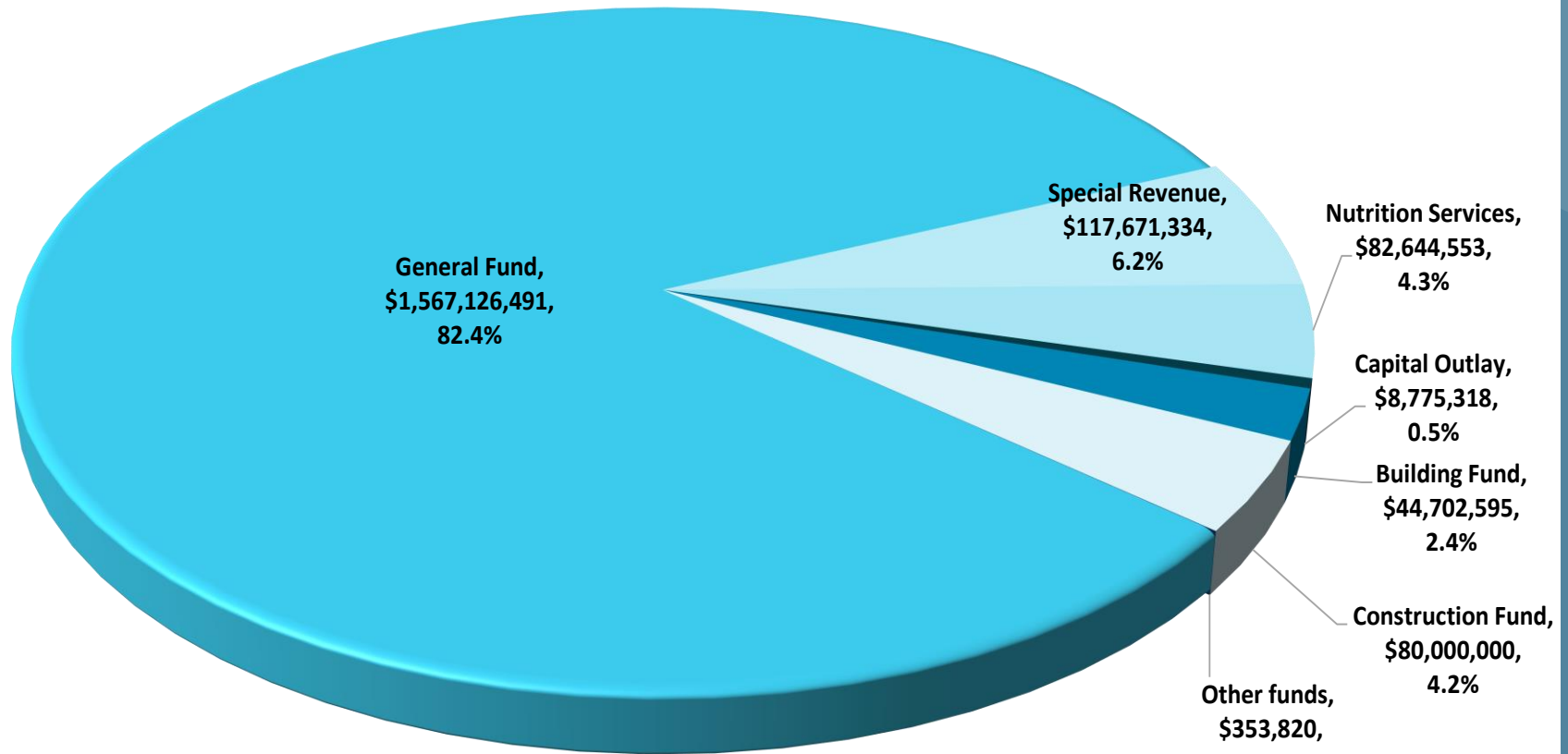


FY 2022-23 TENTATIVE BUDGET WORK SESSION

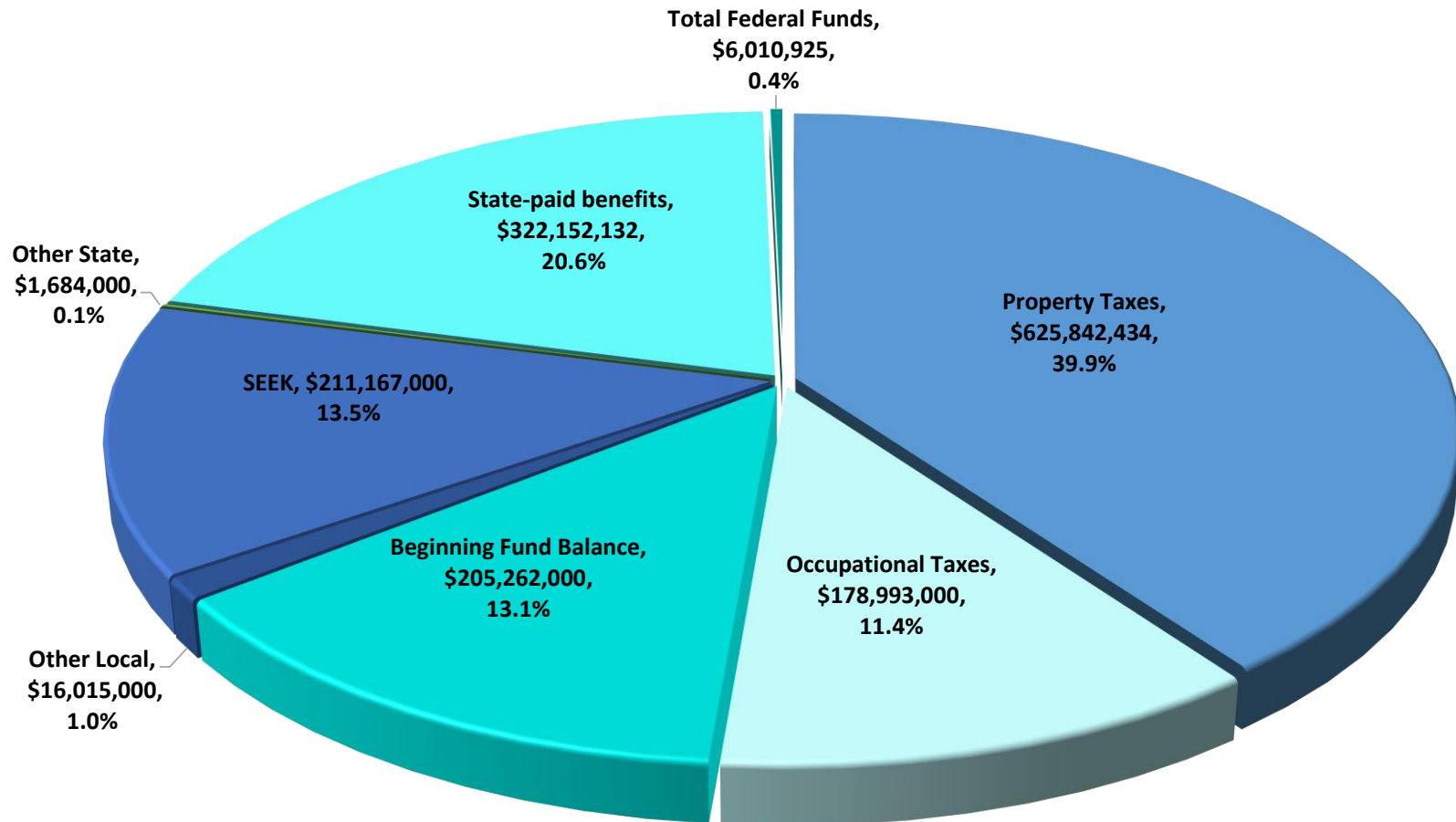
May 10, 2022

JCPS FY 2022-23 TENTATIVE BUDGET ALL FUNDS



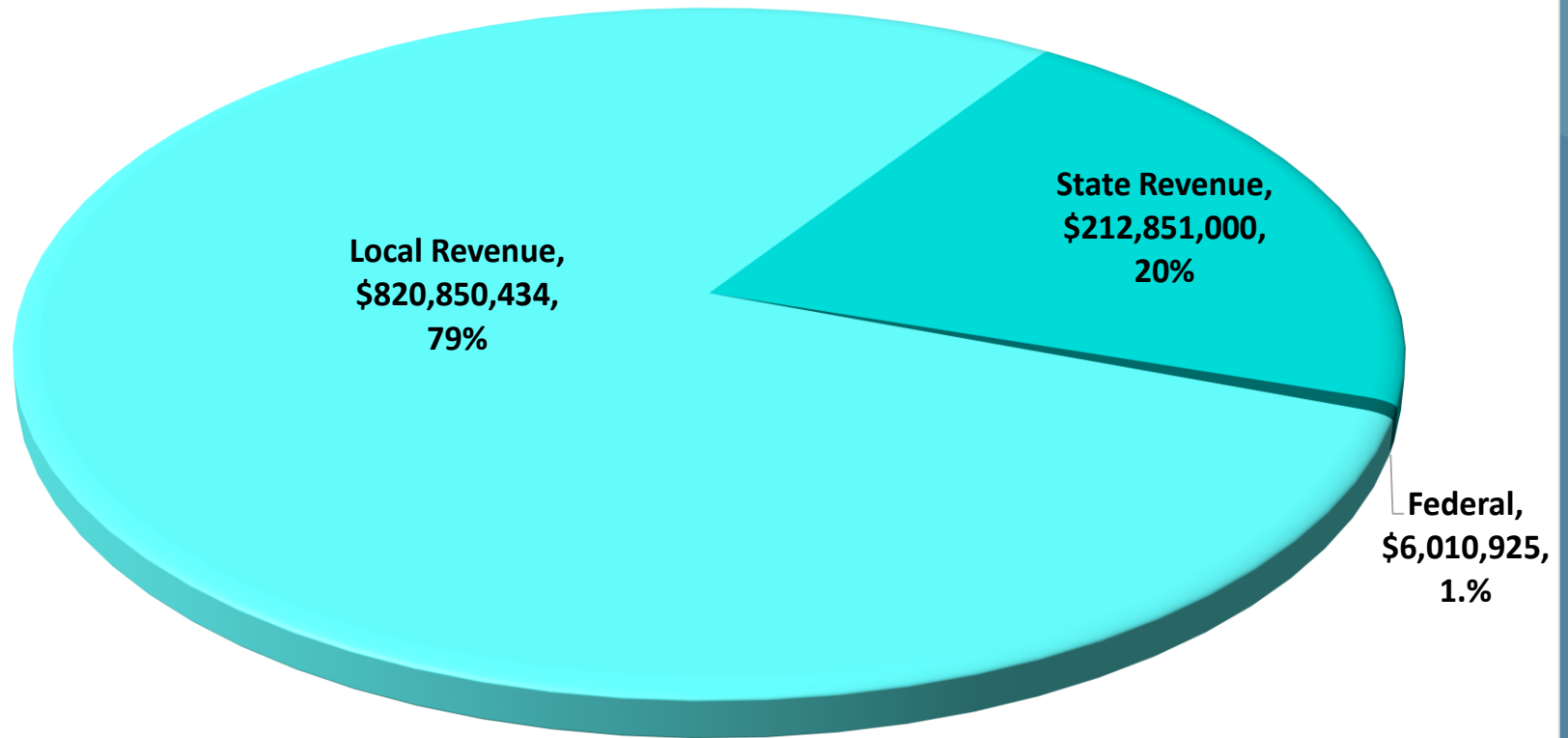
TOTAL: \$1,901,274,111

General Fund Revenue FY 2022-23 Tentative Budget

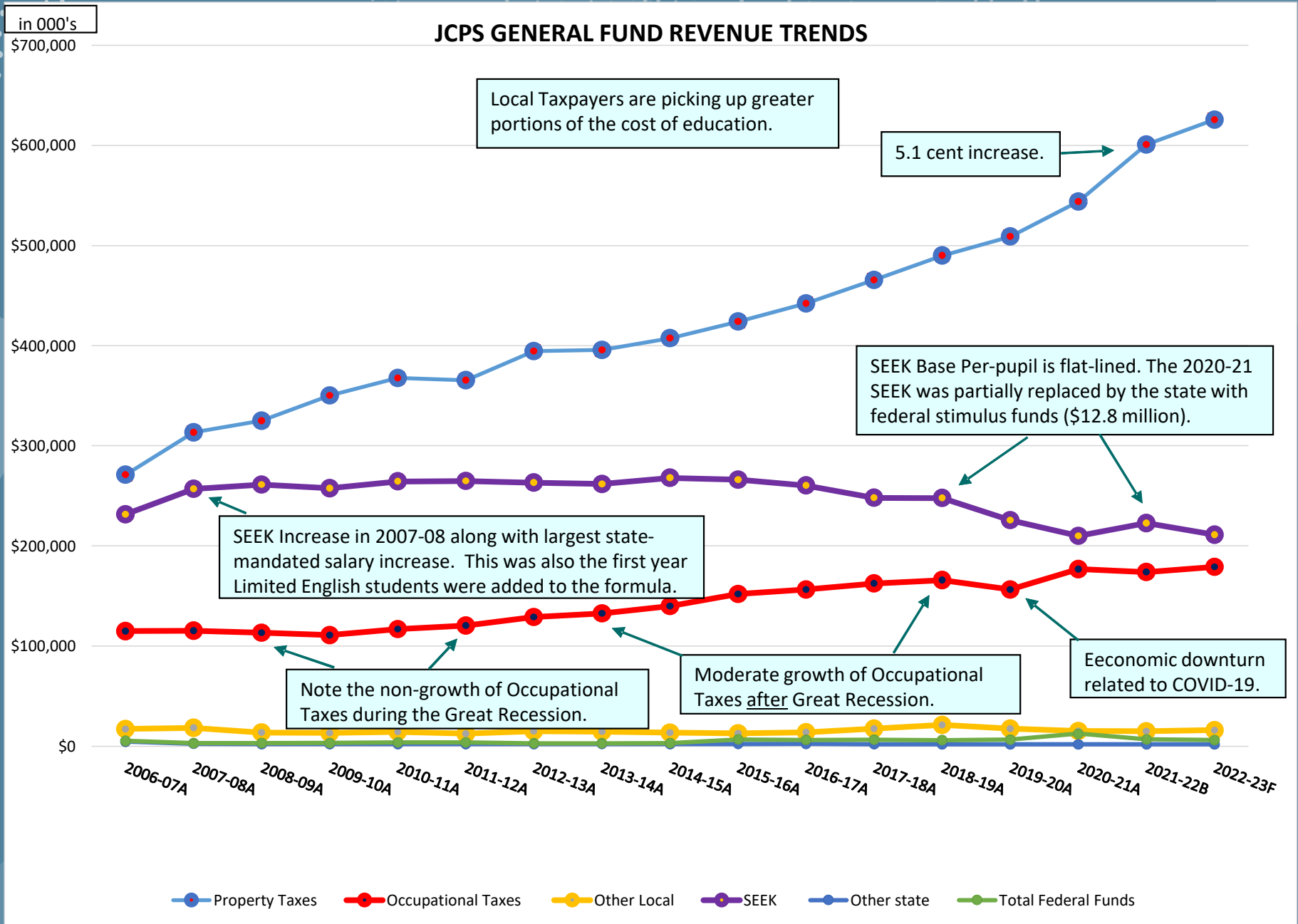


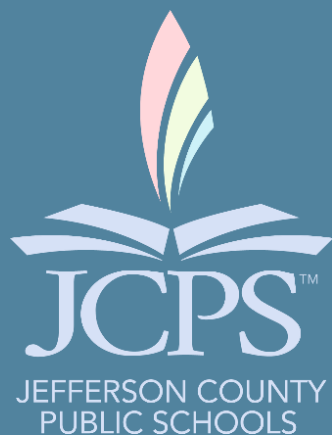
\$1,567,126,491

**General Fund Receipts Only
General Fund FY 2022-23
(excluded fund balance and state-paid benefits)**



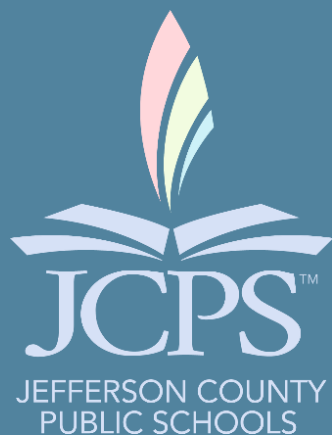
TOTAL PROJECTED RECEIPTS: \$1,039,712,359





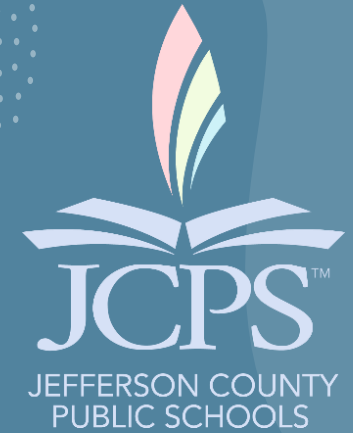
FY23 Budget Priorities

- **Future State - continue our progress**
 - Resource our highest-need schools
 - Racial Equity Initiatives
 - Increase student instructional time
 - 21st century facilities engaging students & faculty
- **Learning Loss addressed through:**
 - After School Programs
 - Summer Programs
 - Engaging Career Programs
 - Elev8 Learning Centers
- **Student Mental Health supports**
 - Mental Health Practitioners
 - Trauma, Social & Emotional Supports
- **Racial Equity supports**
 - Implicit Bias Training
 - Black Experience Design Framework
- **Student-weighted School Allocations**
 - Middle & High
 - Elementary develop for FY2023-24



Included in the Tentative Budget

- Cost-of-living adjustment – 1.5% increase before negotiations have been completed
- Middle & High new allocation formula
 - Weighted per-pupil funding formula for teacher ratios using tiers based on the JCPS Needs Index
 - Resource teachers & in-school security based on funding tiers – \$2.1 million
 - Standardized allocations in flexible funding for technology, textbooks, and furniture
 - Middle School Teams – \$3.8 million supporting four-person teacher teams
 - High school counselors – \$1 million in additional support
- ESL expansion – \$3.1 million for 42 teachers and 11 bilingual associate instructors
- ECE support – additional school-based support
- School Safety – \$7.3 million includes \$5.2 million for school-based positions
- Student Trauma & Violence Prevention –providing six positions to help support schools
- Middle School EXPLORE – Executive Administrator and school-based supports



FY23 General Fund Tentative Budget after Legislative Updates

KENTUCKY DEPARTMENT OF EDUCATION

SEEK Calculations

District: 275 Jefferson County - School Year: 2021 - 2022

2021 - 2022 Final

Date Generated: March 2, 2022 4:20:54 PM

SEEK INPUTS:

Assessment	\$ 85,775,434,127	Prior Year End of Year AADA	87,753.184
Per Pupil Assessment	\$ 977,462	Growth	0.000
91-92 State Per Pupil Funding	\$ 2,356.00	Prior Year AADA Plus Growth	87,753.184
Transportation (Unprorated)	\$ 62,795,224	At Risk	57,633.435
Maximum Tier I Rate	44.0	Prior Year December 1 Child Count	
Levied Equivalent Rate	92.4	Low (Severe: Weight 2.35)	2,816
Base Year Levied Equival			
Current year Levied Equiv			
Current Year Second Mon			

SEEK CALCULATION:

	Per Pupil	Total
Guaranteed Base *	\$ 4,000	\$ 351,012,736
At Risk	394	34,580,061
Home & Hospital	21	1,884,422
Exceptional Child	702	61,632,440
Transportation	386	33,841,371
Limited English Proficiency	52	4,582,272
Base Funding	\$ 5,556	\$ 487,533,302
Local Effort	2,932	257,326,302
State Portion	\$ 2,623	\$ 230,207,000
Adjusted Adjustment	0	0
Adjustment	0	0
State Portion	\$ 2,623	\$ 230,207,000
Unallocated Amount	0	0
Adjusted Tier I	\$ 0	\$ 0
Hold Harmless	0	0
January Growth **		0
4% Adjusted Assessment **		2,883,270
Adjustments **	0	-2,000
Total State SEEK *	\$ 2,656	\$ 233,088,270
Unallocated Amount		0
Total State Funds		\$ 233,088,270
Less Capital Outlay		8,775,318
Net General Fund SEEK		\$ 224,312,952

Net General Fund SEEK

FY22 Final SEEK

\$ 224,312,952

NICKELS CALCULATION

FSPK							
Original Growth	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equalized Growth	\$ 0						
Recallable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Equalized Facility Funding	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
BRAC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Category Five	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

* CAPITAL OUTLAY in the amount of \$8,775,318.00 is included in the total guaranteed base.

** These line items are totaled in the 'Adjustment to Appropriation' column on the SEEK Output spreadsheet.

Division of District Support
4th Floor
300 Sower Blvd
Frankfort, KY 40601



KENTUCKY DEPARTMENT OF EDUCATION

SEEK Calculations

District: 275 Jefferson County - School Year: 2022 - 2023

Date Generated: April 14, 2022 1:27:33 PM

2022 - 2023 Forecast

SEEK INPUTS:

Assessment	\$	89,206,451,492	Prior Year End of Year AADA	87,753.184
Per Pupil Assessment	\$	1,016,561	Growth	0.000
91-92 State Per Pupil Funding	\$	2,356.00	Prior Year AADA Plus Growth	87,753.184
Transportation (Unprorated)	\$	62,795,224	At Risk	57,633.435
Maximum Tier I Rate		43.9	Prior Year December 1 Child Count	
Levied Equivalent Rate				
Base Year Levied Equivalent I				
Current year Levied Equivalent				
Current Year Second Month C				

Net General Fund SEEK

FY23 SEEK Forecast

\$ 231,774,652

NICKELS CALCULATION:

FSPK	\$	44,603,226	\$	0	\$	0	\$	0
Original Growth	\$	0	\$	0	\$	0	\$	0
Equalized Growth	\$	0						
Recallable	\$	0	\$	0	\$	0	\$	0
Equalized Facility Funding	\$	0	\$	0	\$	0	\$	0
BRAC	\$	0	\$	0	\$	0	\$	0
Category Five	\$	0	\$	0	\$	0	\$	0

SEEK CALCULATION:

	Per Pupil	Total
Guaranteed Base *	\$ 4,100	\$ 359,788,054
At Risk	404	35,444,563
Home & Hospital	22	1,932,740
Exceptional Child	710	62,329,225
Transportation	492	43,205,276
English Proficiency	62	5,469,466
Adjusted Base Funding	\$ 5,791	\$ 508,169,324
Adjusted Local Effort	3,050	267,619,354
Adjusted State Portion	\$ 2,741	\$ 240,549,970
Prorated Adjustment	0	0
Prorated Adjustment	0	0
State Portion	\$ 2,741	\$ 240,549,970
State Tier I	0	0
State Tier I Prorated Adjustment	0	0
Adjusted Tier I	\$ 0	\$ 0
Hold Harmless	0	0
January Growth **		0
4% Adjusted Assessment **		0
Adjustments **	0	0
Total State SEEK *	\$ 2,741	\$ 240,549,970
Unallocated Amount		0
Total State Funds		\$ 240,549,970
Less Capital Outlay		8,775,318
Net General Fund SEEK		\$ 231,774,652

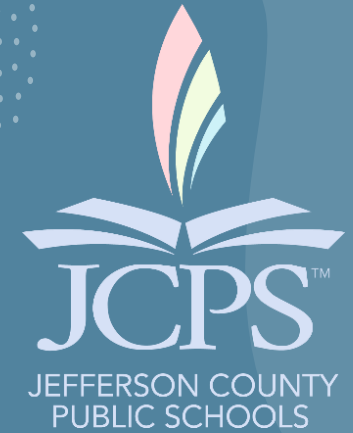
FY23 SEEK Forecast

* CAPITAL OUTLAY in the amount of \$8,775,318.00 is included in the total guaranteed base.

** These line items are totaled in the 'Adjustment to Appropriation' column on the SEEK Output spreadsheet.

Division of District Support
4th Floor
300 Sower Blvd
Frankfort, KY 40601





2023 SEEK \$231, 774, 652

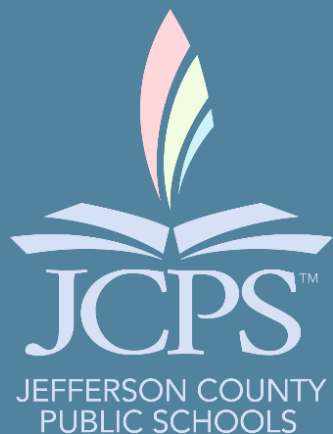
2022 SEEK \$224, 312, 952

DIFFERENCE: +\$7,461,700

1% Raise for JCPS employees costs \$8 million

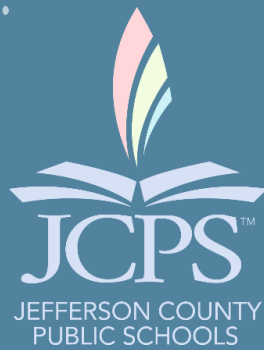
FY 2022-23 Tentative Budget with General Fund Projected End of the Year Results

Revenue – State SEEK in Tentative Budget	211,167,000
Revenue – Other (Local & Federal)	<u>1,355,959,491</u>
REVENUE TOTAL	1,567,126,491
less state-paid benefits	-321,502,132
less state-paid on-line network	-650,000
less beginning fund balance	<u>-205,262,000</u>
Projected Revenue Receipts only	1,039,712,359
Future State Revenue escrowed	- 54,000,000
(High-need schools, Racial Equity, Facilities, Instructional Time)	
FY23 Tentative Budget estimate SEEK increase	20,000,000
Indirect Cost additional revenue from ESSER	<u>9,073,760</u>
Projected GENERAL FUND REVENUE	<u>1,014,786,119</u>
EXPENSES	1,567,126,491
less state-paid benefits	-321,502,132
less contingency code	-201,073,120
less state-paid on-line network	-650,000
expense reduction due to vacancies	-30,000,000
reimbursement ECE Transportation	-400,000
reimbursement e-Rate eligible expenses	<u>-752,000</u>
Projected Net GENERAL FUND EXPENSE	1,012,749,239
PROJECTED REVENUE EXCEEDS EXPENSE	<u>2,036,880</u>



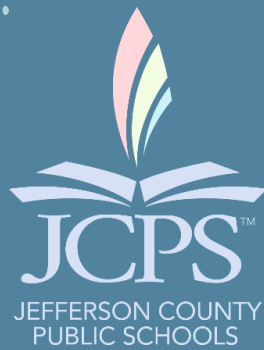
Next Steps in the FY23 Budget Development





ESSER Funding Update Requirements

- ARP Requires: Reserve at least 20% to address learning loss using evidence-based interventions
 - Interventions must respond to students social, emotional, and academic needs
 - Address disproportionate impact of COVID-19 on underrepresented student subgroups (each major racial and ethnic group, children from low-income families, children with disabilities, English learners, gender, migrant students, students experiencing homelessness, children and youth in foster care)
- ARP & other ESSER funding allows a wide range of activities to address needs due to coronavirus pandemic
 - Purchasing educational technology that aids in educational interaction between student and teacher
 - Purchasing supplies to sanitize facilities
 - Training on minimizing spread of infectious diseases
 - Addressing needs for remote learning - hardware, software, connectivity, & adaptive equipment
 - Any activity allowed under ESEA, IDEA, Perkins CTE, and Adult Education



ESSER Funding Update Goals

- JCPS has provided funding in several areas to address student needs:
 - Addressing the immediate needs of students through direct support to schools and district support
 - Providing instruction reflective of academic & social-emotional structure that best serves students
 - Close opportunity gaps by creating infrastructure that expands technology & addresses facility needs
 - Invest in staff capacity and sustain staffing
 - Providing mental health services and supports
 - Providing instructional support through - Elev8 Learning Centers, individual tutoring, after school programs, and summer Backpack

- **ESSER I (CARES & GEER)**

(96.9% expended, 100% allocated)

• Technology	\$19.3 m
• Supplies	5.1 m
• Teacher Salaries	3.7 m
• Contract Services	5.4 m
• Other miscellaneous	1.0 m
• <u>Private Schools</u>	<u>1.1 m</u>
• Total ESSER I	\$ 35.6 million

- **ESSER II (CRRSA)**

(67.2% expended, 100% allocated)

• Technology	\$ 15.2 m
• Supplies	5.4 m
• Nutrition Services	5.7 m
• Equipment	1.3 m
• Building Repairs	3.1 m
• Medical Services	7.6 m
• Teacher Salaries	64.8 m
• Classified Salaries	38.1 m
• Contract Services	16.5 m
• Other miscellaneous	3.4 m
• Substitute Teachers	1.7 m
• <u>Indirect Costs</u>	<u>15.3 m</u>
• Total ESSER II	\$ 178.1 million

- **ESSER II (CRRSA – State set-aside)**

(76.0% expended, 100% allocated)

Technology	\$ 5.5 m
<u>Indirect Costs</u>	<u>0.8 m</u>
Total	\$ 6.3 million

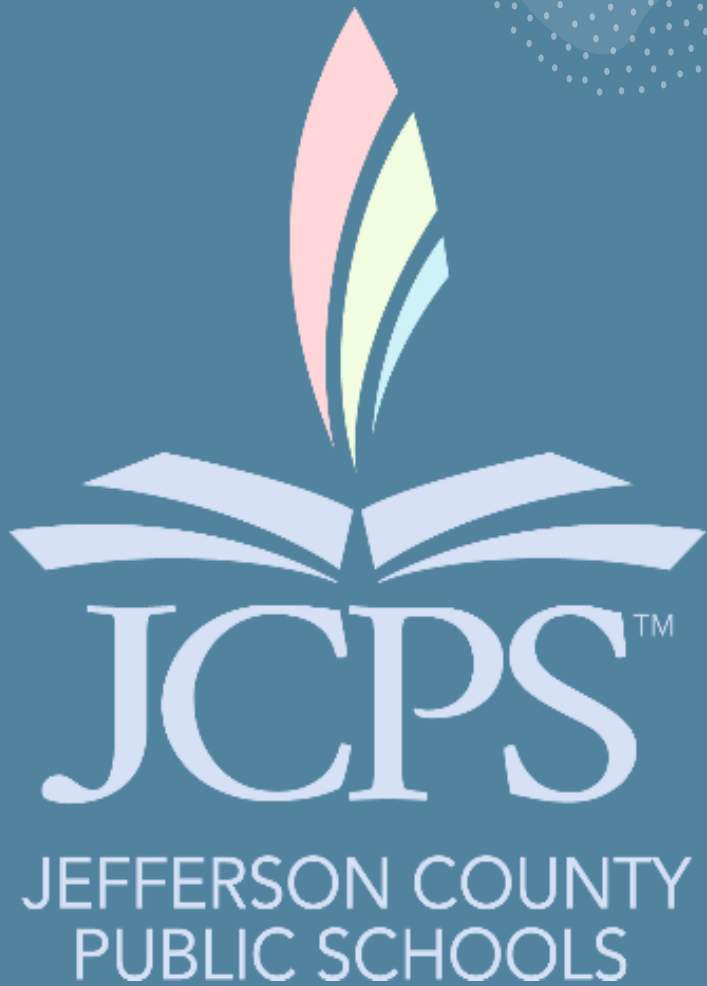
- **ESSER III (ARP)**

(41.6% expended, 78% allocated)

(includes Elev8, Tutoring, Extending Learning)

Technology	\$ 32.5 m
Supplies	1.8 m
Nutrition Services	9.4 m
Books	3.2 m
Furniture	4.9 m
Equipment	13.5 m
Certified Salaries	115.5 m
Classified Salaries	51.5 m
Professional Services	7.0 m
Contract Services	11.0 m
Other miscellaneous	79.5 m
Substitute Teachers	5.6 m
<u>Indirect Costs</u>	<u>48.5 m</u>

Total ESSER II \$ 383.9 million



Questions?