



JCPS TENTATIVE BUDGET

Fiscal Year 2021-22

Jefferson County Board of Education
May 4, 2021



JCPS Tentative Budget Assumptions

- Property Tax 4% revenue increase
- Salary Adjustment for Steps - \$12.2 million
- Occupational Taxes 4.7% growth over FY20
- Interest Revenue decrease from current year
- Base SEEK remains \$4,000 per pupil
- SEEK includes full day kindergarten ADA
- School Staffing levels based on Board approved allocation formula
- Current central office staffing including any board approved changes effective July 2021
- Construction Bond funding \$40 million



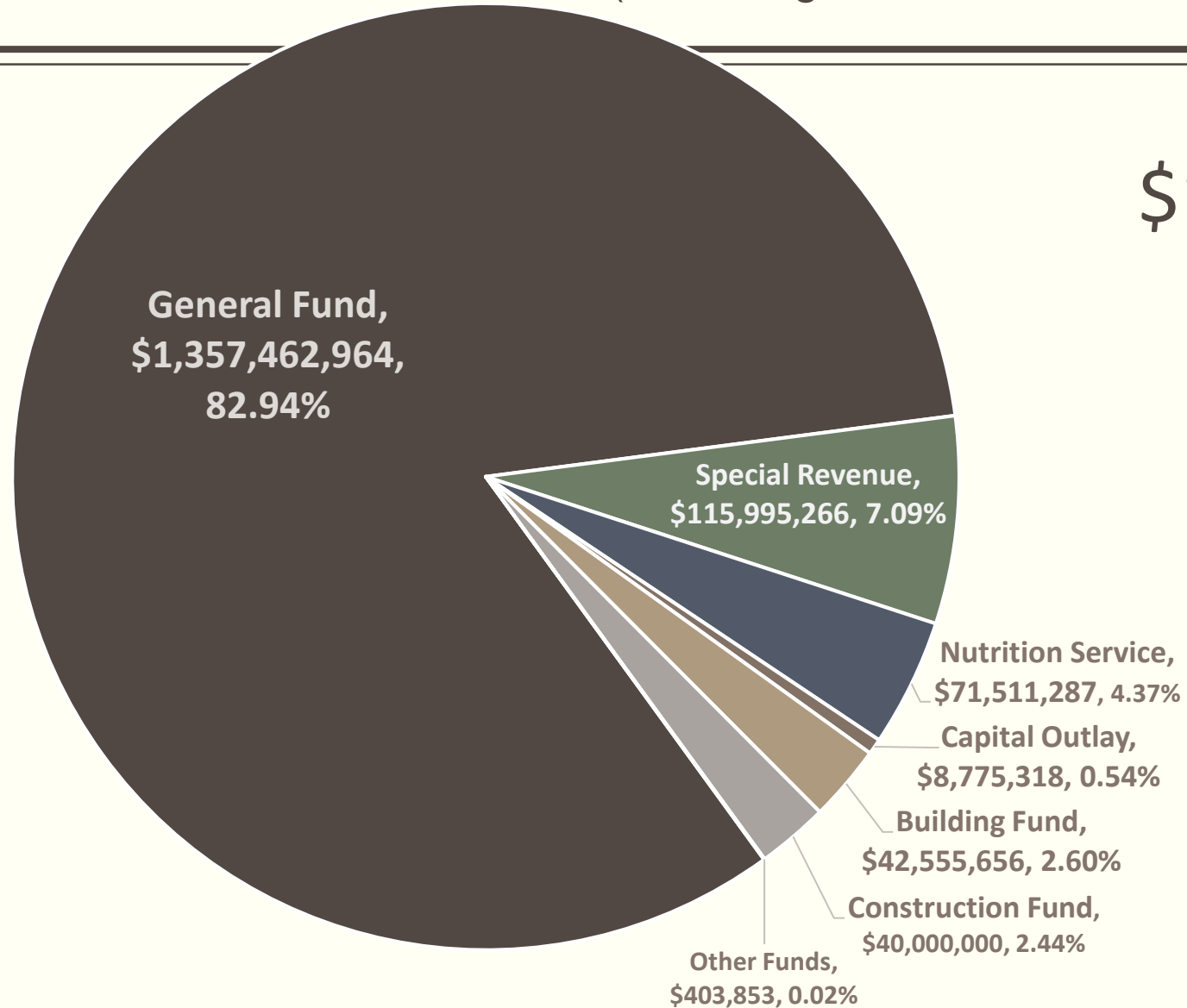


Total Revenue for the FY2021-22 Tentative Budget
excluding one-time federal stimulus funds

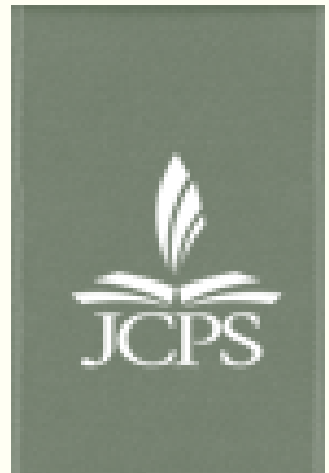
\$1,636,704,344

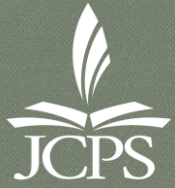
FY 22 Total Tentative Budget

(excluding Federal Stimulus Funds)



\$1,636,704,344
(All Funds)





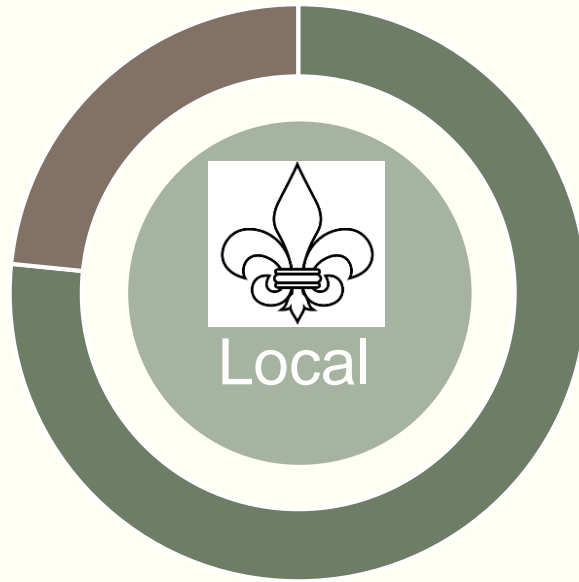
WHAT MAKES UP THE GENERAL FUND?



FY 2021-22

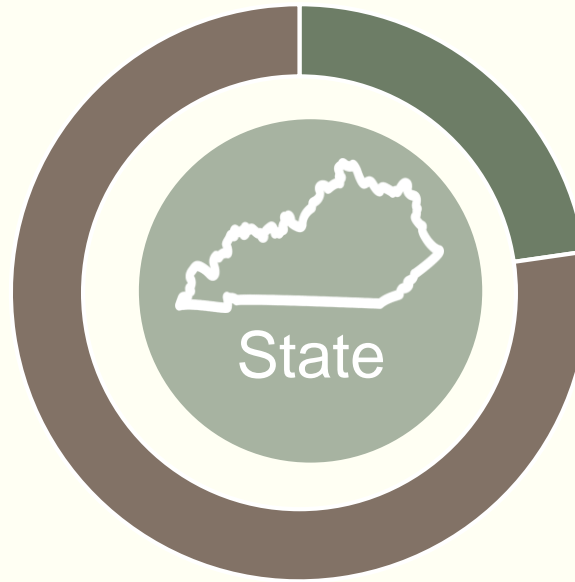
General Fund Receipts

Total Receipts = \$964,930,000



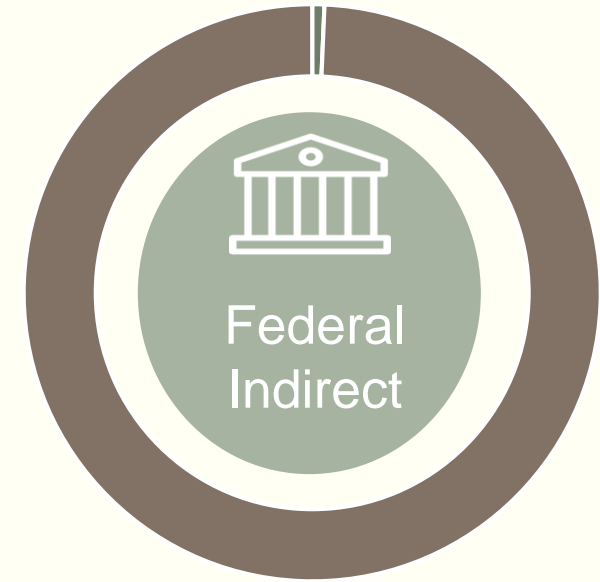
75.9%

\$732,407,000



23.4%

\$226,172,000

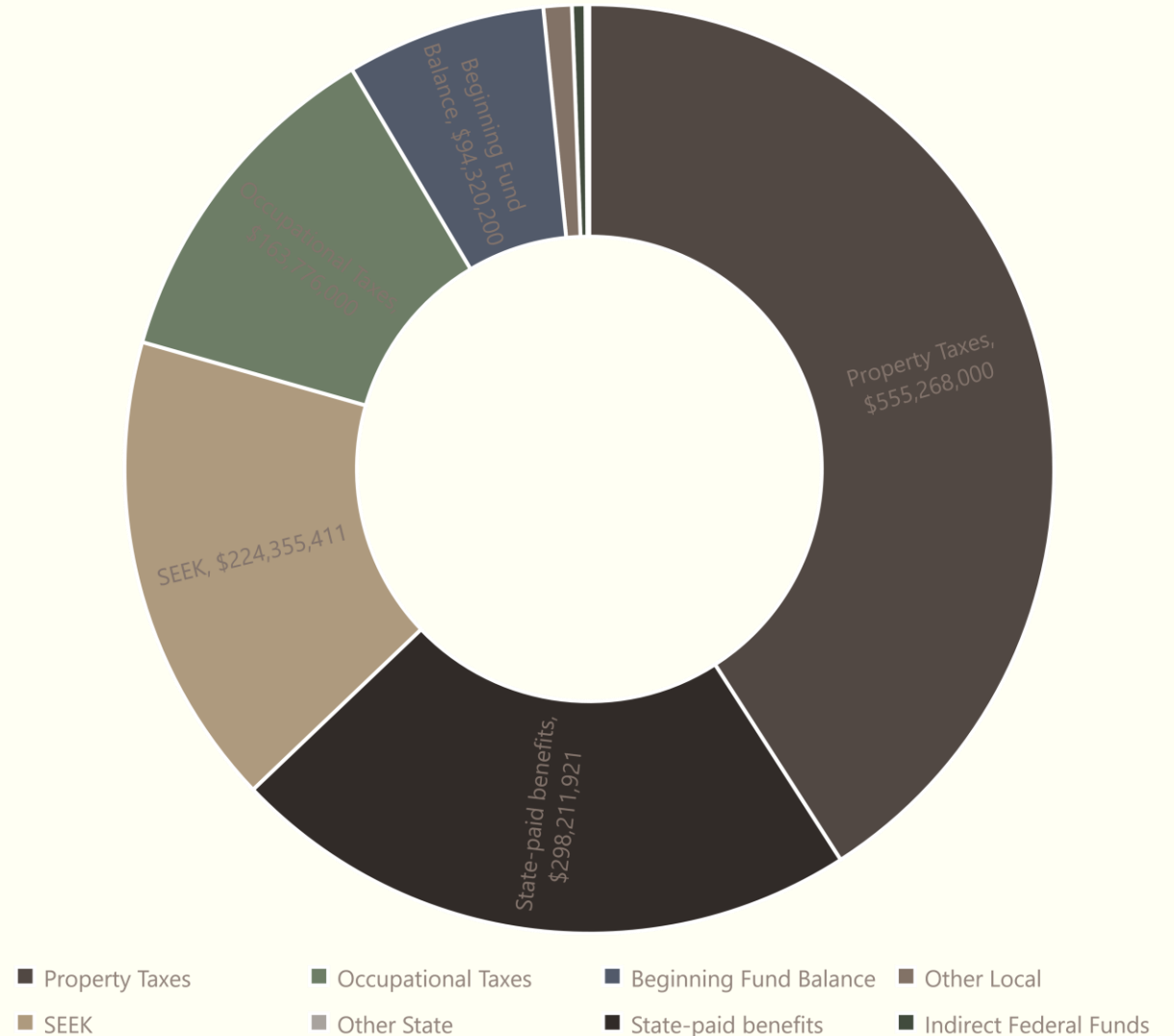


0.7%

\$6,351,000

FY22 Tentative General Fund Revenue Sources

<u>GENERAL FUND</u>	<u>2021-22</u>	
Property Taxes	\$555,268,000	40.9%
Occupational Taxes	\$163,776,000	12.1%
Beginning Fund Balance	\$94,320,200	6.9%
Other Local	\$13,363,000	1.0%
SEEK	\$224,355,411	16.5%
Other State	\$1,817,000	0.1%
State-paid benefits	\$298,211,921	22.0%
<u>Indirect Federal Funds</u>	<u>\$6,351,432</u>	<u>0.5%</u>
TOTAL	\$1,357,462,964	100.0%



FY22 General Fund Reductions / Funding Changes

<u>FY22 EXPENSE REDUCTIONS</u>	<u>AMOUNT</u>	<u>DESCRIPTION OF REDUCTION/FUNDING CHANGE</u>
Annual Facilities Improvement Fund	3,500,000	Budget reduced from \$7.5 million to \$4.0 million
Central Office Departments	2,067,254	Recurrent decrease in discretionary funds
New Bus Replacement	1,000,000	Total reduction of \$6 million annually over two years
Early Childhood Funding Shift	985,100	Shift of support from General Fund to Title I carryover
<u>Non-bus vehicle replacement</u>	<u>400,000</u>	Elimination of truck and van replacement
FY 2021-22 GENERAL FUND SAVINGS	7,952,354	
 <u>FY22 EXPENSE - FUNDED BY STIMULUS OR TITLE I</u>		
Preschool Rescue	4,753,110	Projected state grant decrease; stimulus grant pickup
Preschool Expansion	2,691,095	Twenty units to open; stimulus grant pickup
Compassionate School 18 Teachers	1,252,859	Picked up by stimulus grant for two years
ESL 12 Teachers approved in late FY 2020-21	835,240	Title I Pickup instead of General Fund
ESL Expansion	579,303	11 teachers, and 10 bilingual associate instructors; ; stimulus grant pickup
<u>ECE Implementation Coaches</u>	<u>403,826</u>	5 positions for Early Childhood; stimulus grant pickup.
FY22 EXPENSES AVOIDED IN GENERAL FUND	10,515,433	
 <u>FY22 ADDITIONAL REDUCTIONS EXPECTED</u>		
Additional Early Childhood Funding Shift	715,900	Additional shift of support from General Fund to Title I carryover
<u>Academic Services Funding Shift to stimulus</u>	<u>1,051,000</u>	Shift of funding support of programs from General Fund to stimulus grant
TOTAL EXPECTED GF REDUCTIONS	1,766,900	

FY22 General Fund Tentative Budget End-of-Year Projection

REVENUE

Total General Fund Expense	1,357,462,964
less state-paid benefits	-297,561,921
less state revenue for on-line network	-650,000
less fund balance	-94,320,200
NET RECEIPTS	964,930,843
Indirect Cost Revenue Stimulus	5,000,000
Projected GENERAL FUND REVENUE	<u>969,930,843</u>

EXPENSES

Total	1,357,462,964
less state-paid benefits	-297,561,921
less contingency code	-59,547,520
less expense item for on-line network	-650,000
NET EXPENSES	<u>999,703,523</u>

Expected Savings

Vacancy Credit	-30,000,000
ECE Transportation Reimbursement	-400,000
Transfer of expenses to Stimulus	-1,766,900
Pickup of Early Childhood by Title Carryover	-1,000,000
e-Rate Reimbursement	-752,000
expected savings subtotal	<u>-33,918,900</u>

TOTAL NET EXPENSES	965,784,623
BUDGETED REVENUE EXCEEDING EXPENSES	4,146,220





NEXT STEPS

- **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 30th to KDE)



ELEMENTARY & SECONDARY SCHOOL EMERGENCY RELIEF FUNDS (ESSER) & GEER



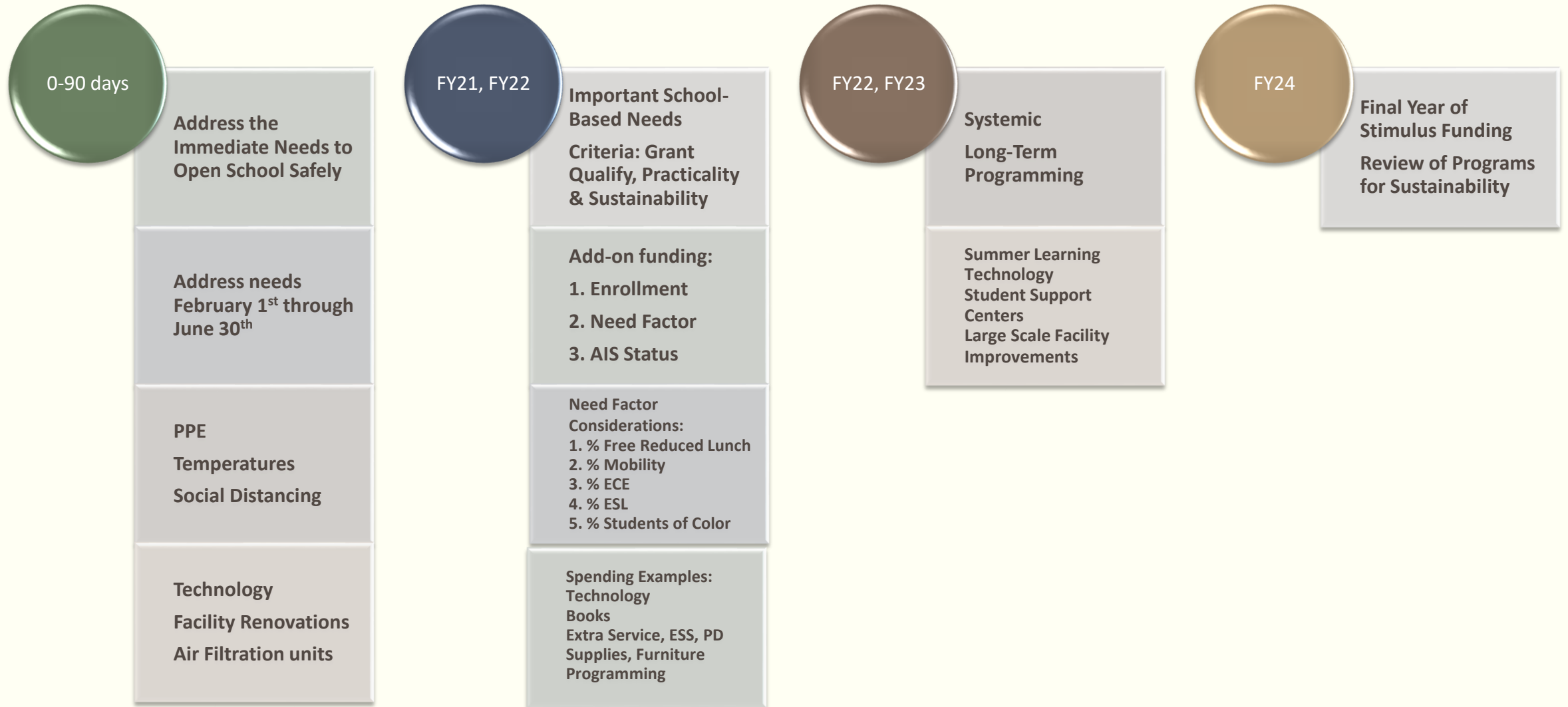
Elementary & Secondary School Emergency Relief Funds

	GEER I (CARES Act)	ESSER I Fund (CARES Act)	ESSER II Fund (CRRSA Act)	ESSER III (ARP Act)
JCPS Allocation	\$5,211,088	\$30,378,113	\$178,107,468	\$400,004,072
Authorizing Legislation	Governors Emergency Education Relief (GEER) Section 18002	Section 18003 of Division B of the Coronavirus Aid, Relief, and Economic Security (CARES) Act	Section 313 of the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act	Section 2001 of the American Rescue Plan (ARP) Act
Costs incurred back to Final Period	March 13, 2020 September 30, 2022	March 13, 2020 September 30, 2022	March 13, 2020 September 30, 2023	March 13, 2020 September 30, 2024
LEA Uses of Funds and Reservations	Remote learning, Expanding digital learning, Leadership skills that facilitate remote learning. Nutrition Service: Maintaining	Related to preventing, preparing for, and responding to COVID-19. Same allowable uses as ESSER II and ESSER III	Same allowable purposes as ESSER I and ESSER III, addressing learning loss, preparing schools for reopening, testing, repairing, and upgrading projects to improve air quality in school buildings	Reserve at least 20% to address learning loss through implementation of evidence-based interventions, summer learning, summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure interventions respond to students' academic, social, and emotional needs, address the disproportionate impact of COVID-19 on underrepresented student subgroups.

GEER I and ESSER I Expenditure Update

<u>GEER I ALLOCATIONS</u>	<u>TOTAL</u>	<u>ESSER I ALLOCATIONS</u>	<u>TOTAL</u>
Tech Hardware (Chromebooks, Hotspots)	3,056,194	Tech Hardware	11,060,924
Technology Software (A5 Licenses)	861,179	Contracts (Brightbytes, Gateway)	6,445,334
Certified Extended Time	339,601	General Supplies (PPE etc.)	4,474,513
Certified Sub Teacher	204,938	Tech Software (Hotspots, etc.)	3,694,485
Private School Portion (633FP)	192,819	Private School Portion (613FP)	1,123,997
Indirect Costs	176,700	Indirect Costs	1,030,110
Other Printing (NYI Packets, Choice Boards)	165,894	Sub Teacher Temp Appointees	954,293
Contractual (Edmentum)	150,000	Supplies - Technology-related	504,000
Other Equipment (Ring Central)	27,800	E-Rate Network Upgrade (software & hardware)	485,202
Fringes	23,306	Fringes	222,678
Publications	7,785	Sub Teachers	168,227
Classified Sub Stipend	3,000	Technology Repair Parts & Supplies	161,929
<u>Food Carts for Early Childhood</u>	<u>1,873</u>	<u>Miscellaneous Supplies</u>	<u>52,422</u>
TOTAL GEER I Allocations	5,211,088	Total ESSER I Allocations	30,378,113

ESSER Funding – Strategy & Equitable Distribution



Coronavirus Response and Relief Supplemental Appropriations (CRRSA)

ESSER II Allocation Update as of April 23, 2021

\$178,107,468

<u>PROJECT</u>	<u>TOTAL</u>	<u>PROJECT</u>	<u>TOTAL</u>
Undesignated (projected)	46,526,133	Supply Services - Personal Protection Equip	2,423,475
Individual School Requests	46,309,851	Custodial Overtime	1,857,196
Health Services - Nursing Contract	16,450,000	Early Childhood - Various initiatives	1,707,689
Early Childhood - KERA Pre-K Rescue	11,808,092	Custodial Services Contract	1,425,200
Hotspots, Chromebooks etc.	11,421,744	Exceptional Child Education Initiatives	1,163,777
Restoration of closed Early Childhood	8,459,610	English Second Language Initiatives	1,141,137
Academic Services Initiatives	6,356,750	5 ECE Implementation Coaches Early Childhood	997,306
Indirect Costs	5,663,817	Diversity, Equity, and Poverty Initiatives	930,231
Transportation	3,098,866	Academic Support Services Support	447,252
18 Compassionate School Teachers	2,890,139	Health Services Initiatives (Nurses)	412,800
Restorative Practices	2,845,368	ECE - Early Childhood Speech Therapists	410,164
Facilities	2,460,645	Finance Clerical Support	266,042
Water Bottle Filling Stations		Library Media Services Initiatives	224,376
Outside Air Units		Research Program Analyst (2 years)	154,653
Bi-Polar Ionization Units		Human Resources - Virtual Recruitment	130,250
Mandatory renovations		Academic Schools Clerical & other Support	124,904



THANK YOU!



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