



JCPS WORKING BUDGET

Fiscal Year 2021-22

Jefferson County Board of Education
September 14, 2021



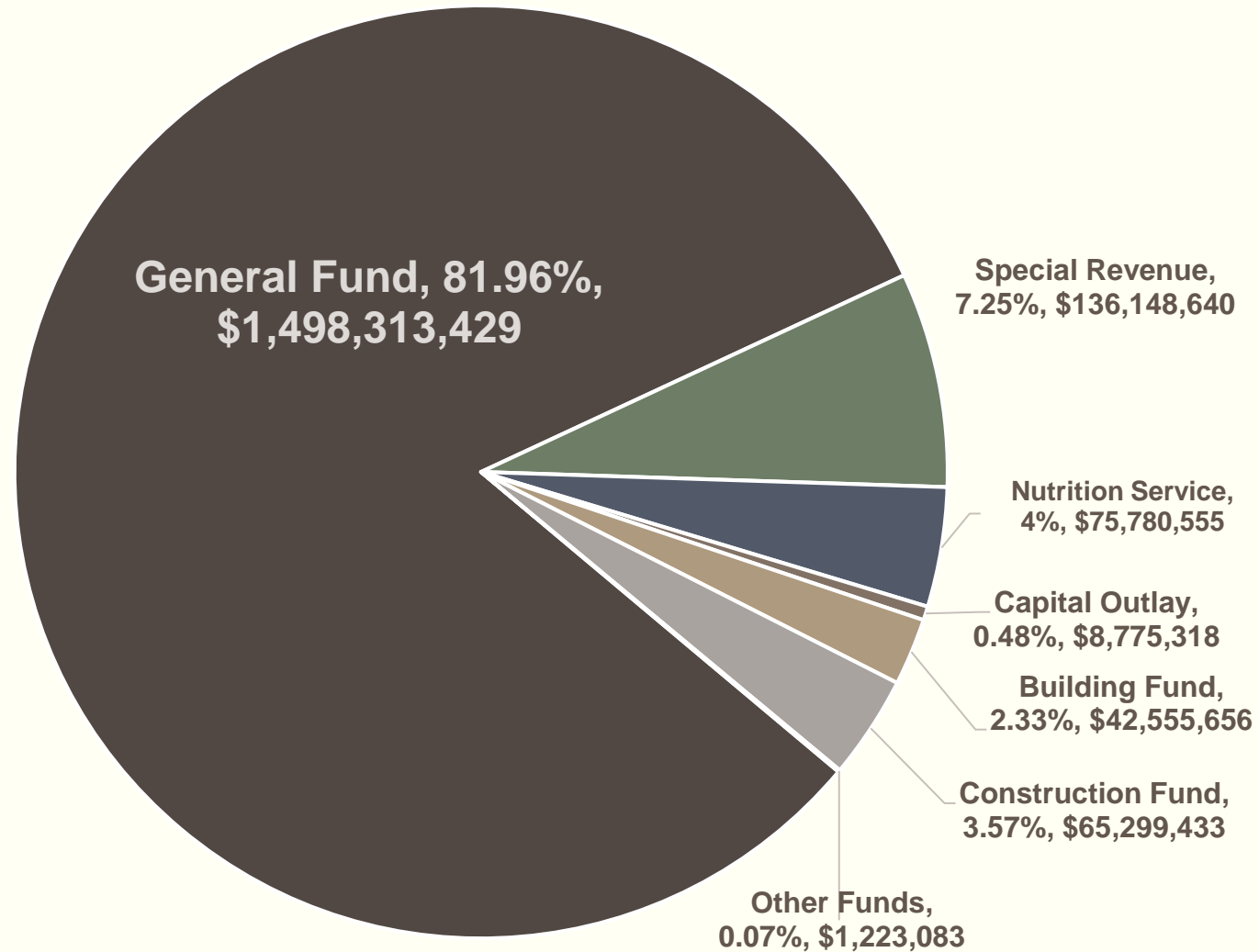


Total Revenue for the FY2021-22 Working Budget
excluding one-time federal stimulus funds

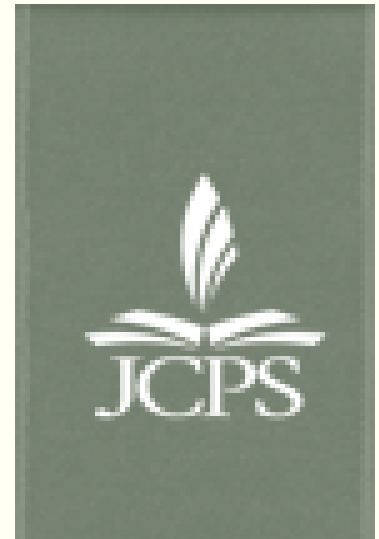
\$1,828,096,114

FY 22 Total Working Budget

(excluding Federal Stimulus Funds)

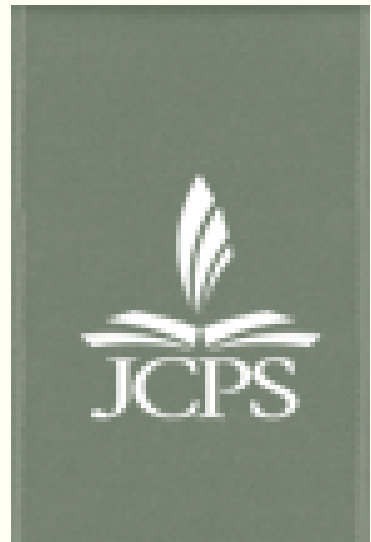
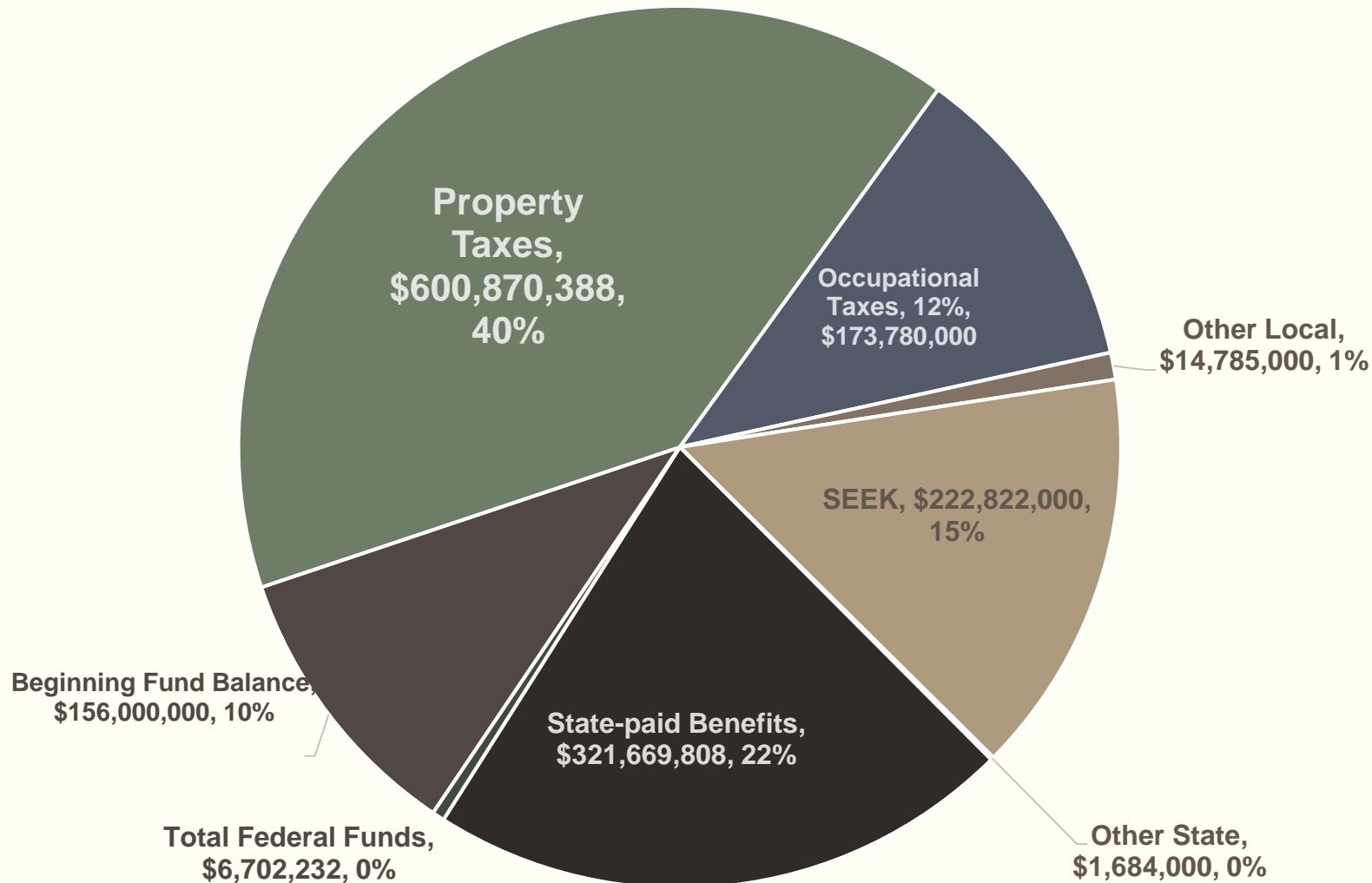


\$1,828,096,114
(All Funds)



FY 22 Total Expenditure and Revenue Budget

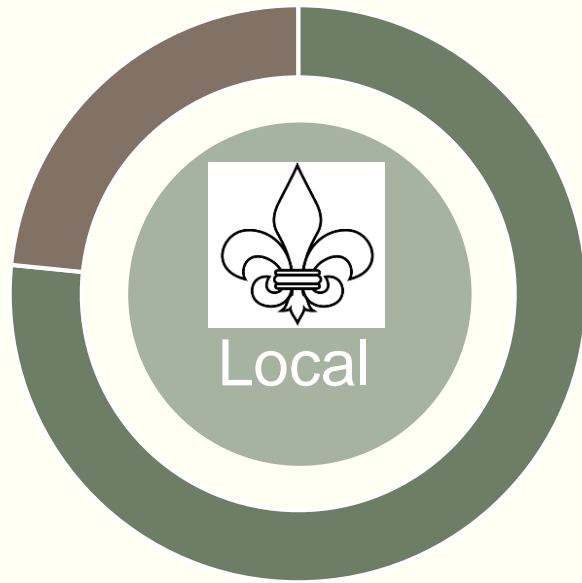
\$1,498,313,428



FY 2021-22

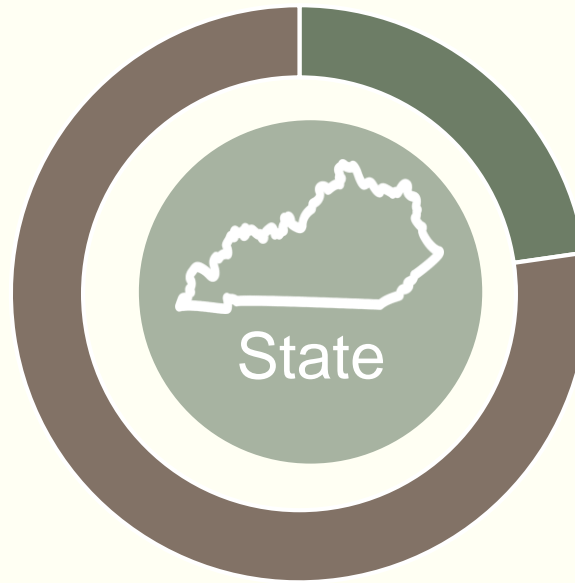
General Fund Receipts

Total Receipts \$1,020,643,620



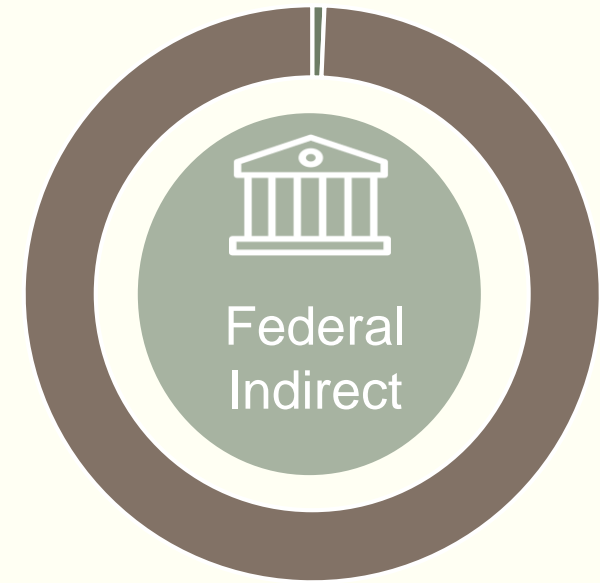
77.3%

\$789,435,388



22.0%

\$224,506,000

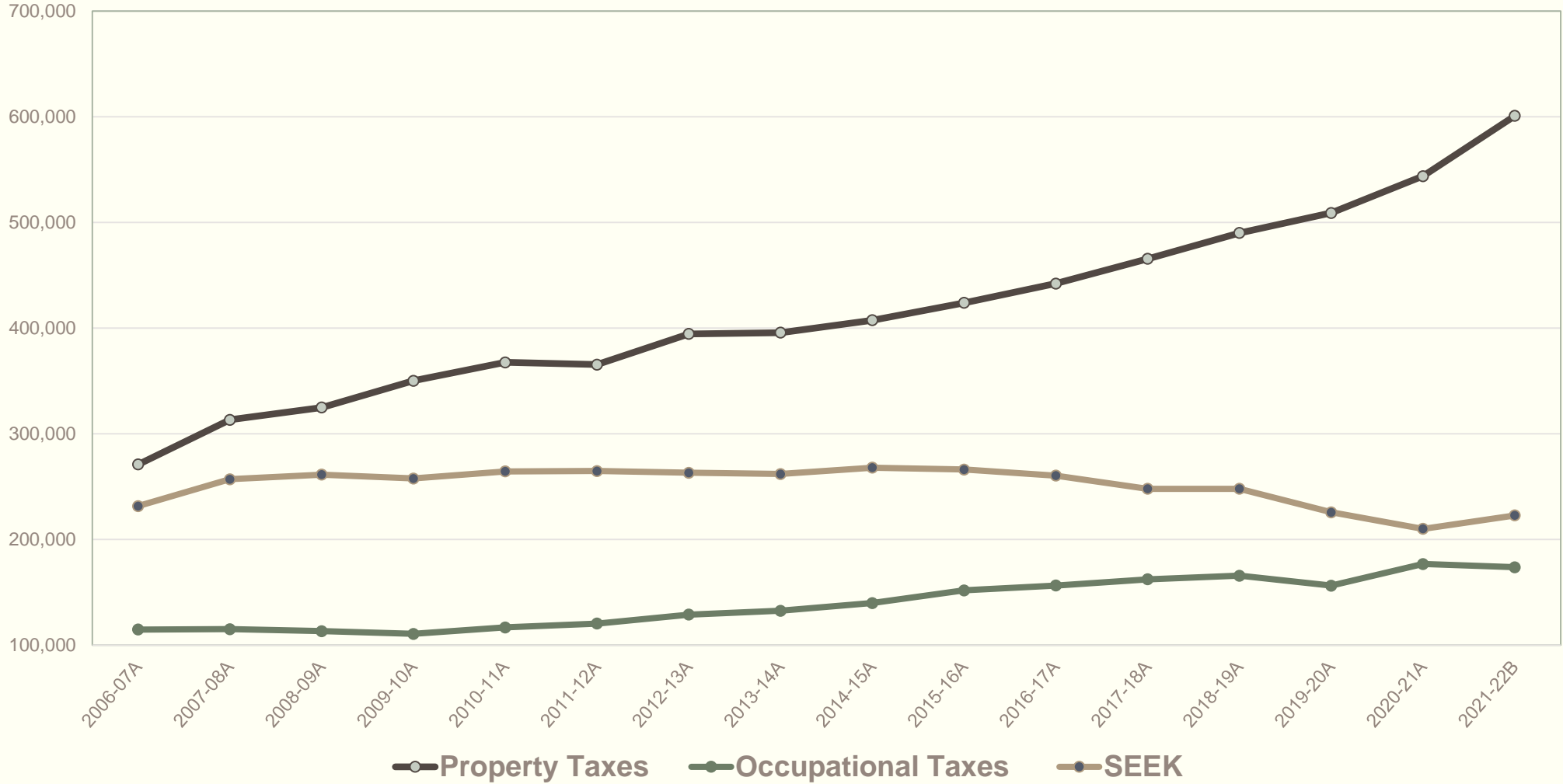


0.7%

\$6,702,232

General Fund Revenue Trends

In 000's





General Fund Budget Funding Examples

Major Program Funding

English Second Language	25,037,429
Exceptional Child Education	124,945,892
ECE Implementation Coaches	10,500,000
Preschool	15,810,928
Academies of Louisville	7,966,599
Vocational-Tech	5,181,583
Middle School Explorer	1,000,000
Facilities non-bondable Projects	11,000,000
Teacher Residency	1,600,000
Restorative Practice	2,600,000
Accelerated Improvement Schools	7,800,000
Mental Health Practitioners	6,800,000

Recurring Operational Costs

CERS	37,575,450
KTRS	18,849,406
ELECTRICITY	19,873,384
SEWAGE	3,172,228
NATURAL GAS	3,100,000
TELEPHONE	1,804,870
WATER/SEWAGE	1,715,327
PROPERTY INSURANCE	1,609,807
PUPIL TRANSPORTATION INSURANCE	3,701,899
STUDENT LIABILITY INSURANCE	1,320,898
FLEET INSURANCE	1,129,932
SANITATION SERVICE	717,241



General Fund Expense Three Year Trend by Division

	Actual 2019-20	Actual 2020-21	Budget 2021-22
Elementary	435,833,269	446,693,099	467,725,192
Middle	169,005,076	171,628,448	182,509,490
High	258,548,060	258,555,473	278,183,505
Preschool	15,605,717	14,673,498	16,292,526
Special Education	15,780,122	16,903,356	19,482,818
Special Schools	61,980,674	63,486,756	72,775,030
State Agency	14,535,376	15,707,223	17,149,876
Districtwide School Costs	14,481,054	7,836,544	17,050,993
	985,769,348	995,484,397	1,071,169,430
Administration	3,601,289	3,733,119	3,646,378
Operations	117,237,358	96,237,468	127,664,693
Academics Division	45,236,710	34,911,377	46,603,150
Accountability, Research	3,380,273	3,179,825	3,558,835
Communications	3,303,493	3,095,982	4,273,717
Equity Division	4,062,489	3,488,755	5,777,032
Finance Division	5,622,853	5,628,453	6,160,513
Human Resources Division	6,034,253	6,751,309	7,469,953
Technology Division	15,457,493	17,212,629	28,155,074
Districtwide Costs	78,247,561	42,539,490	82,717,710
	282,183,772	216,778,407	316,027,055

General Fund – Projected End of Year Status FY 2021-22 Working Budget

REVENUE		EXPENSES	
Total	1,498,313,429	Total	1,498,313,429
less state-paid benefits	-321,019,808	less state-paid benefits	-321,755,442
less state revenue for on-line network	-650,000	less contingency code	-109,206,944
		less expense item for on-line network	-650,000
less fund balance	<u>-156,000,000</u>	NET EXPENSES	1,066,701,043
NET RECEIPTS	1,020,643,621	Expected Savings	
Expected Increase in Indirect Cost Revenue		Vacancy Credit	-12,000,000
from Stimulus Grant	5,000,000	Reimbursement of Tech Infrastructure	-4,425,000
		ECE Transportation Reimbursement	-400,000
		e-Rate Reimbursement	-752,000
		subtotal	<u>-17,577,000</u>
Projected GENERAL FUND REVENUE	<u>1,025,643,621</u>	TOTAL GROSS EXPENSES	1,049,124,043
		LESS CARRYOVER	-23,159,185
		LESS CARRYFORWARD (Encumbrances)	<u>-24,864,889</u>
		NET EXPENSES	1,001,099,969
		Budgeted Revenue exceeds Expenses	24,543,652
		Future State Allocation Contingency	<u>-19,650,000</u>
		Projected Revenue exceeds Expenses	<u>4,893,652</u>



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

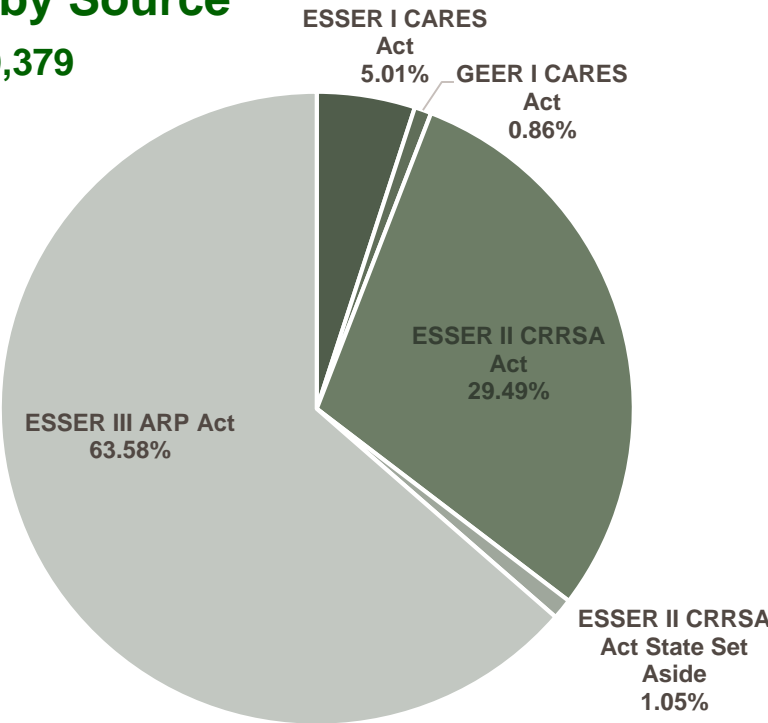


[This Photo by Unknown Author is licensed under CC BY NC](#)

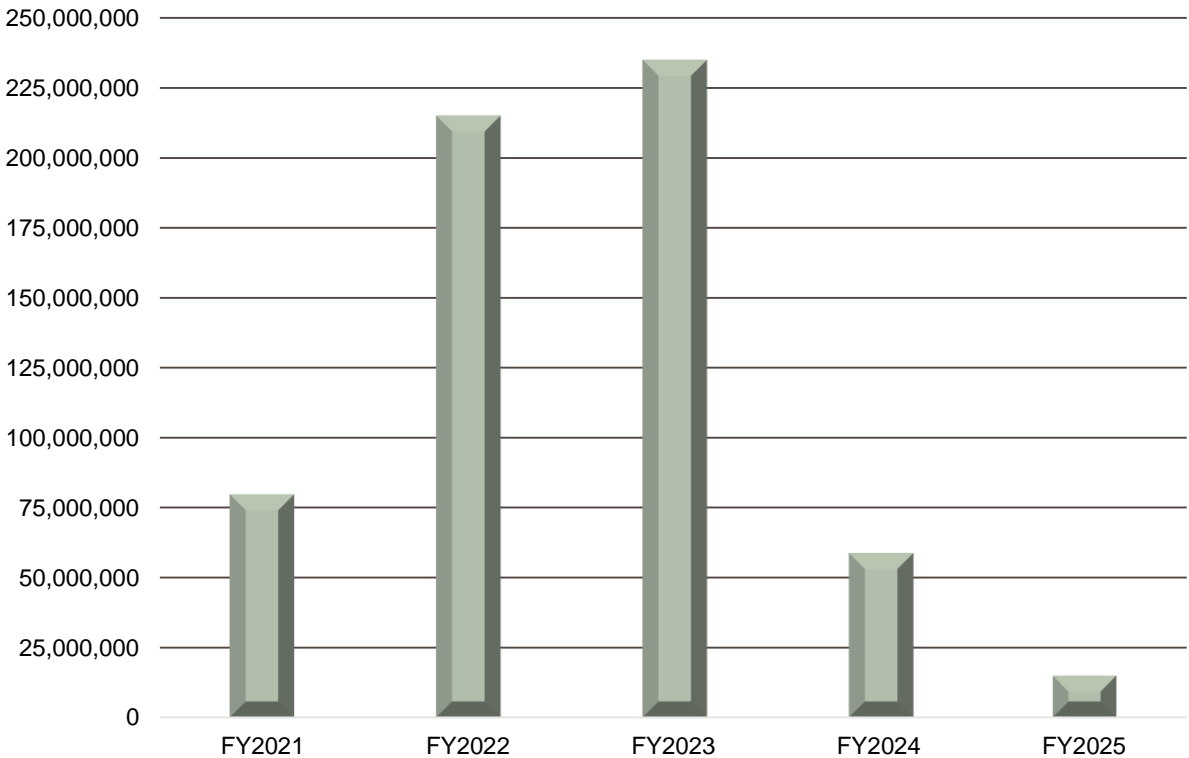
Stimulus Funds – Revenue Forecast

Revenue by Source

\$603,879,379



Revenue by Year



DRAFT STIMULUS SPENDING PLAN (GEER I, ESSER I, ESSER II)

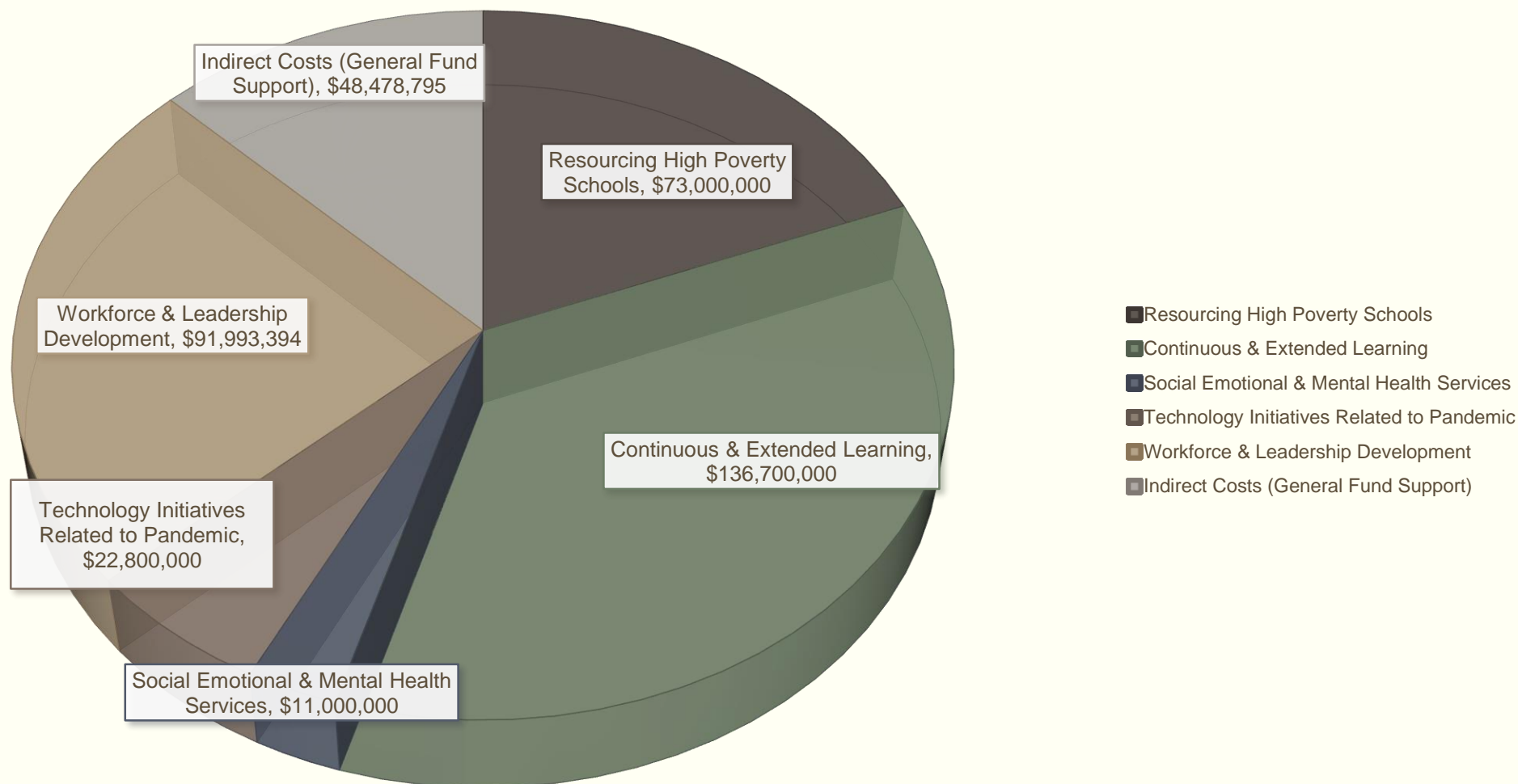


Summer Learning / Extended Learning	26,055,919
Extended Learning before/after school	23,113,814
Equity Programs, ESL, ECE	13,500,000
Early Childhood	22,100,000
Library Books / Textbooks / Study Guides	5,816,933
Student Supplies	10,164,885
Social Emotional & Mental Health Services	19,995,808
Technology Devices for Students	26,865,180
Technology Software & Hotspots for Students	12,255,878
Technology Device Repairs & Supplies	2,928,367
Personal Protective Equipment	5,821,707
Desks & Supplies for Students	4,554,577
Safety Protocol Supervision of Students	12,233,568
Sanitation & Facility Cleaning	7,403,618
Ventilation Air Quality Enhancements	2,965,984
Operational Support / Indirect Costs	24,244,688
Total Draft Spending Plan (GEER, ESSER I & II)	220,020,926

DRAFT STIMULUS SPENDING PLAN (ARP ESSER III - \$383,972,189)



ARP ESSER III EXPENDITURE FORECAST





QUESTIONS?



[This Photo by Unknown Author is licensed under CC BY NC](#)