Jefferson School District
2018-19 First Interim Assumptions

November 13, 2018

First Interim Assumptions
Average Daily Attendance

- Fall, 2018 enrollment of 2,360 and a 96.7% ADA rate, we were able to revise our ADA projections

	Projected ADA at Budget	Projected ADA at First Interim
2018-19	2,185.00	2,282.00
2019-20	2,110.00	2,232.00
2020-21	2,035.00	2,182.00

- We are planning a decrease of 50 ADA in the out year(s)
  - Being conservative because Interdistrict Transfer policy of neighboring district may continue to have an impact on our enrollment
  - At Budget, we were planning a decrease of 75 ADA each year
- We will continue to monitor and revise

New Categorical Programs

- Title IV
  - Resource 4127
  - 18-19 Allocation = $14,374
  - To improve school conditions for student learning and improving use of technology to improve academic achievement and digital literacy of all students
- Low Performing Student Block Grant
  - Resource 7510
  - 18-19 Allocation = $341,852
  - Will submit District's plan for utilizing these funds to Board at future meeting

One-Time Funding

- At First Interim, budgeting one-time revenue of $184 per funded ADA for 2018-19
  - $416,188 in revenue will be budgeted in Resource 0070
  - Revenue backed out in 2018-19
- Including this additional revenue, estimated Ending Balance of one-time funds (Resource 0070) for 17-18 is $700.7K

One-Time Funds Project List

- Jim & Mindy met with sites to review their budgets and update project lists.
- Sites have through the 2018-19 school year to finish spending out the $50K in one time funds
  - Some projects may carryover into 2019-20 based on timing of installation(s), finalization of plans, etc.
- $100K in one-time funds budgeted for continued update of Music instruments and equipment.

Special Education Budget Update

- First Interim includes additional budget for transportation costs
  - + 4.36 additional students (based on current ridership).
  - + $69K in transportation expense budget
  - We anticipate ridership counts will be higher at next update
    - COE updates ridership data in January each year
- First Interim also includes budgeted expense for a non-public school placement
  - + $25.4K in expense budget

First Interim Assumptions
STRS/PERS Rates

	Employer PERS Rates	Employer STRS Rates
18-19:	18.062%	16.28%
19-20:	20.80%	18.13%
20-21:	23.50%	19.10%

- Will provide specific impact to our district with First Interim report in December.

Cost of Living Adjustment (COLA)

- Proposition 98 funding level for 2018-19 is determined by Test 2
  - Test 2 adjusts prior–year Proposition 98 funding for changes in student attendance and California per capita personal income
    - Test 2 does not adjust based on any increase to State revenues
- Current information is suggesting District's plan for an unfunded COLA for 2019-20
  - Prop 98 not expected to increase based on Test 2 so no additional revenue to fund the COLA
- For now, we are budgeting the COLA's in all years and will provide update when the new Governor's budget is revealed in January