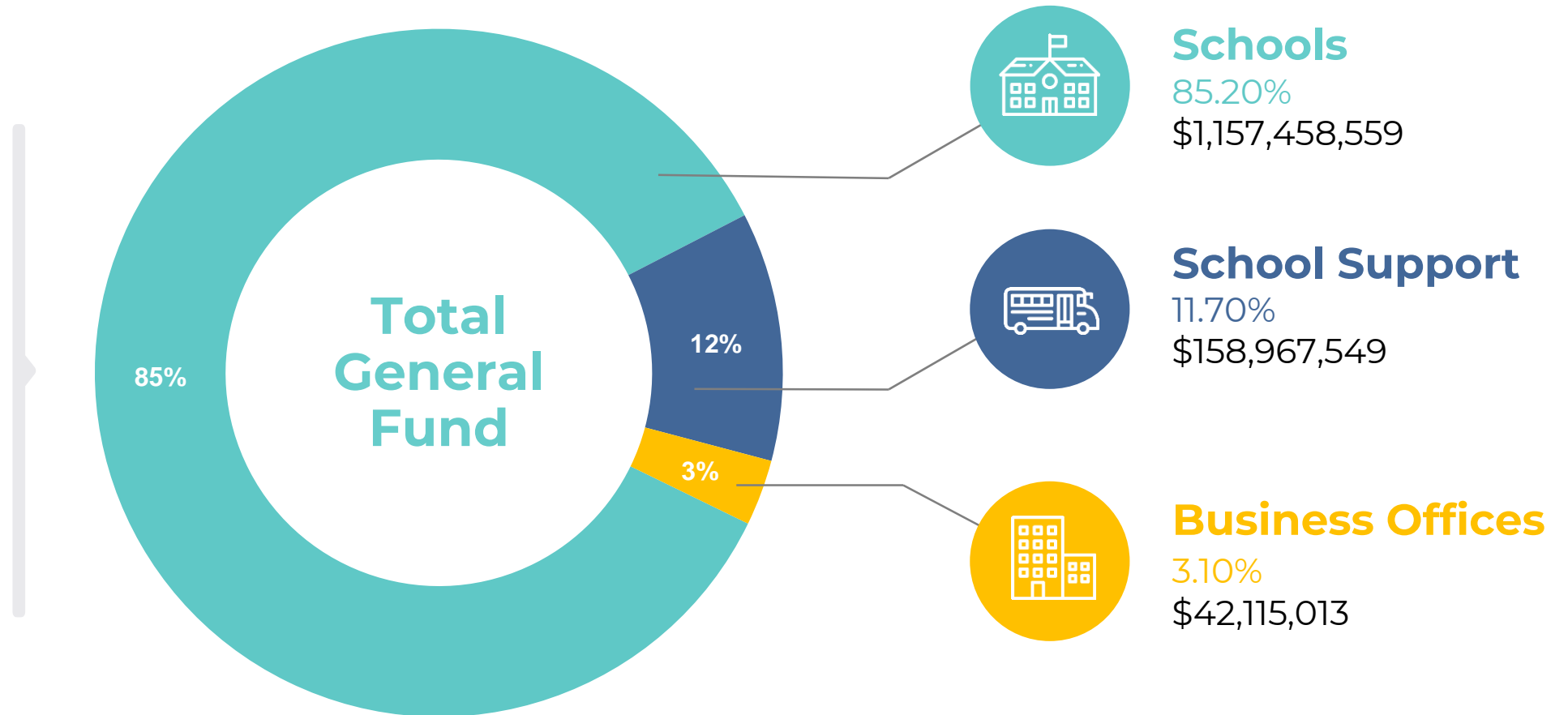
Let's take a look.



# FY 2021-22 General Fund Draft Budget

Percentage of Budget Direct to Schools

Total General  
Fund Budget:  
**\$1,358,541,121**



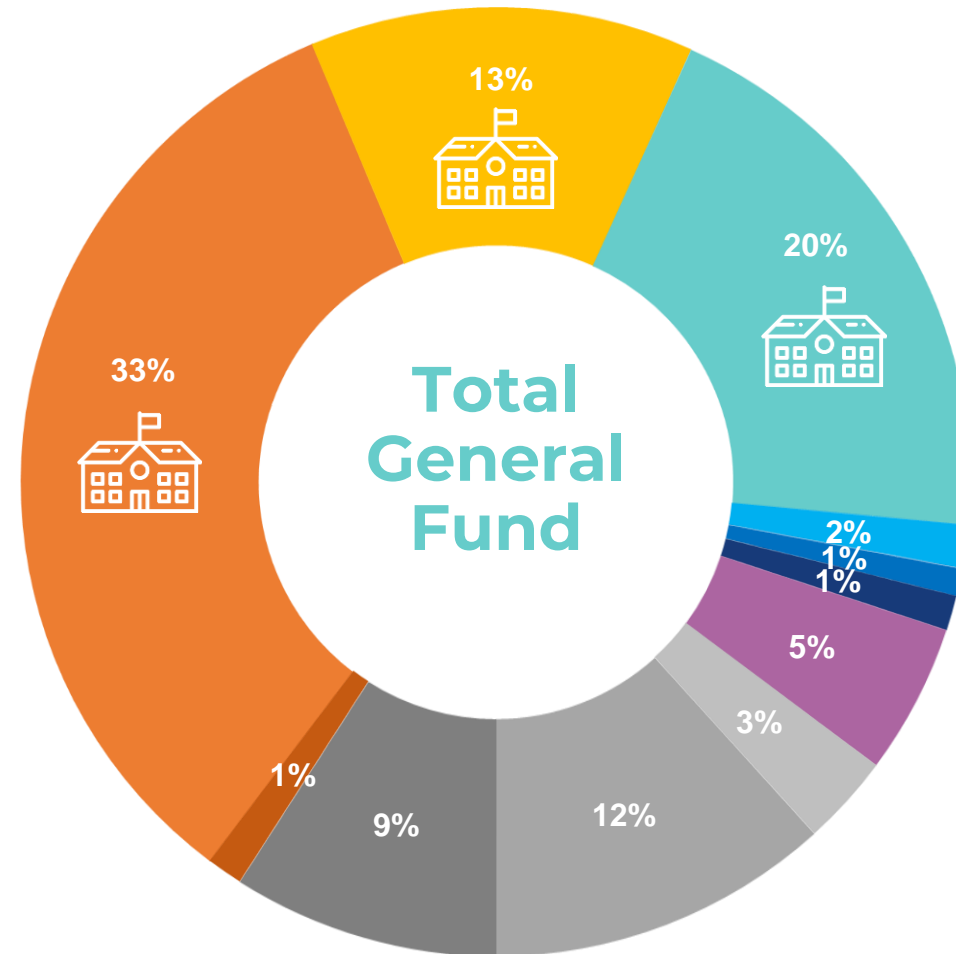
FY 2021-22

# General Fund Draft Budget

By State Account Code Structure / Instructional Level

**\$1,358,541,121**

- Elementary Schools
- Middle Schools
- High Schools
- ECE Schools
- Systemwide School Costs
- State Agency Schools
- Special Schools
- Administration/Business Offices
- Administration/Instructional Support
- Other Systemwide Costs
- Preschool





**What are the next steps?**

# Next Steps

- **February 2, 2021** – Budget allocations to schools and central office
- **March 15, 2021** – Staffing changes received from schools & departments
- **May 4, 2021** – Tentative Budget presentation
- **May 25, 2021** – Tentative Budget submitted (due May 30, 2021 to KDE)
- **August 17, 2021** – New-year tax rate approved
- **August 31, 2021** – Working Budget work session
- **September 14, 2021** – Working Budget submitted (due September 30<sup>th</sup> to KDE)

# Coronavirus Response and Relief Supplemental Appropriations Act

(national information)  
(signed December 2020)



## Summary of the Education Provisions of the Coronavirus Response and Relief Supplemental Appropriations Act

- **\$22.7 billion Higher Education Emergency Relief (HEER)**
- **\$54.3 billion Elementary & Secondary Emergency Education Support Fund (ESSER)**
- **\$4.1 billion Governor's Emergency Education Relief Fund (\$2.75 billion included for non-public schools)**
- **\$1 billion Nutrition Services - 55% coverage lost revenue**
- **\$10 billion - Childcare; \$250 million - Head Start**
- **\$3.2 billion - Internet Service providers receive FCC funding to reimburse them for home internet discounts given to low-income households**
- **Unemployment Benefits extended for 11 weeks**

# Elementary & Secondary School Emergency Relief

## ESSER I Fund (CARES Act)

Coronavirus Aid, Relief, and Economic Security Act  
March 2020

- Applicable to costs dating back to March 13, 2020
- Available through September 30, 2022
- State must award to districts by June 2021 (awarded May 2020)
- 90% of funds to be awarded to districts (LEA)
- Allowable uses related to preventing, preparing for, and responding to COVID-19, maintain staffing
- LEA must provide portion of funding to non-public schools (equitable services)
- Maintenance of Effort - State must maintain support for education in FY2020 and FY2021 at least at average support provided in FY2017, 2018, & 2019
- Funds must be tracked separate from ESSER II funds

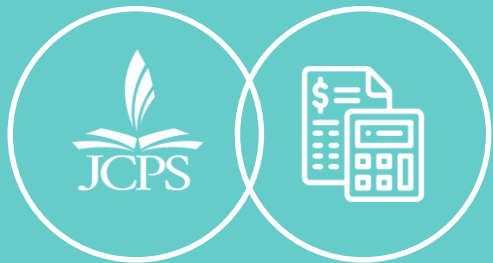
## ESSER II Fund (CRRSA Act)

Coronavirus Response & Relief Supplemental Appropriations Act  
December 2020

- Applicable to costs dating back to March 13, 2020
- Available through September 30, 2023
- State must award to districts by January 2022 (not yet awarded to districts)
- 90% of funds to be awarded to districts (LEA)
- Allowable uses related to preventing, preparing for, and responding to COVID-19, maintain staffing, addressing learning loss, preparation for reopening schools, and upgrading projects to improve air quality in school buildings
- Equitable services for non-public schools included in a separate fund to the State
- Maintenance of Effort - State must maintain support for education in FY2022 based on average support provided in FY2017, 2018, & 2019
- Funds must be tracked separate from ESSER I funds



# CARES Funding (ESSER I) Expenditure Update



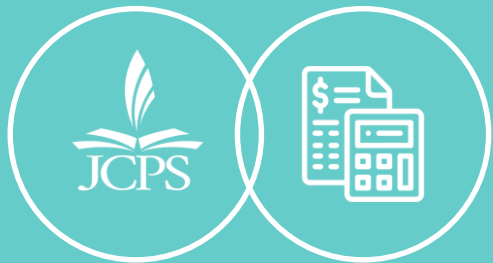
## Non-Public Schools allocation **\$1.3 million:**

Books/Study Guides	\$ 197,390
Technology Hardware	356,802
General Supplies	50,176
Technology Software	14,090
Furniture	17,254
Communication Costs	3,375
Educational Consultant	500

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**Total expenditures to date: **\$639,587****

# CARES Funding (ESSER I) Expenditure Update



## JCPS allocation **\$34.3 million:**

Professional Services	\$ 5,244,855
Technology Hardware	4,855,854
PPE / Sanitization	3,770,233
Nutrition Service FY20 deficit*	5,691,968
Technology Software	2,691,798
Technology Supplies	451,843
Communication / Printing	173,678
Salaries / Fringes	81,347
Indirect Costs	293,774

**Total expenditures to date: **\$23,255,350****

\*NS deficit under review

# Thank You

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