



JCPS TENTATIVE BUDGET

Fiscal Year 2021-22

Jefferson County Board of Education
May 25, 2021



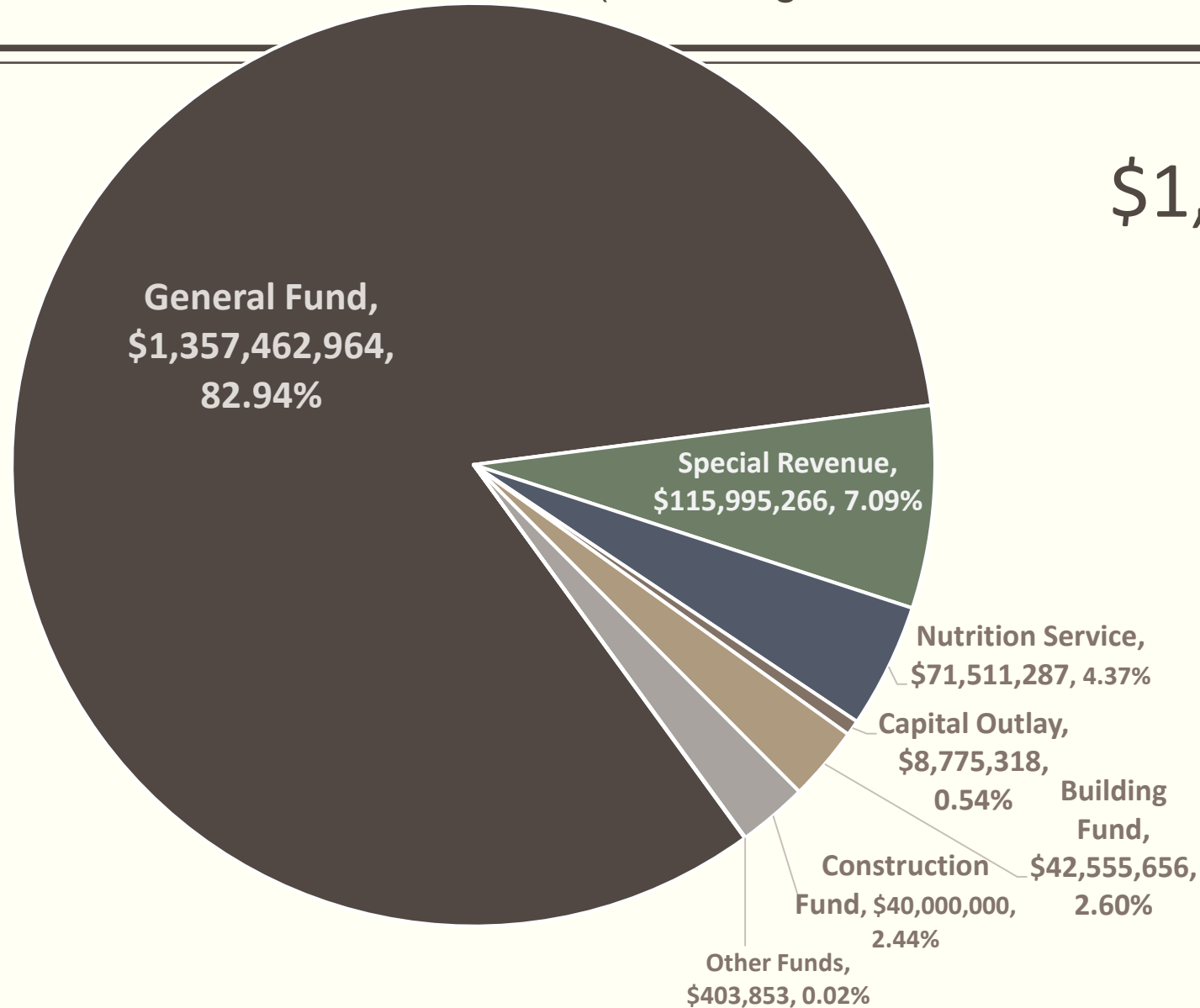


Total Revenue for the FY2021-22 Tentative Budget
excluding one-time federal stimulus funds

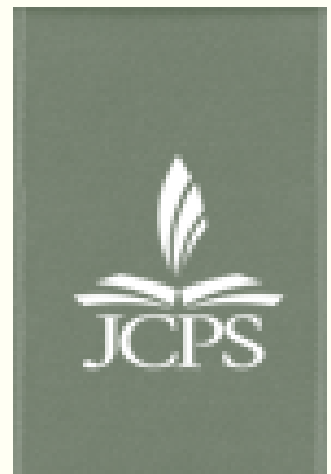
\$1,636,704,344

FY 22 Total Tentative Budget

(excluding Federal Stimulus Funds)



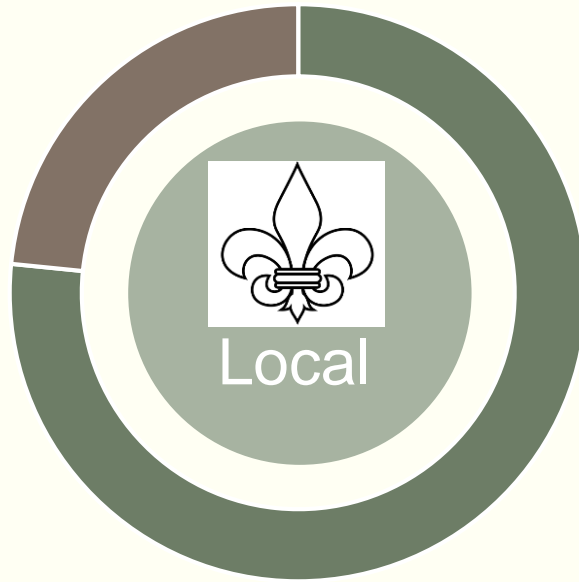
\$1,636,704,344
(All Funds)



FY 2021-22

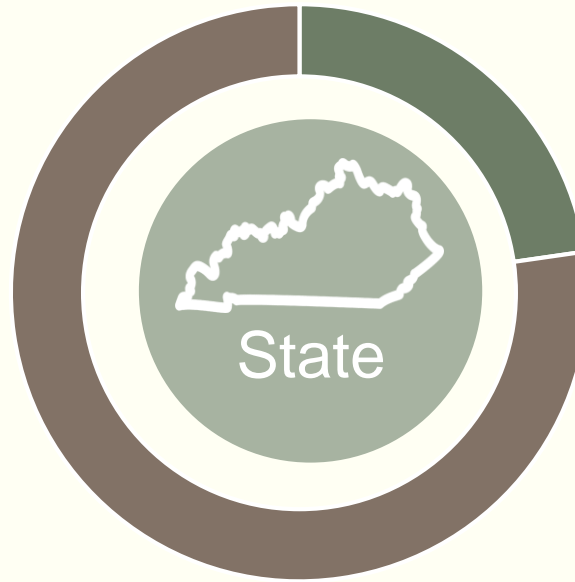
General Fund Receipts

Total Receipts = \$964,930,000



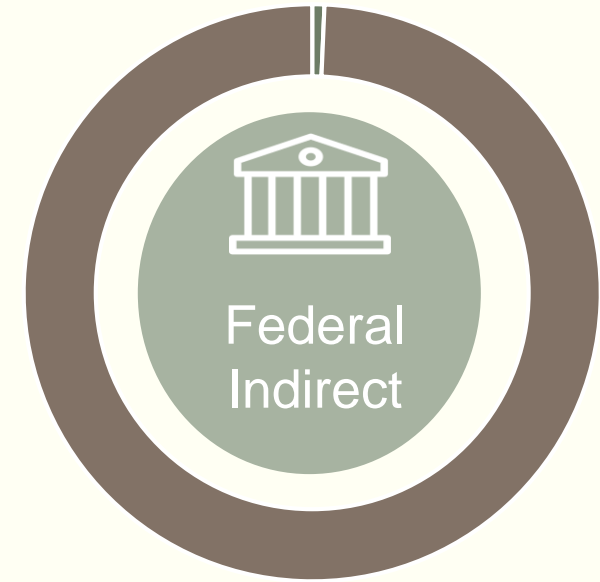
75.9%

\$732,407,000



23.4%

\$226,172,000



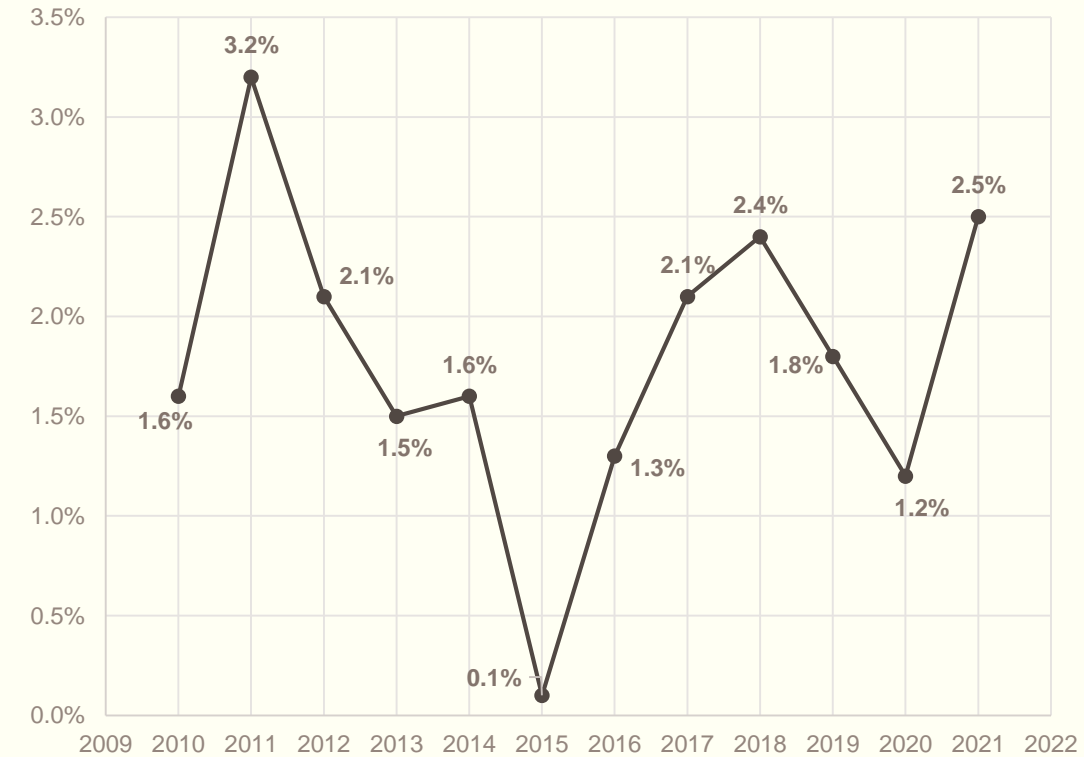
0.7%

\$6,351,000

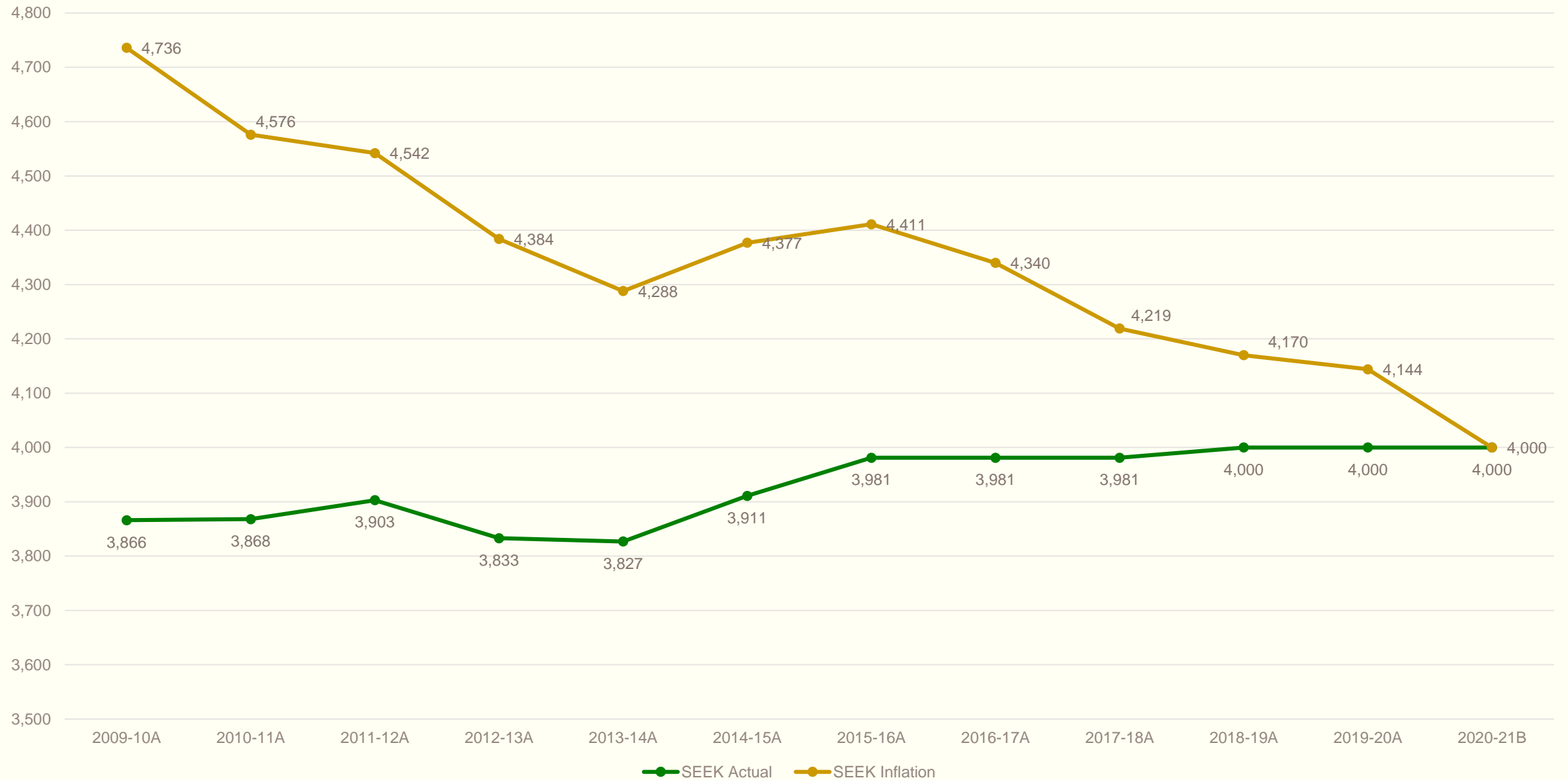


INFLATION IMPACTS SEEK REVENUE

Consumer Price Index Average Change
(12 month average, except 2021—average of 4 months)



SEEK per pupil Actual compared to Inflation Adjustment





UNDERSTANDING STATE SUPPORT & PER PUPIL EXPENSE

Total Per Pupil Expense Comparison FY20

Total JCPS Expenses	1,585,194,974
Average Daily Attendance	87,498.81
<i>Per Pupil Expense including State Paid Benefits</i>	<i>18,117</i>

Total JCPS Expenses	1,585,194,974
less State Paid Benefits	335,428,262
Net Expenses	1,249,766,712
Average Daily Attendance	87,498.81
<i>Per Pupil Expense excluding State Benefits</i>	<i>14,283</i>

STATE GRANT ALLOCATIONS

FY08 vs FY20

State Grants:	<u>FY 2007-08</u>	<u>FY 2013-14</u>	<u>FY 2019-20</u>	<u>FY08 vs FY20</u>
FRYSCs	7,915,740	6,908,216	7,785,987	(129,753)
Gifted Talented	167,605	151,698	148,284	(19,321)
Extended School Services	5,544,300	1,865,337	3,444,176	(2,100,124)
Preschool	10,232,383	9,664,110	10,475,529	243,146
Professional Development	1,916,680	375,444	0	(1,916,680)
Textbooks	3,068,894	0	0	(3,068,894)
Safe Schools	846,675	263,116	1,197,366	350,691
State Agency Children (KECSAC)	2,503,176	2,478,740	2,669,411	166,235
Read to Achieve	1,830,000	1,358,000	849,600	(980,400)
Local Area Vocational Centers	2,991,445	3,006,247	3,040,409	48,964
Total Allocation of the above State Grants	37,016,898	26,070,908	29,610,762	(7,406,136)

Exceptional Child Education Program - FY 2019-20

GENERAL FUND:	112,849,560	83.0%
State SEEK after Local Effort	30,434,834	22.4%
Local ECE Support	82,414,726	60.6%

FEDERAL:	23,044,851	17.0%
IDEA Basic	18,645,819	
IDEA Disabilities	440,000	
IDEA CEIS	3,588,010	
IDEA Private School	371,022	

TOTAL PROGRAM BUDGET	<u>135,894,411</u>	100.0%
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Federal Full Funding Target of 40%	54,357,764
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Actual Federal Support	<u>23,044,851</u>
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FEDERAL UNDER FUNDING of ECE	<u>(31,312,913)</u>
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STATE SUPPORT of STATE AGENCY FY 2019-20

State Agency Program Funding Sources

(excluding state paid benefits)

Local Support	8,231,622	57.6%
State SEEK after Local Effort	3,186,346	22.3%
KECSAC (State) FUNDING:	2,881,604	20.1%
TOTAL PROGRAM BUDGET	14,299,572	100.0%

Total State Agency Program Average Per Pupil \$ 22,706

Total State Revenue for State Agency Schools

State SEEK Total after Local Effort	3,186,346
KECSAC (State) FUNDING:	2,881,604
Total Program State Revenue	6,067,950
State Agency Average ADA	629.77

State Support - Average State Agency Per Pupil \$ 9,635

State Support Per Pupil Shortfall of State Agency Schools \$-6,545



NEXT STEPS

- **May 25, 2021** – ESSER Budget Planning Overview
- **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.

ESSER Funding – Strategy & Equitable Distribution

0-90 days

Address the Immediate Needs
to Open School Safely

Address needs February 1st
through June 30th

PPE
Temperatures
Social Distancing

Technology
Facility Renovations
Air Filtration units

FY21, FY22

Important School-Based Needs
Criteria: Grant Qualify, Practicality
& Sustainability

Add-on funding:
Enrollment
Need Factors
AIS Status

Need Factor Considerations:
Free Reduced Lunch
Exceptional Child Education
English Language Learners
Students of Color

FY21, FY22, FY23

Systemic
Long-Term Programming
Development of Spending Plan
Community Input

Summer Learning
Technology
Student Support Centers
Large Scale Facility Improvements
Over 20% to Address Student
Learning Loss
Interventions responding to
Academic, Social, Emotional, and
Mental Health needs

FY24

Final Year of Stimulus Funding
Review of Programs for
Sustainability

Spending Examples:
Technology
Books
Extra Service, ESS, PD
Supplies, Furniture
Programming



THANK YOU!



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