Jefferson School District

2019-20 Pre-May Revise Assumptions

May 14, 2019

Budget Assumptions for 2019-20 Pre-May Revise

- Proposition 98 growth in 2019-20 is just 3.26%.
- If the proposal for STRS rate buy down is adopted, employer rates could drop to 17.13% in 19/20 and 18.1% in 20/21.
  - ~1.0% decrease in STRS employer rate for each year.
  - Since this is only a proposal – and a very unusual plan to use non-Prop 98 dollars for this buy down – Districts in our county will not incorporate the lower STRS rates at this time.
- No one-time discretionary grants proposed in this budget year.
- Mandate Block Grant increases by 3.26% COLA.
  - No changes made to the mandates recognized for funding under Mandate Block Grant.

Pre-May Revise Enrollment Projection

- IDA's are down 15 from 342 in 18/19 to 327 in 19/20
- TK's are down 10 from 57 in 18/19 to 47 in 19/20
- K's are down 20 from 215 in 18/19 to 195 in 19/20
- Difference between 8th grade and Kinder:
  - 8th grade graduating students 315
  - 18/19 Kinder students 213
  - Down 102 students

  147 identified reduction in students, budgeting loss of 140
- New construction will continue to be monitored and is projected to generate one student for every two homes

Revised ADA Projections

- Based on this updated information, Final Draft 2019-20 Budget revenue calculations have been adjusted downward as follows:

	Projected Enrollment	Attendance Rate	Projected ADA	Funding Year
19-20	2,220	96.7%	2,147	20-21
20-21	2,145	96.7%	2,074	21-22
21-22	2,070	96.7%	2,002	22-23

- 19-20 Funding is based on the 18-19 P-2 ADA amount at P-2 of 2,267

Pre-May Revise Budget Assumptions

- Reducing 3 teachers in 2019-20
- Addition of 2.25 hours of TK-K aides
- Step & Column of 1.0% for certificated and 0.7% for classified staff
- <<PENDING>> negotiated changes to salary or benefits in any year
- LCFF fully implemented, no GAP funding. Future increases to base grant based on COLA.
  - 2018-19 2.71%
  - 2019-20 3.26%
  - 2020-21 2.86%

Next Steps

- Continue to monitor enrollment
- Attend SSC May Revision Workshop on May 20th
- Public Hearing for 2019-20 Final Budget on June 13th
- Adoption of Final 2019-20 Final Budget on June 18th