

# ***Draft Budget 2021-22***

*January 19, 2021*

## INTRODUCTION:

### Draft Budget

The Draft Budget is the first of three budgets presented to the Board and the base foundation for which the FY 2021-22 budget begins to be developed. At this time, most final decisions have not been made on new-year priorities. Assumptions that were made in preparation of the Draft Budget can certainly be impacted by later decisions. Only the General Fund exists at this point in the year and is in the developmental stage within MUNIS, grants are projected amounts only. Grant trends can be analyzed and specific grant issues can be discussed at a later date. This Draft Budget is unique in that there are new elements that have already been approved, and these will be delineated below.

Assumptions included within the FY22 Draft Budget:

- Salary adjustments for steps – \$12.2 million
- Assumes the 4% maximum increase in property tax revenue, is subject to Board approval in August
- Assumes the same base SEEK per pupil of \$4,000 as the previous biennium. The state biennial budget has not yet been established. We should know more about the SEEK appropriation and possible state mandates by the Tentative Budget in May.
- Assumes the employer rate for the pension plans of classified employees (CERS) stays the same as the prior year. The state legislators can increase the rate by as much as 12%, but this will not be determined until the state biennial budget is finalized.
- The Draft Budget typically will not include any reductions or eliminations beyond the removal of one-time increases that were allocated in the prior year. Therefore, the Budget assumes the same level of staffing as FY21, we know this will change based on the upcoming decisions by the Board. Board decision points regarding staffing levels are:
  - Submission of the FY 2021-22 school staffing and allocation standards on December 1, 2020
  - Central office organizational charts approved by the Board for the new-year
  - Possible budget reductions at all levels to balance the budget
  - The FY 2021-22 Draft Budget includes new increases in the General Fund:
    - \$892,000 – Addition of 9<sup>th</sup> grade at W.E.B. DuBois Academy
    - \$835,000 – Addition of 12 new ESL teachers
    - \$820,000 – Addition of 7<sup>th</sup> grade at Grace James Academy of Excellence
    - \$130,592 –Black Student Union Sponsors
    - \$47,162 – Black Experience Design Framework
    - \$45,000 – Implicit Bias Training
    - \$35,000 – OVEC Membership

### Tentative Budget – to be presented in May

While the Draft Budget is the starting point of the new-year budget, the Tentative Budget will represent major decisions to be made over the subsequent months. The state biennial budget should be determined by that point, and can substantially impact General Fund as well as the grant programs. Presentation to the Board for the Tentative Budget will be a work session on May 4<sup>th</sup>. The final presentation of the Tentative Budget for Board consideration will be on May 25<sup>th</sup>. The Tentative Budget will represent the revenues and expenditures forecasted for the twelve months within the 2021-22 fiscal year. The grant budgets we know we will receive will be included and converted to the annual and recurrent grant amounts, knowing final grant amounts may change. Grants and other funds reported in this budget would be recorded within MUNIS. We also include the most recent implications of state and federal budget decisions. Most important, local Board decisions on budget priorities will have a significant impact on the Tentative Budget to be presented in May.

### Working Budget – to be presented in September

Each successive budget provides greater levels of accuracy and refinement. At this point, we can calculate our property tax revenues with high precision and our expense budgets are more precise as well.

Expected savings are assumed and included in district fiscal planning for each of the three budgets:

- Unused salary budget - this “vacancy credit” is accounted for in the district’s long-range planning and projected fund balance usage. We are currently projecting \$25 million in unused salary budget, but this amount will change once the budget process concludes in August.
- Federal reimbursements - telecommunications expense reimbursement through E-rate. We project this reimbursement will be \$752,000 in FY 2021-22.
- Reimbursements for transportation costs - we will be reimbursed by a federal program for approximately \$400,000 for mid-day transportation for special education students. The district has agreed to waive approximately \$4 million in transportation expenses for Early Childhood to provide for certified instruction, adjust for grant reductions, and provide as much budget flexibility as possible within the Early Childhood program.

Items not included in the Draft Budget are Carryover and Carry Forward:

- Carryover is the unused balance in the schools’ General Fund flexible accounts that are provided back to the schools in the subsequent year. The carryover amount to schools has ranged from \$6.7 million to \$11.1 million over the last ten years, with an average of \$8.4 million over the same period. The carryover amount will not be available until the current fiscal year is closed. Carryover provides schools the opportunity to plan for specific needs and removes the “use it or lose it” rationale. It is important to note carryover is neither a mandatory nor a guaranteed provision to schools. Schools are also provided carryover of their General Fund textbook code which was about \$2.5 million in FY 2020-21, and \$1.8 million in FY 2019-20. We also provide carryover to the Annual Facilities

Improvement Fund (AFIF) since many facility projects cannot be completed in one year. The AFIF carryover was about \$1.9 million in FY 2020-21 and about \$1.5 million in the fiscal year 2019-20. Neither the Draft Budget nor the Tentative Budget includes any carryover.

- Carry forward represents year-end encumbrances. These are legal obligations covered by a specific budget for which payment had not been issued by the end of the fiscal year. Typically, these are invoices received after June 30 for items ordered before July 1. The timing of carry forward does not allow it to be included in the Draft or Tentative Budget. Within the 2019-20 Working Budget, there was \$32.7 million carry forward. This carry forward was up from the previous' year totals of \$15.5 million and \$14.4 million for FY 2019-20 and FY 2018-19, respectively. The amount allocated is the required budget pushed forward from the prior year due to purchase orders. Carry forward is only included in the final Working Budget presented in September. In order to have a clear comparison to prior year expenses, we subtract carry forward in our presentation of the Working Budget. Neither the Draft Budget nor the Tentative Budget includes any carry forward.

The state-level decisions are not always available when the Draft Budget is prepared. FY 2018-19 and FY 2019-20 were the first and second year of the previous biennium. In a rare approach, the state approved a single-year budget for FY 2020-21. More recently, federal CARES Act funding was announced that would support school districts, replacing a portion of the state SEEK revenue. The state biennial budget for FY 2021-22 will not be determined until the spring of 2021. The development of our current SEEK forecast for FY 2021-22 includes certain variables and includes an assumption that base SEEK per-pupil will remain the same as the prior-year at \$4,000 per student. We do not currently know what the new Base SEEK will be, and whether there will be any mandated personnel expenses embedded in the state budget.

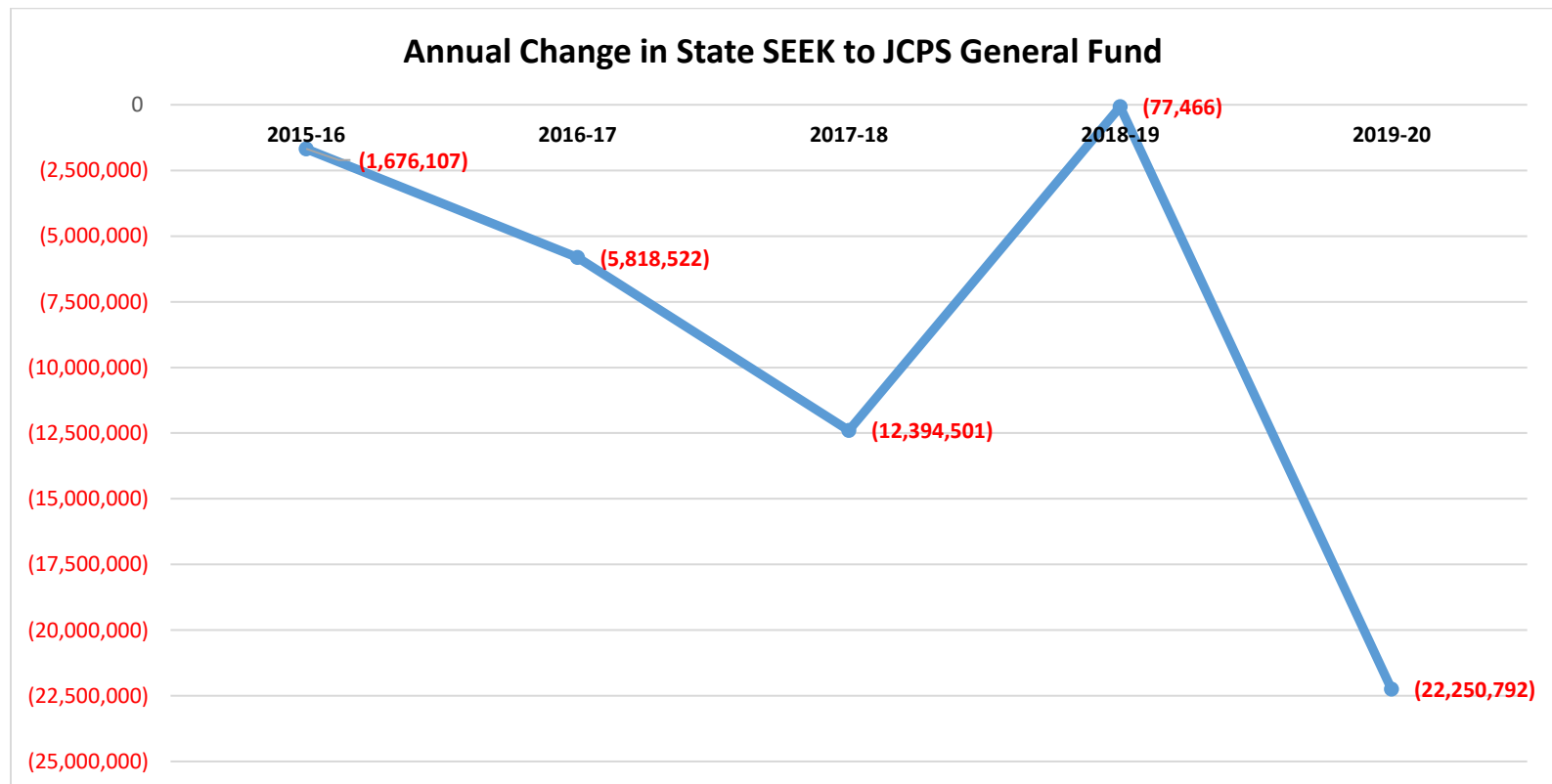
## REVENUE

Due to dependence on local property tax revenue, our year-end available cash balance needs to be sufficient to meet our expense obligations during the first four months of the fiscal year. Local property taxes are not received until mid-November of each year. The total increase in revenue is projected to be \$22.4 million in the General Fund. This revenue projection includes a SEEK forecast that is preceding major determinations of the state biennial budget. The impact of the upcoming state budget is one of the most profound unknown issues that will impact revenue streams at this point in the budget cycle.

**OCCUPATIONAL TAX:** Locally assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. This tax tends to provide for accurate measurement of the local workforce and the strength of the local economy. The forecast for these taxes is projected based upon historical trends, current year data from the Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational tax history shows the economy can drastically change the receipts. The recession of 2010 resulted in decreases in occupational taxes for two years. Occupational taxes represent 17.7% of all General Fund revenue receipts, not including fund balance or on-behalf payments from the state. This category of revenue had certainly rebounded after the 2010 recession. However, the current recession caused by economic slowdown due to the pandemic resulted in a \$9.4 million decrease in revenue in FY 2019-20, an unprecedented 5.7% decrease. Previously, the worst annual decrease in the revenue stream in the Great Recession was 2.3%. The FY 2020-21 Working Budget includes a forecast for Occupational Taxes to return to the same funding level as FY 2018-19. This would be a 6%

increase in Occupational Taxes in FY 2020-21. The current year receipt trend seems promising for our forecast to be met, but the data is not yet conclusive since we only have the first five months reporting. For FY 2021-22, we are currently projecting an economic rebound accompanied by a 3.0% increase in Occupational Taxes.

SEEK: The SEEK funding formula has several data points used to calculate total SEEK. The main data points are Adjusted Average Daily Attendance (AADA) from the prior year, and total property assessments to include motor vehicle, real property and tangible property. This formula is comprised of both state and local support for education and requires local support based on property assessments. As assessments increase, the local portion increases and the state portion decreases. The SEEK formula is designed to add increasing levels of financial responsibility to the districts deemed property rich. Annual state SEEK receipts to the General Fund have decreased \$42.2 million from FY 2014-15 (\$267.9 million) to FY 2019-20 (\$225.7 million). The largest single-year actual decrease in state funding was \$22.3 million from FY 2018-19 to FY 2019-20, resulting from a decrease in AADA and an increase in property assessments.



PROPERTY TAXES: For the Draft Budget of FY 2021-22, we have assumed the maximum allowable increase without recall of 4%, but we are optimistic about the finalization of the additional tax rate approved by the Board beginning FY 2020-21. The approved levels of property tax in any given year impact the revenues for property tax in every subsequent year. A compensating rate approved in one year will result in a forfeiture of revenue more than \$80 million over a five year period. The projected increase in property taxes is currently \$22.3 million.

INDIRECT COST: This is a cost to a federal program, but a revenue source for the General Fund. This charge to the grant is the result of applying an allowable percentage to the grant for general administrative expenses incurred as a result of services provided to the grant such as payroll processing and other services including accounting services. While this revenue category is still less than 1% of the total General Fund revenue, the budget increased by over \$3 million in 2015-16 due to applying an Indirect Cost rate to Nutrition Services. This revenue source will provide about \$6.6 million in revenue to the General Fund in FY 2021-22.

## EXPENSES

Within the Draft Budget we have included the following:

- Staffing and adequate allocations for 148 school sites including Early Childhood. We have 90 elementary schools, 22 middle schools (including Frost 6<sup>th</sup> grade Academy), 20 high schools, and 14 special schools (including five Special Education Schools). We also support 13 state agency sites. Regular education schools are allocated based on enrollment projections and approved standards. Schools will receive their preliminary allocations by the first week of February. Special schools and state agency sites are budgeted based on approved allocations, program needs, and individual school's student capacities.
- Full-day Kindergarten funding has been included, however, state funding only supports half-day Kindergarten classes.
- Early Childhood program supporting state requirements for 3-year olds with Individual Education Plans, and 4-year olds that qualify for free and reduced lunch.
- Textbook funding for all three instructional levels. The state eliminated textbook grant funding for elementary and middle schools in FY 2018-19 through FY 2020-21. We do not expect state support of textbooks to return in FY 2021-22.
- Continuing to support additional teachers for the trimester, 7-period, and other scheduling strategies at the high school level;
- Continuation of providing additional teachers for the elementary magnet school program;
- Steps for all eligible employees, additional ESL teachers added over the last three years, and other components supporting schools.
- Allocations adequate for the support of acknowledged staffing levels and positions approved by the Board
- Allocations for program sustainment related to statutory responsibilities of ECE, State Agency, and English as a Second Language.

The following is a summary of the projected FY 2021-22 expense budgets of all funds of Jefferson County Public Schools, \$1,668,221,021

GENERAL FUND - Expense budget is \$1,358,541,121, including \$298.2 million in state-paid benefits. Primarily funded by property taxes, occupational taxes, and state SEEK. Approximately 91% of the General Fund is personnel-related and 9% is operational, not including contingency representing fund balance. School-level allocations, including District-wide school-centered costs, are 76% of the budget, but this will increase by the Working Budget. This General Fund budget allocates 97% of the available funding to services relevant to student services, including district-wide school-centered costs. Approximately 3% is business office operational expenses (function series 2300 & 2500), such as Finance, Human Resources, and Information Technology.

GRANTS and AWARDS – Budget projected at \$134 million. This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This fund is a multi-year fund where projects budgeted will often extend beyond a single fiscal year, and grant periods do not always coincide with the fiscal year. Some grant amounts will not be known until the Working Budget is presented in September.

CAPITAL OUTLAY – This is funded by \$100 per Adjusted Average Daily Attendance (AADA) by the SEEK formula and used for bond payment and capital improvement. The Budget will be about \$8.4 million. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources.

BUILDING FUND – Funded by the nickel tax within the property tax rate and can only be used for bond payment and capital improvement. The budget will be approximately \$42.5 million. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources.

CONSTRUCTION FUND – This multi-year fund houses the bond proceeds as revenue and expenses of bondable projects. The budget is projected to be about \$40 million. The unmet facility needs of JCPS exceed \$1.3 billion.

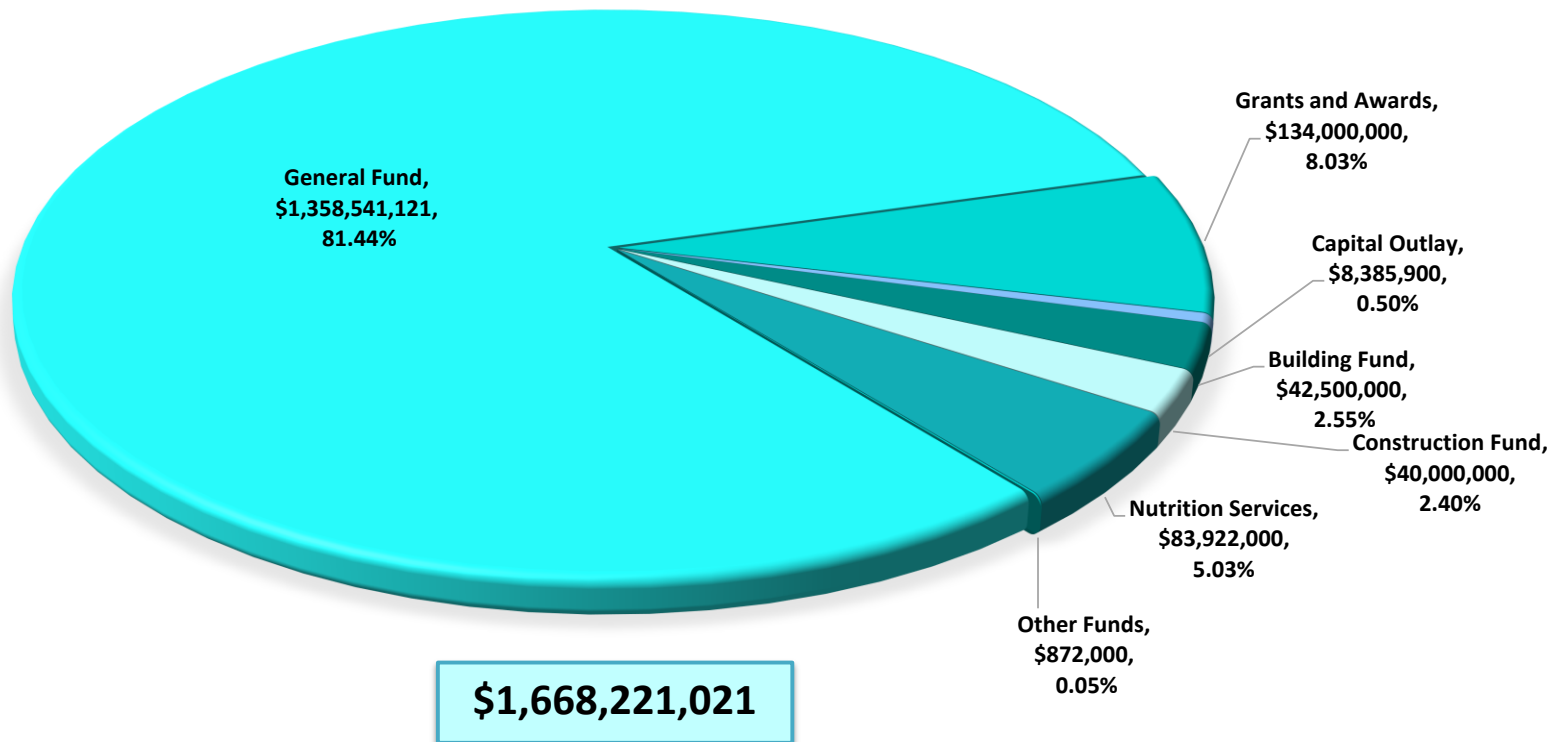
NUTRITION SERVICES FUND – Local and federal funding for Nutrition Services, including staff and Nutrition Center. This fund includes revenue from paid school meals and federal funding on free/reduced meals. The budget is approximately \$84 million, including fund balance.

DAYCARE OPERATIONS – These are enterprise funds for daycare operations and are part of the Teenage Parent Program (TAPP) budget. The budget is about \$400,000.

ADULT EDUCATION FUNDS – This is the enterprise component only of Adult Education and family literacy, and does not represent the entire budget of the Adult Education program. The budget is about \$300,000.

ENTERPRISE FUND - This is the Challenger Learning Center, the aquatics program, and the all-county band and orchestra. The budget is \$172,000.

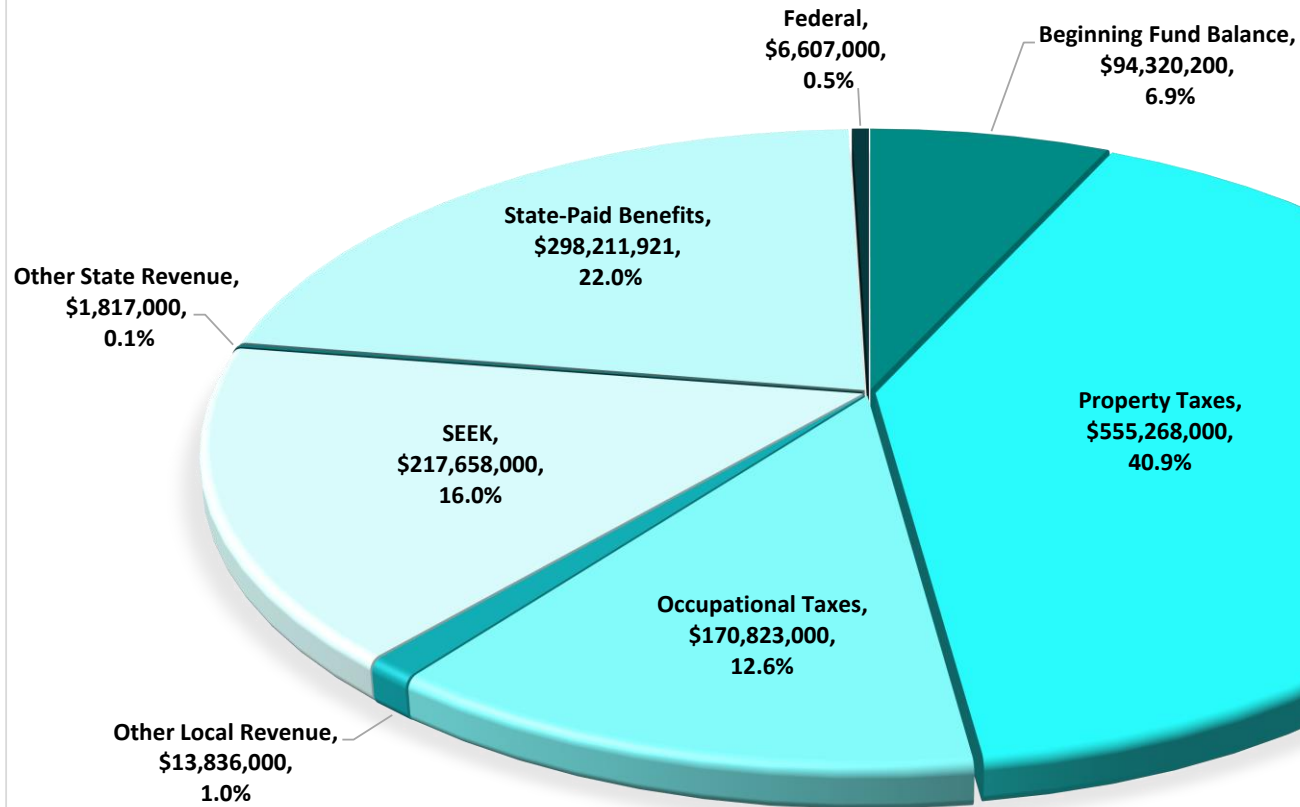
**JCPS DRAFT BUDGET  
FY 2021-22  
ALL FUNDS**



Note that General Fund, Grants and Awards, and Nutrition Services make up 94.5% of the total. The categorical funds supporting capital improvement make up an additional 5.5%.

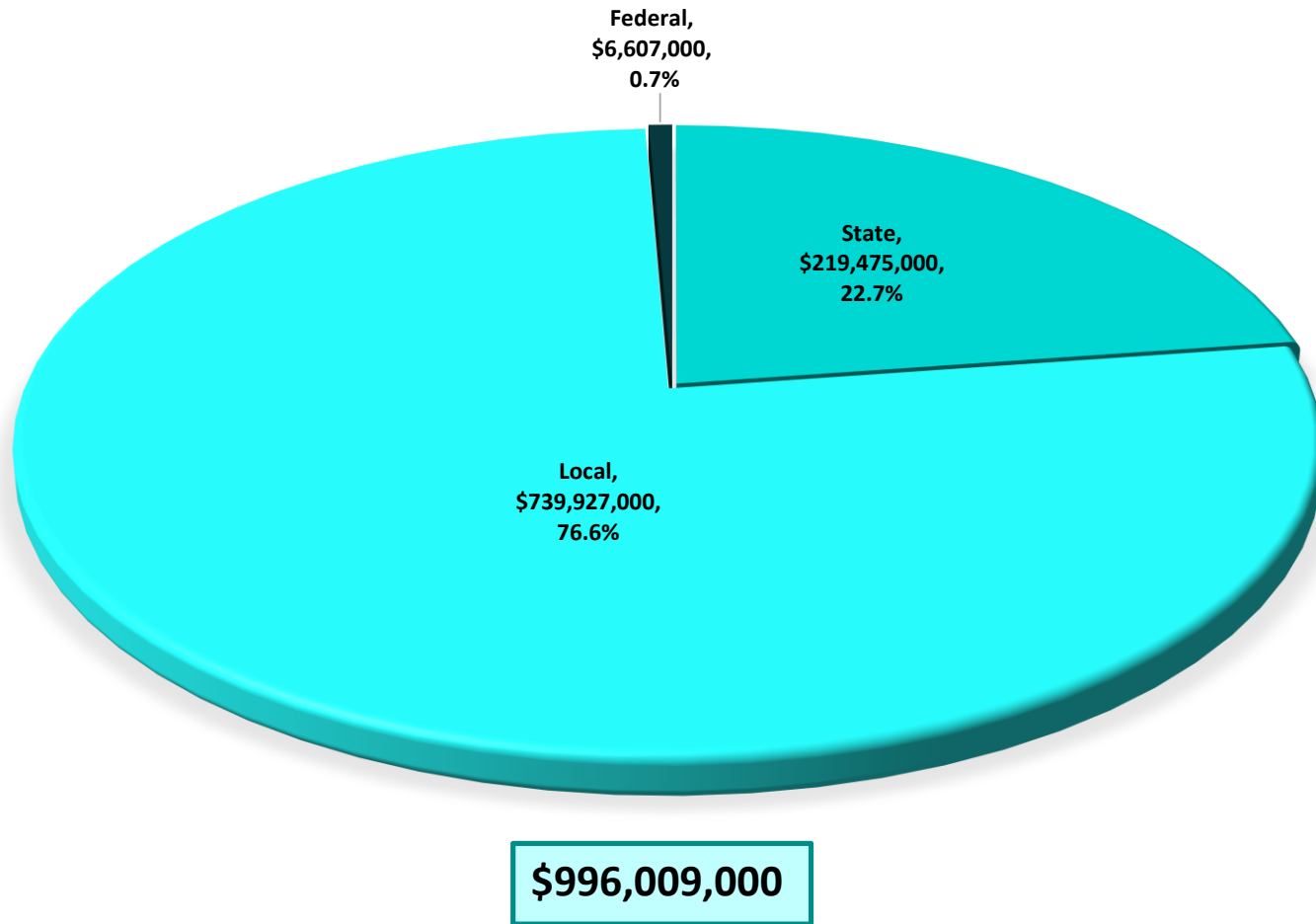


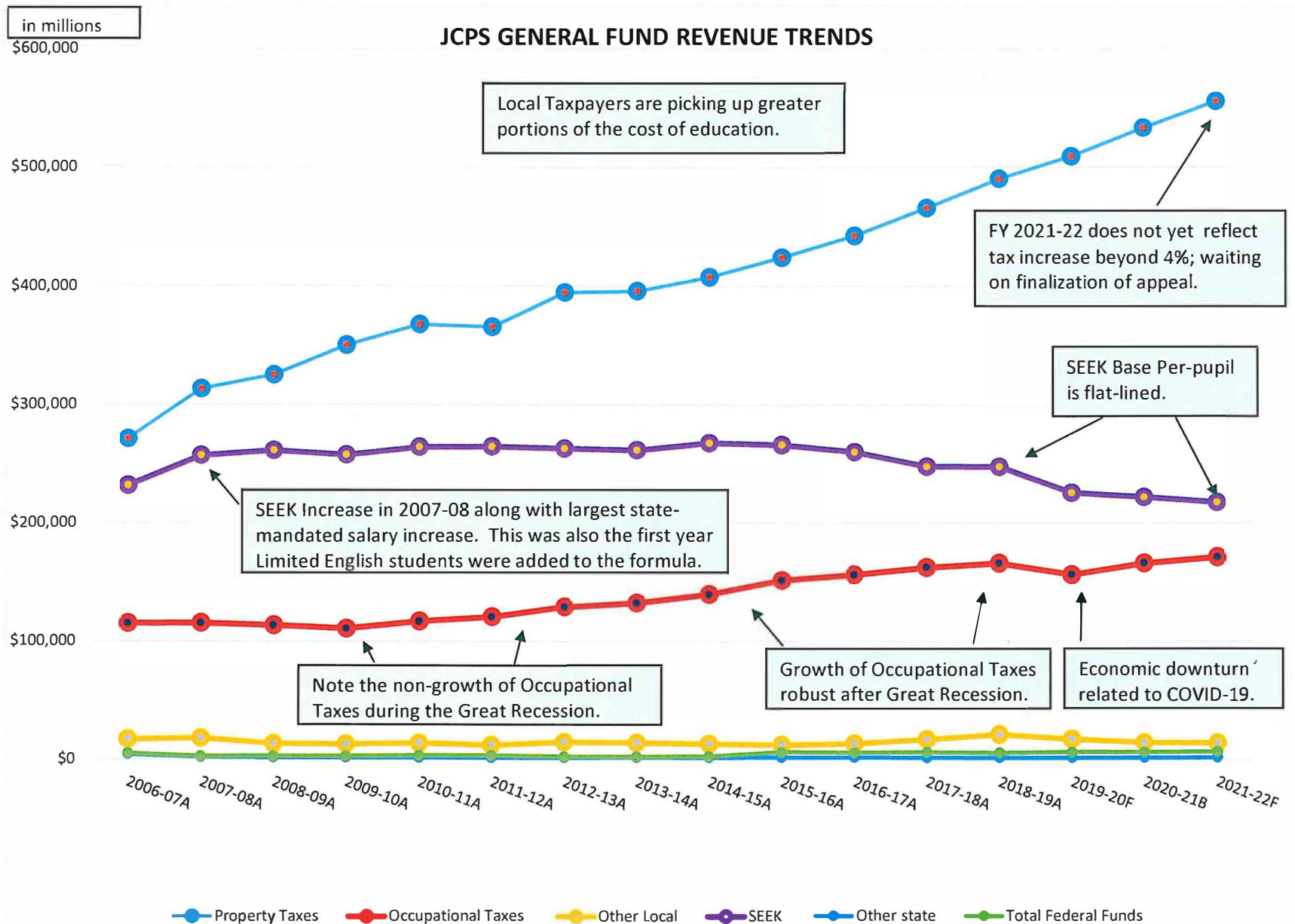
**JCPS DRAFT BUDGET  
FY 2021-22  
GENERAL FUND REVENUE**



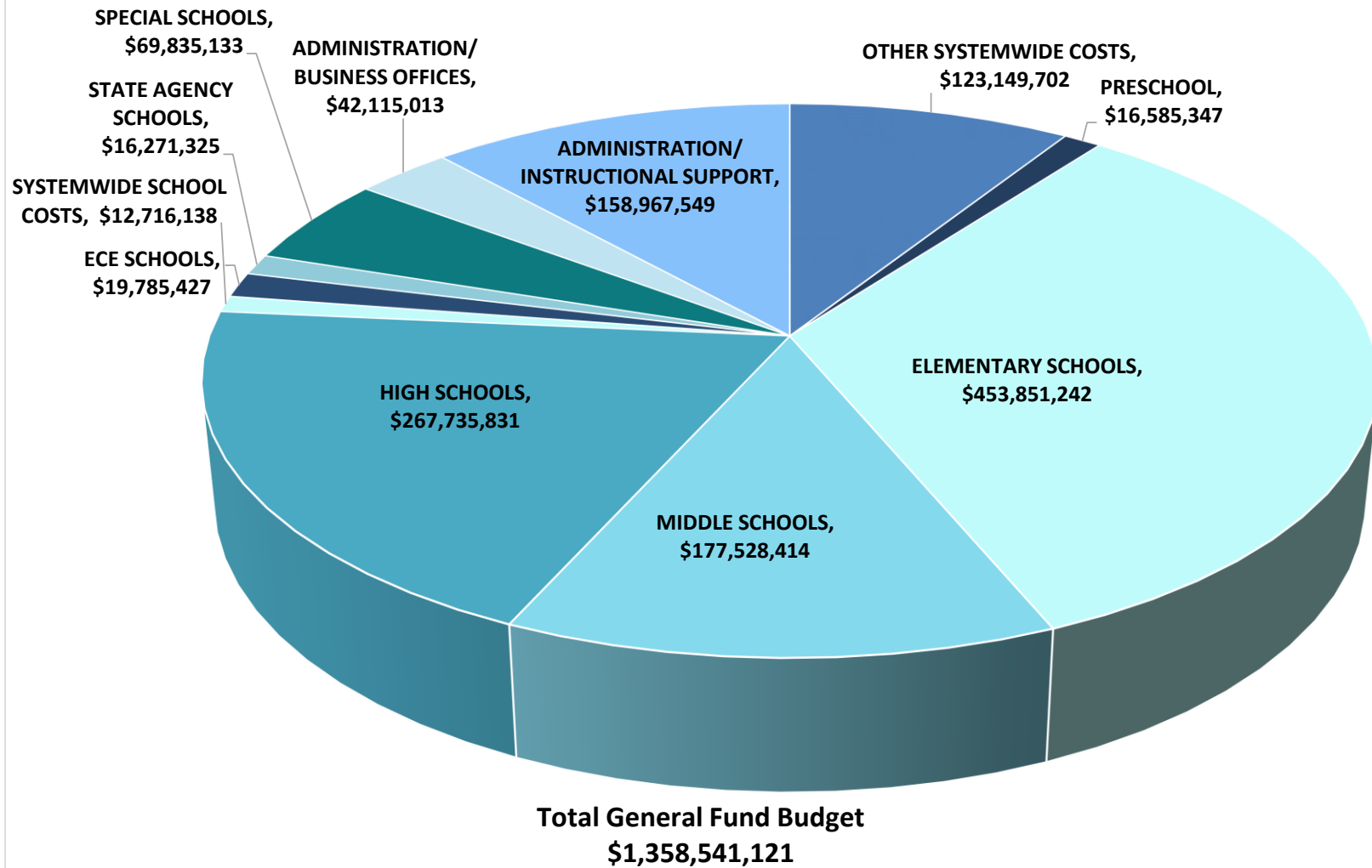
**\$1,358,541,121**

**JCPS DRAFT BUDGET FY 2021-22**  
**GENERAL FUND RECEIPTS**  
(excludes beginning fund balance and state-paid benefits)

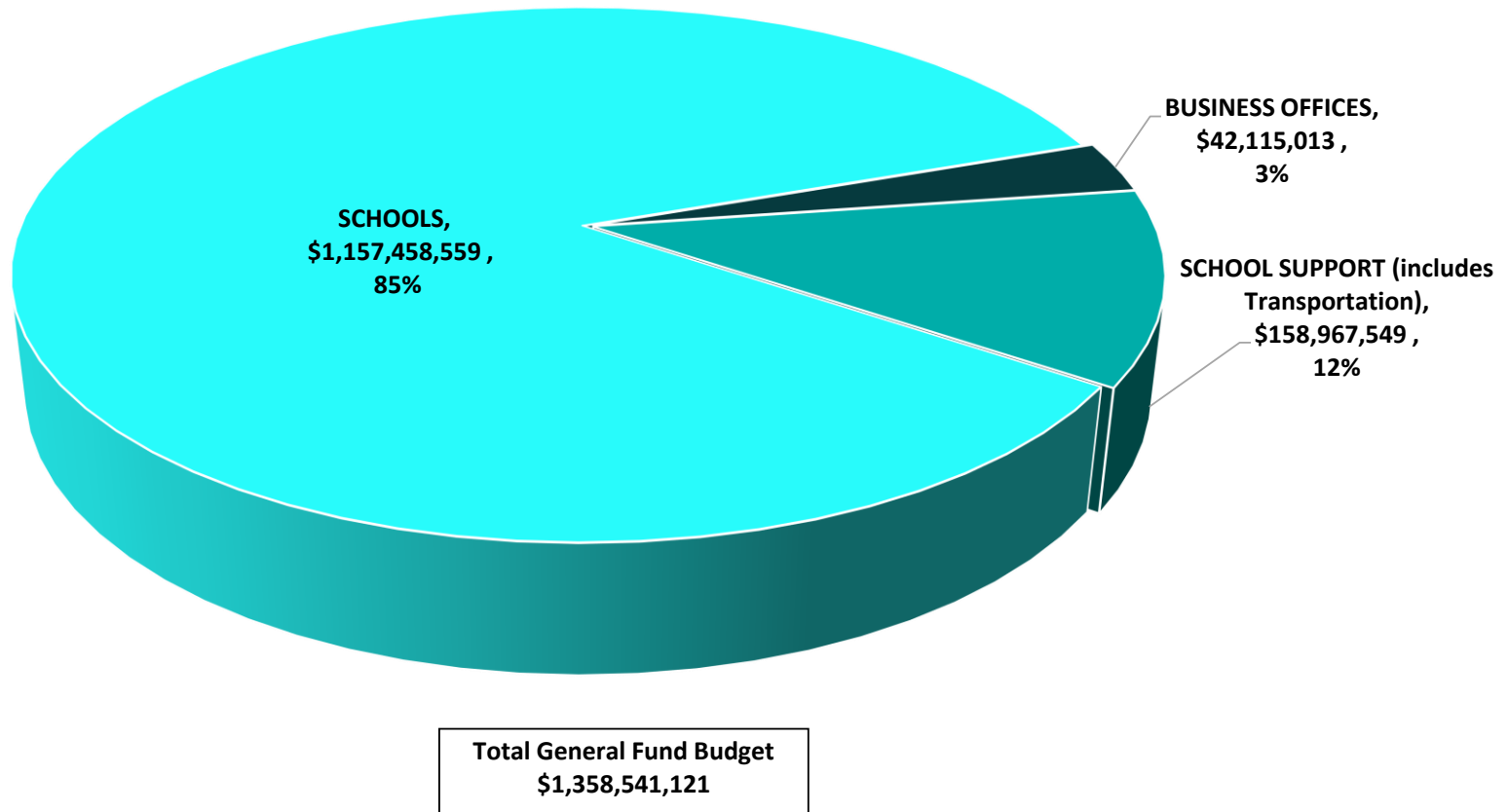




**JCPS General Fund Draft Budget  
by State Account Code Structure / Instructional Level  
2021-22**



**Jefferson County Public Schools  
General Fund Draft Budget  
Percentage of Budget Direct to Schools  
2021-2022**



**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET - REVENUE WITH HISTORY**

| Org | Object | Project | Description                    | 2017<br>Actual        | 2018<br>Actual        | 2019<br>Actual        | 2020<br>Actual        | 2021<br>Orig Budget   | 2022<br>Budget        |
|-----|--------|---------|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 110 | 0999   |         | BEG BALANCE CARRY FORWARD      | -132,975,573          | -                     | -                     | -                     | -108,500,000          | -94,320,200           |
| 110 | 0999N  |         | BEG BAL NON SPENDABLE          | -                     | -3,048,750            | -3,202,317            | -2,423,932            | -                     | -                     |
| 110 | 0999U  |         | BEG BAL UNASSIGNED             | -                     | -94,286,427           | -99,310,426           | -74,085,873           | -                     | -                     |
| 110 | 1111   |         | GENERAL PROPERTY TAX           | -397,432,143          | -419,678,233          | -442,127,249          | -462,895,650          | -489,565,000          | -505,374,000          |
| 110 | 1115   |         | DELINQUENT PROPERTY TAX        | -4,895,473            | -4,883,414            | -5,228,894            | -4,001,458            | -5,200,000            | -5,000,000            |
| 110 | 1117   |         | MOTOR VEHICLE TAX              | -29,045,275           | -29,567,758           | -30,034,314           | -28,716,415           | -32,761,000           | -30,502,000           |
| 110 | 1119   |         | FRANCHISE TAX                  | -10,793,940           | -11,484,939           | -12,681,043           | -13,380,801           | -14,462,000           | -14,392,000           |
| 110 | 1131   |         | OCCUPATIONAL TAX               | -156,387,646          | -162,374,610          | -165,754,818          | -156,348,315          | -165,755,000          | -170,823,000          |
| 110 | 1191   |         | OMITTED PROPERTY TAX           | -5,073,158            | -6,008,970            | -7,040,147            | -5,182,110            | -7,000,000            | -5,600,000            |
| 110 | 1280   |         | REVENUE IN LIEU OF TAXES       | -1,921,774            | -1,713,752            | -1,687,152            | -2,733,669            | -1,690,000            | -2,730,000            |
| 110 | 1310   |         | TUITION FROM INDIVIDUALS       | -6,008                | -9,591                | -6,549                | -                     | -7,000                | -                     |
| 110 | 1320   |         | TUIT FRM OTH GOVT SRCS IN KY   | -179,244              | -199,679              | -222,561              | -259,992              | -222,000              | -260,000              |
| 110 | 1340   | 003XC   | OTHER TUITION                  | -18,000               | -12,000               | -5,000                | -                     | -5,000                | -                     |
| 110 | 1340   | 003XE   | OTHER TUITION                  | -190,000              | -242,000              | -229,142              | -204,450              | -229,000              | -260,000              |
| 110 | 1340   | 003XI   | OTHER TUITION                  | -                     | -6,000                | -                     | -                     | -                     | -                     |
| 110 | 1340   | 003XS   | OTHER TUITION                  | -200                  | -10,000               | -45,000               | -30,000               | -45,000               | -30,000               |
| 110 | 1510   |         | INTEREST ON INVESTMENTS        | -1,918,637            | -3,149,013            | -7,371,642            | -4,395,350            | -1,400,000            | -400,000              |
| 110 | 1911   |         | BUILDING RENTAL                | -2,932,392            | -2,930,465            | -2,949,577            | -2,911,721            | -2,950,000            | -2,915,000            |
| 110 | 1919   |         | OTHER RENTAL INCOME            | -1,164,323            | -1,103,104            | -1,295,519            | -1,310,631            | -1,300,000            | -1,311,000            |
| 110 | 1920   | 0566    | CONTRIBUTIONS/DONATIONS        | -96,780               | -88,356               | -5,715                | -                     | -5,000                | -                     |
| 110 | 1931   |         | GAIN ON SALE OF LAND/BUILDINGS | -                     | -998,975              | -                     | -3,750                | -                     | -                     |
| 110 | 1932   |         | GAIN/LOSS ON SALE OF EQUIP     | -51,968               | -537,975              | -29,252               | -7,359                | -                     | -                     |
| 110 | 1991   |         | TRANSCRIPT FEES                | -62,038               | -77,219               | -68,079               | -65,164               | -68,000               | -65,000               |
| 110 | 1999   |         | OTHER MISCELLANEOUS REVENUE    | -29,346               | -124,719              | -180,289              | -265,363              | -180,000              | -265,000              |
| 110 | 3111   |         | SEEK PROGRAM                   | -260,406,772          | -248,012,271          | -247,934,805          | -225,684,013          | -216,305,000          | -217,658,000          |
| 110 | 3129   |         | KSB/KSD TRANSPORTATION         | -35,605               | -25,840               | -15,255               | -17,593               | -22,000               | -17,000               |
| 110 | 3130   |         | NATIONAL BOARD CERT REIMBURSE  | -434,848              | -                     | -                     | -                     | -421,000              | -                     |
| 110 | 3800   |         | REV IN LIEU OF TAXES/STATE SRC | -1,747,810            | -1,895,654            | -1,796,614            | -1,806,283            | -1,796,000            | -1,800,000            |
| 110 | 3900   | 01EX    | ON-BEHALF PAYMENTS / STATE     | -191,618,724          | -297,661,921          | -301,682,505          | -320,023,035          | -297,561,921          | -297,561,921          |
| 110 | 3900   | 16MX    | ON-BEHALF PAYMENTS / STATE     | -575,594              | -648,952              | -670,374              | -631,031              | -650,000              | -650,000              |
| 110 | 4100   |         | UNRESTRICTED DIRECT FEDERAL    | -2,831                | -8,185                | -10,809               | -6,256                | -10,000               | -7,000                |
| 110 | 5210   |         | FUND TRANSFER                  | -48                   | -36,000               | -150,241              | -                     | -                     | -                     |
| 110 | 5220   |         | INDIRECT COSTS TRANSFER        | -6,139,104            | -6,392,432            | -5,888,749            | -6,554,964            | -6,210,408            | -6,600,000            |
|     |        |         |                                | <b>-1,206,135,253</b> | <b>-1,297,217,206</b> | <b>-1,337,624,037</b> | <b>-1,313,945,178</b> | <b>-1,354,320,329</b> | <b>-1,358,541,121</b> |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit                                 | Description                    | 2018<br>Actual     | 2019<br>Actual     | 2020<br>Actual     | 2021<br>Orig Budget | 2022<br>Budget     |
|--------------------------------------|--------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| <b>01 ADMINISTRATION</b>             |                                |                    |                    |                    |                     |                    |
| AB1                                  | CHIEF OF STAFF                 | -                  | 616,994            | 713,748            | 897,230             | 903,425            |
| AD1                                  | ADMINISTRATION                 | 2,024,335          | 790,197            | 634,761            | 601,630             | 604,643            |
| GC1                                  | GENERAL COUNSEL                | -                  | 1,498,299          | 1,474,250          | 1,596,739           | 1,591,244          |
| IA1                                  | INTERNAL AUDIT                 | -                  | 736,357            | 778,529            | 739,211             | 741,069            |
|                                      |                                | <b>2,024,335</b>   | <b>3,641,847</b>   | <b>3,601,289</b>   | <b>3,834,810</b>    | <b>3,840,380</b>   |
| <b>02 OPERATIONS DIVISION</b>        |                                |                    |                    |                    |                     |                    |
| CI1                                  | FACILITIES CAPITAL IMPROVEMENT | 2,808,108          | 6,523,489          | 11,032,283         | 7,576,500           | 7,576,500          |
| DG1                                  | DIGITAL TECHNOLOGY             | -298               | -292               | -358               | -                   | -                  |
| FA1                                  | FACILITY PLANNING              | 874,681            | 926,588            | 1,130,091          | 1,095,660           | 1,085,458          |
| OP1                                  | OPERATIONS SERVICES            | 344,269            | 309,683            | 730,893            | 1,085,493           | 1,151,256          |
| PM1                                  | PROPERTY MGMT & MAINT          | 23,300,704         | 24,169,872         | 23,286,406         | 27,947,735          | 28,470,760         |
| PT1                                  | PERFORMANCE AND TECHNOLOGY     | 676,292            | 467,359            | -                  | -                   | -                  |
| SF1                                  | SAFETY AND ENVIRONMENTAL SERV  | 1,240,495          | 1,323,960          | 1,296,859          | 1,386,616           | 1,387,815          |
| SI1                                  | SECURITY AND INVESTIGATIONS    | 3,204,392          | 3,437,310          | 2,511,785          | 2,968,790           | 2,781,254          |
| SU1                                  | SUPPLY SERVICES                | 2,700,332          | 2,705,746          | 2,484,965          | 2,531,707           | 2,423,559          |
| TR1                                  | TRANSPORTATION SERVICES        | 49,934,672         | 54,793,503         | 52,353,419         | 56,602,565          | 47,948,320         |
| VM1                                  | VEHICLE MAINTENANCE            | 26,108,951         | 20,264,876         | 21,291,922         | 18,040,180          | 18,004,603         |
|                                      |                                | <b>111,192,598</b> | <b>114,922,093</b> | <b>116,118,265</b> | <b>119,235,246</b>  | <b>110,829,525</b> |
| <b>03 ACADEMIC SCHOOLS DIVISION</b>  |                                |                    |                    |                    |                     |                    |
| AE1                                  | ADULT EDUCATION                | 162,493            | 147,221            | 135,202            | 157,107             | -                  |
| AI1                                  | ACCELERATED IMPROVEMENT (AIS)  | -                  | -                  | 664,023            | 830,609             | 841,941            |
| AS1                                  | ACADEMIC SCHOOL DIVISION       | 3,426              | 766,127            | 272,175            | 265,812             | 271,856            |
| AT1                                  | ACTIVITIES AND ATHLETICS       | 622,236            | 803,311            | 721,753            | 915,404             | 882,529            |
| CH1                                  | OPTIONS/MAGNETS PROGRAMS       | 314,624            | 1,746,179          | 1,538,127          | 1,334,027           | 1,240,381          |
| FO1                                  | ACAD SCH DIV (MIDDLE SCHOOLS)  | 374,474            | 439,382            | 466,633            | 466,478             | 458,237            |
| ON1                                  | ACAD SCH DIV (ELEM ZONE1)      | 434,257            | 456,246            | 478,719            | 451,099             | 439,820            |
| ST1                                  | TRANSITION READINESS           | 1,069,425          | 1,900,979          | 1,763,885          | 1,945,271           | -                  |
| SX1                                  | ACAD SCH DIV (HIGH SCHOOLS)    | 397,805            | 613,266            | 580,829            | 693,592             | 690,257            |
| TH1                                  | ACAD SCH DIV (ELEM ZONE 3)     | 351,361            | 451,025            | 473,102            | 476,108             | 472,701            |
| TW1                                  | ACAD SCH DIV (ELEM ZONE 2)     | 377,558            | 439,066            | 449,067            | 452,750             | 451,982            |
|                                      |                                | <b>4,107,658</b>   | <b>7,762,803</b>   | <b>7,543,515</b>   | <b>7,988,257</b>    | <b>5,749,703</b>   |
| <b>03 ACADEMIC SERVICES DIVISION</b> |                                |                    |                    |                    |                     |                    |
| AO1                                  | ACADEMIC SERVICES DIVISION     | 1,064,887          | 1,305,064          | 899,515            | 1,539,349           | 1,577,165          |
| CA1                                  | TEACHING & LEARNING            | 604,558            | 2,696,361          | 4,848,144          | 6,103,936           | 6,145,389          |
| CM1                                  | TEACH & LEARN INNOVATION       | 5,273,901          | 3,548,186          | 3,649,276          | 4,007,020           | 3,612,547          |
| DE1                                  | DUVALLE EDUCATION CENTER       | 467,378            | 483,322            | 472,442            | 516,438             | 504,557            |
| FI1                                  | SCHOOL CULTURE & CLIMATE       | 2,946,885          | 4,404,003          | 3,347,562          | 4,027,062           | 4,027,073          |
| HP1                                  | PHYSICAL DEV & HEALTH SERV     | 3,714,860          | 3,783,487          | 3,594,556          | 4,089,322           | 3,427,229          |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit  | Description                    | 2018<br>Actual    | 2019<br>Actual    | 2020<br>Actual    | 2021<br>Orig Budget | 2022<br>Budget    |
|---|--------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| LE1   | ESL                            | 2,311,247         | 2,005,971         | 2,177,880         | 2,264,543           | 2,141,905         |
| LI1   | LIBRARY MEDIA SERVICES         | 1,947,045         | 1,994,443         | 1,845,778         | 1,857,219           | 1,890,033         |
| PP1   | PUPIL PERSONNEL                | 2,906,994         | 3,524,450         | 3,563,222         | 3,671,729           | 2,661,124         |
| SP1   | ACADEMIC SUPPORT SERVICES      | 1,861,857         | 1,204,858         | 1,348,514         | 1,523,130           | 1,506,225         |
| TI1   | TITLE I,II,IV, & PRG SUPPORT   | 1,282,690         | 1,444,951         | 1,503,050         | 1,637,278           | 1,621,417         |
|   |                                | <b>24,382,301</b> | <b>26,395,096</b> | <b>27,249,939</b> | <b>31,237,027</b>   | <b>29,114,663</b> |
| <b>03 EXCEPTIONAL CHILD EDUCATION</b>                     |                                |                   |                   |                   |                     |                   |
| EC1   | EXCEPTIONAL CHILD EDUCATION    | 5,533,885         | 6,157,536         | 6,457,724         | 7,093,432           | 7,687,536         |
| EP1   | ECE PLACEMENT AND ASSESSMENT   | 4,138,517         | 4,112,574         | 3,985,531         | 4,272,228           | -                 |
|   |                                | <b>9,672,402</b>  | <b>10,270,111</b> | <b>10,443,256</b> | <b>11,365,660</b>   | <b>7,687,536</b>  |
| <b>04 ACCOUNTABILITY RESEARCH AND SYSTEMS IMPROVEMENT</b> |                                |                   |                   |                   |                     |                   |
| EV1   | ACCT, RES & SYSTEM IMP         | 3,108,262         | 1,220,131         | 1,057,861         | 1,001,845           | 974,507           |
| PL1   | SYSTEMS IMPROVEMENT            | 690,545           | 772,929           | 1,157,075         | 1,188,572           | 1,583,125         |
| RD1   | RESOURCE DEVELOPMENT           | 501,094           | 493,420           | 513,126           | 536,516             | 543,221           |
| TS1   | ASSESSMENT                     | 692,970           | 674,301           | 652,211           | 776,632             | 775,167           |
|   |                                | <b>4,992,871</b>  | <b>3,160,781</b>  | <b>3,380,273</b>  | <b>3,503,565</b>    | <b>3,876,020</b>  |
| <b>05 COMMUNICATIONS AND COMMUNITY RELATIONS</b>          |                                |                   |                   |                   |                     |                   |
| CC1   | COMMUNICATION/COMMUNITY RELA   | 1,448,635         | 1,503,035         | 1,591,632         | 1,591,333           | 1,634,771         |
| MP1   | MATERIALS PRODUCTION           | 1,562,254         | 1,521,059         | 1,711,861         | 1,820,837           | 1,817,934         |
|   |                                | <b>3,010,889</b>  | <b>3,024,094</b>  | <b>3,303,493</b>  | <b>3,412,170</b>    | <b>3,452,705</b>  |
| <b>06 BUSINESS SERVICES</b>                               |                                |                   |                   |                   |                     |                   |
| AC1   | ACCOUNTING SERVICES            | 1,523,403         | 1,606,369         | 1,656,623         | 1,770,463           | 1,770,339         |
| AR1   | ADMIN RECRUITMENT & DEVEL      | 1,535,666         | 23,209            | -                 | -                   | -                 |
| BS1   | BUSINESS SERVICES              | 1,227,697         | 11,469            | -                 | -                   | -                 |
| FP1   | BUDGET                         | 703,837           | 714,270           | 712,588           | 732,872             | 748,040           |
| FS1   | FINANCIAL SERVICES DIVISION    | 505,073           | 298,481           | 284,685           | 291,003             | 288,623           |
| GA1   | GRANTS AND AWARDS ACCOUNTING   | 738,109           | 581,895           | 576,701           | 604,021             | 605,739           |
| PR1   | PAYROLL AND CASH MANAGEMENT    | 1,222,099         | 1,333,688         | 1,344,375         | 1,409,370           | 1,493,448         |
| PU1   | PURCHASING                     | 1,023,692         | 999,304           | 1,047,882         | 1,115,537           | 1,119,108         |
|   |                                | <b>8,479,577</b>  | <b>5,568,684</b>  | <b>5,622,853</b>  | <b>5,923,266</b>    | <b>6,025,296</b>  |
| <b>06 HUMAN RESOURCES</b>                                 |                                |                   |                   |                   |                     |                   |
| BA1   | RISK MANAGEMENT AND BENEFITS   | 936,290           | 799,120           | 1,096,005         | 1,509,259           | 1,417,557         |
| CS1   | HR SUPPORT SERVICES            | 824,047           | 718,170           | 4,914             | -                   | -                 |
| CT1   | HR PERSONNEL SERVICE           | 1,792,502         | 1,896,893         | 3,671,632         | 4,428,799           | 4,087,405         |
| ER1   | LABOR MGT & EMPLOYEE RELATIONS | 477,069           | 456,529           | 417,114           | 407,251             | 407,005           |
| HU1   | HUMAN RESOURCES DIVISION       | 331,999           | 1,084,166         | 849,502           | 871,773             | 1,034,255         |
|   |                                | <b>4,361,907</b>  | <b>4,954,878</b>  | <b>6,039,168</b>  | <b>7,217,082</b>    | <b>6,946,222</b>  |
| <b>06 TECHNOLOGY</b>                                      |                                |                   |                   |                   |                     |                   |



**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit                             | Description                    | 2018<br>Actual    | 2019<br>Actual    | 2020<br>Actual    | 2021<br>Orig Budget | 2022<br>Budget     |
|----------------------------------|--------------------------------|-------------------|-------------------|-------------------|---------------------|--------------------|
| CE1                              | TECHNOLOGY INTEGRATION         | 2,813,340         | 1,992,006         | 2,884,123         | 3,118,299           | 3,141,045          |
| MI1                              | INFORMATION TECHNOLOGY         | 12,266,422        | 10,829,201        | 11,335,515        | 11,627,280          | 11,318,543         |
| TD1                              | TECHNOLOGY DIVISION            | 3,450             | 1,040,570         | 1,232,549         | 1,288,431           | 1,332,603          |
|                                  |                                | <b>15,083,212</b> | <b>13,861,777</b> | <b>15,452,187</b> | <b>16,034,010</b>   | <b>15,792,192</b>  |
| <b>07 OTHER SYSTEMWIDE COSTS</b> |                                |                   |                   |                   |                     |                    |
| 000                              | DISTRICT WIDE                  | 41,577,929        | 40,260,860        | 50,890,976        | 35,117,331          | 35,117,331         |
| 950                              | DISTRICTWIDE EXPENSE           | 38,889,512        | 34,905,742        | 31,738,677        | 36,285,100          | 35,205,871         |
| 960                              | DISTRICTWIDE EXPENSES          | 2,918,692         | 2,054,978         | 2,141,829         | 41,750,277          | 52,826,499         |
|                                  |                                | <b>83,386,132</b> | <b>77,221,580</b> | <b>84,771,483</b> | <b>113,152,708</b>  | <b>123,149,701</b> |
| <b>08 EQUITY</b>                 |                                |                   |                   |                   |                     |                    |
| DV1                              | DIVERSITY EQUITY POVERTY DIV   | 2,859,437         | 4,590,938         | 4,062,489         | 5,916,467           | 5,724,228          |
|                                  |                                | <b>2,859,437</b>  | <b>4,590,938</b>  | <b>4,062,489</b>  | <b>5,916,467</b>    | <b>5,724,228</b>   |
| <b>10 ELEMENTARY SCHOOLS</b>     |                                |                   |                   |                   |                     |                    |
| 004                              | CAMP TAYLOR ELEMENTARY         | 4,805,956         | 4,960,436         | 5,522,021         | 5,308,843           | 5,446,114          |
| 005                              | CANE RUN ELEMENTARY            | 3,755,315         | 3,935,132         | 3,997,674         | 4,287,831           | 4,419,848          |
| 010                              | FAIRDALE ELEMENTARY SCHOOL     | 5,111,418         | 5,194,463         | 5,452,109         | 5,630,788           | 5,520,494          |
| 011                              | FERN CREEK ELEMENTARY SCHOOL   | 5,345,433         | 5,298,660         | 5,678,623         | 5,992,105           | 6,196,157          |
| 013                              | GREATHOUSE/SHRYOCK ELEMENTARY  | 4,648,146         | 4,683,250         | 4,878,570         | 4,823,952           | 4,901,477          |
| 014                              | GREENWOOD ELEMENTARY SCHOOL    | 3,898,694         | 4,044,824         | 3,908,597         | 4,284,648           | 4,587,591          |
| 016                              | ROBERTA TULLY ELEMENTARY       | 6,430,025         | 6,725,812         | 6,922,216         | 6,672,761           | 6,929,940          |
| 022                              | MEDORA ELEMENTARY SCHOOL       | 3,885,440         | 3,867,787         | 4,245,261         | 4,172,484           | 4,202,499          |
| 024                              | MIDDLETOWN ELEMENTARY SCHOOL   | 5,375,369         | 5,443,690         | 5,727,219         | 5,535,797           | 5,871,515          |
| 027                              | OKOLONA ELEMENTARY SCHOOL      | 3,291,333         | 3,215,412         | 3,448,176         | 3,514,643           | 3,670,629          |
| 038                              | BRECKINRIDGE/FRANKLIN ELEMENT  | 5,161,452         | 5,390,013         | 5,357,554         | 5,541,572           | 5,571,194          |
| 044                              | AUDUBON TRADITIONAL ELEMENTARY | 5,024,193         | 5,257,984         | 5,498,494         | 5,263,445           | 5,453,677          |
| 046                              | CHENOWETH ELEMENTARY SCHOOL    | 4,653,014         | 4,800,514         | 5,009,201         | 5,079,552           | 5,448,744          |
| 048                              | HAWTHORNE ELEMENTARY SCHOOL    | 3,855,235         | 4,084,742         | 4,140,915         | 4,378,722           | 4,319,921          |
| 055                              | BATES ELEMENTARY SCHOOL        | 5,256,242         | 5,211,269         | 5,497,545         | 5,559,955           | 5,664,244          |
| 058                              | GILMORE LANE ELEMENTARY SCHOOL | 2,948,737         | 3,113,099         | 8                 | -                   | -                  |
| 059                              | KENWOOD ELEMENTARY SCHOOL      | 5,340,027         | 5,528,381         | 5,573,341         | 5,734,503           | 5,766,560          |
| 060                              | CORAL RIDGE ELEMENTARY SCHOOL  | 5,381,216         | 5,800,264         | 5,699,257         | 5,743,150           | 5,803,845          |
| 061                              | GOLDSMITH LANE ELEMENTARY SCHL | 5,880,818         | 6,092,632         | 6,386,890         | 6,132,018           | 6,643,347          |
| 063                              | SCHAFFNER ELEMENTARY SCHOOL    | 4,649,555         | 4,630,142         | 4,637,681         | 4,748,503           | 4,795,443          |
| 064                              | ST MATTHEWS ELEMENTARY SCHOOL  | 5,257,007         | 5,324,720         | 5,512,763         | 5,193,624           | 5,590,671          |
| 066                              | WILKERSON ELEMENTARY SCHOOL    | 4,215,830         | 4,377,551         | 4,663,083         | 4,810,486           | 4,692,049          |
| 067                              | WILDER ELEMENTARY SCHOOL       | 5,003,558         | 4,891,599         | 5,320,894         | 5,141,325           | 5,413,830          |
| 069                              | WATSON LANE ELEMENTARY SCHOOL  | 2,861,741         | 2,852,013         | 2,819,717         | 3,217,937           | 3,300,792          |
| 071                              | STONESTREET ELEMENTARY SCHOOL  | 4,401,364         | 4,685,495         | 4,642,423         | 4,650,697           | 4,847,189          |
| 072                              | WATTERSON ELEMENTARY SCHOOL    | 4,761,291         | 4,658,736         | 4,491,567         | 4,902,410           | 4,932,857          |
| 076                              | INDIAN TRAIL ELEMENTARY SCHOOL | 4,772,878         | 4,581,538         | 5,227,640         | 6,283,805           | 6,170,396          |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit | Description                    | 2018<br>Actual | 2019<br>Actual | 2020<br>Actual | 2021<br>Orig Budget | 2022<br>Budget |
|------|--------------------------------|----------------|----------------|----------------|---------------------|----------------|
| 078  | ZACHARY TAYLOR ELEMENTARY SCHL | 4,447,874      | 4,444,612      | 4,562,930      | 4,441,447           | 4,561,200      |
| 079  | KERRICK ELEMENTARY SCHOOL      | 3,809,693      | 3,732,243      | 3,813,449      | 4,041,138           | 3,826,402      |
| 081  | RANGELAND ELEMENTARY SCHOOL    | 4,395,894      | 3,936,525      | 4,238,513      | 4,745,744           | 4,769,365      |
| 082  | DIXIE ELEMENTARY SCHOOL        | 4,172,004      | 4,134,214      | 4,053,928      | 3,921,028           | 4,009,116      |
| 083  | COCHRANE ELEMENTARY SCHOOL     | 4,323,929      | 4,396,788      | 4,610,434      | 4,778,319           | 4,657,599      |
| 086  | SANDERS ELEMENTARY SCHOOL      | 3,935,027      | 3,842,084      | 3,937,052      | 4,120,737           | 3,949,528      |
| 087  | SMYRNA ELEMENTARY SCHOOL       | 4,020,599      | 4,080,626      | 4,253,424      | 4,320,745           | 4,339,645      |
| 091  | BLUE LICK ELEMENTARY SCHOOL    | 4,160,709      | 4,409,483      | 4,484,693      | 4,546,241           | 4,535,577      |
| 092  | CRUMS LANE ELEMENTARY SCHOOL   | 4,608,943      | 4,759,614      | 4,536,092      | 4,745,145           | 4,754,597      |
| 094  | BOWEN ELEMENTARY SCHOOL        | 6,579,633      | 6,836,630      | 7,175,763      | 6,603,720           | 7,111,420      |
| 095  | HITE ELEMENTARY SCHOOL         | 3,963,016      | 4,127,774      | 4,300,749      | 4,208,792           | 4,332,511      |
| 096  | NORTON ELEMENTARY SCHOOL       | 6,059,489      | 6,221,879      | 6,762,021      | 6,440,350           | 6,759,568      |
| 097  | SHACKLETTE ELEMENTARY SCHOOL   | 4,195,215      | 4,279,200      | 4,168,139      | 4,201,746           | 4,148,860      |
| 099  | MINORS LANE ELEMENTARY SCHOOL  | 4,459,636      | 4,432,447      | 4,441,956      | 4,808,992           | 5,199,396      |
| 102  | MALCOLM CHANCEY ELEMENTARY SCH | 5,649,722      | 5,513,823      | 5,295,930      | 5,555,908           | 5,698,511      |
| 103  | SLAUGHTER ELEMENTARY SCHOOL    | 4,578,403      | 4,688,834      | 5,388,337      | 5,363,024           | 5,732,673      |
| 104  | TRUNNELL ELEMENTARY SCHOOL     | 4,177,807      | 4,270,883      | 4,333,622      | 4,624,951           | 4,860,102      |
| 106  | JOHNSONTOWN ROAD ELEMENTARY    | 3,587,311      | 3,740,381      | 3,862,019      | 3,719,843           | 3,776,376      |
| 107  | LUHR ELEMENTARY SCHOOL         | 4,941,416      | 5,281,666      | 5,401,168      | 5,210,624           | 5,447,040      |
| 109  | WHEELER ELEMENTARY SCHOOL      | 5,589,254      | 5,419,927      | 5,554,650      | 5,543,519           | 5,820,555      |
| 115  | GUTERMUTH ELEMENTARY SCHOOL    | 4,177,237      | 4,297,697      | 4,475,497      | 4,514,355           | 4,571,996      |
| 116  | WELLINGTON ELEMENTARY SCHOOL   | 4,000,868      | 4,294,611      | 4,250,970      | 4,485,265           | 4,531,895      |
| 117  | WILT ELEMENTARY SCHOOL         | 4,108,500      | 4,494,040      | 4,716,929      | 4,529,860           | 4,652,674      |
| 121  | HARTSTERN ELEMENTARY SCHOOL    | 4,373,687      | 4,625,017      | 4,864,127      | 4,936,156           | 5,037,879      |
| 126  | LAYNE ELEMENTARY SCHOOL        | 3,581,835      | 3,497,847      | 3,770,588      | 3,963,123           | 3,937,847      |
| 127  | AUBURNDALE ELEMENTARY SCHOOL   | 5,120,801      | 5,136,592      | 5,159,280      | 5,297,500           | 5,408,795      |
| 128  | PRICE ELEMENTARY SCHOOL        | 4,761,210      | 5,011,153      | 5,358,496      | 5,334,116           | 5,526,541      |
| 131  | EISENHOWER ELEMENTARY SCHOOL   | 4,910,923      | 4,956,267      | 5,228,740      | 5,095,414           | 5,152,066      |
| 134  | KLONDIKE LANE ELEMENTARY SCH   | 4,341,384      | 4,333,534      | 4,687,181      | 4,604,245           | 4,501,508      |
| 145  | LAUKHUF ELEMENTARY SCHOOL      | 4,059,659      | 4,358,692      | 4,451,868      | 4,678,304           | 4,743,882      |
| 146  | LOWE ELEMENTARY SCHOOL         | 5,179,999      | 5,189,554      | 5,363,341      | 5,256,397           | 5,572,906      |
| 147  | MILL CREEK ELEMENTARY SCHOOL   | 4,017,501      | 4,400,595      | 4,352,962      | 4,726,148           | 4,580,853      |
| 149  | BLAKE ELEMENTARY SCHOOL        | 4,448,471      | 4,614,442      | 4,732,364      | 4,820,174           | 4,660,130      |
| 156  | DUNN ELEMENTARY SCHOOL         | 4,719,098      | 4,709,958      | 5,066,882      | 4,811,885           | 5,018,401      |
| 166  | JEFFERSTOWN ELEMENTARY SCHOOL  | 6,480,167      | 6,447,442      | 6,752,810      | 6,750,181           | 6,907,276      |
| 175  | ALEX R KENNEDY ELEMENTARY      | 2,590,243      | 3,137,749      | 3,150,034      | 3,247,349           | 3,195,516      |
| 182  | WHEATLEY ELEMENTARY SCHOOL     | 3,711,096      | 3,900,161      | 4,217,642      | 4,334,771           | 4,396,824      |
| 185  | ATKINSON ELEMENTARY SCHOOL     | 4,342,261      | 4,649,652      | 4,641,178      | 4,981,347           | 4,925,419      |
| 211  | STOPHER ELEMENTARY             | 6,247,559      | 6,370,567      | 6,711,788      | 6,501,201           | 6,806,389      |
| 212  | FARMER ELEMENTARY              | 6,463,459      | 6,670,196      | 6,961,518      | 6,607,850           | 7,206,444      |
| 225  | BLOOM ELEMENTARY SCHOOL        | 4,871,832      | 5,201,968      | 5,111,927      | 4,951,897           | 5,095,827      |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit                                  | Description                    | 2018<br>Actual     | 2019<br>Actual     | 2020<br>Actual     | 2021<br>Orig Budget | 2022<br>Budget     |
|---------------------------------------|--------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| 240                                   | ENGELHARD ELEMENTARY SCHOOL    | 3,919,923          | 4,041,826          | 4,218,272          | 4,272,762           | 4,640,873          |
| 243                                   | BYCK ELEMENTARY SCHOOL         | 4,285,439          | 3,996,162          | 4,051,638          | 4,366,744           | 4,540,506          |
| 250                                   | FIELD ELEMENTARY SCHOOL        | 4,129,059          | 4,194,229          | 4,526,290          | 4,608,641           | 4,808,515          |
| 260                                   | BRANDEIS ELEMENTARY SCHOOL     | 4,748,394          | 4,583,134          | 4,724,210          | 4,954,526           | 4,967,682          |
| 270                                   | FOSTER TRADITIONAL ACADEMY     | 4,840,179          | 4,890,296          | 5,047,884          | 4,997,636           | 5,058,676          |
| 290                                   | FRAYSER ELEMENTARY SCHOOL      | 4,060,607          | 4,254,104          | 4,490,529          | 4,665,832           | 4,667,812          |
| 300                                   | HAZELWOOD ELEMENTARY SCHOOL    | 3,525,984          | 3,838,112          | 4,085,061          | 4,283,155           | 4,278,159          |
| 323                                   | COCHRAN ELEMENTARY SCHOOL      | 3,555,347          | 3,864,282          | 4,102,693          | 4,130,950           | 3,824,542          |
| 325                                   | JACOB ELEMENTARY SCHOOL        | 4,804,655          | 5,017,855          | 4,433,957          | 4,916,547           | 5,341,323          |
| 371                                   | NORTON COMMONS ELEMENTARY      | 3,763,477          | 4,189,635          | 4,361,819          | 4,748,457           | 4,849,016          |
| 374                                   | WHITNEY YOUNG ELEMENTARY SCHL  | 4,589,169          | 4,489,003          | 4,391,414          | 4,876,223           | 4,813,548          |
| 432                                   | KING ELEMENTARY SCHOOL         | 4,162,215          | 3,964,721          | 4,137,211          | 4,580,167           | 4,495,708          |
| 440                                   | MCFERRAN ELEMENTARY SCHOOL     | 6,675,060          | 7,102,211          | 7,291,094          | 7,336,950           | 7,340,283          |
| 480                                   | MAUPIN ELEMENTARY SCHOOL       | 3,894,812          | 4,127,287          | 3,778,301          | 4,171,072           | 3,959,495          |
| 500                                   | PORTLAND ELEMENTARY SCHOOL     | 3,595,881          | 3,536,624          | 3,084,149          | 3,739,747           | 3,473,929          |
| 520                                   | LINCOLN ELEMENTARY SCHOOL      | 4,865,880          | 5,245,511          | 5,323,260          | 5,230,262           | 5,614,988          |
| 530                                   | ROOSEVELT-PERRY ELEMENTARY     | 3,486,921          | 3,534,699          | 3,062,915          | 3,354,288           | 3,497,796          |
| 560                                   | RUTHERFORD ELEMENTARY SCHOOL   | 4,305,036          | 4,217,176          | 4,257,921          | 4,862,144           | 4,653,809          |
| 580                                   | SEMPLE ELEMENTARY SCHOOL       | 5,065,520          | 5,290,944          | 5,517,812          | 5,701,849           | 5,672,444          |
| 610                                   | SHELBY ELEMENTARY SCHOOL       | 5,809,404          | 6,178,122          | 6,632,987          | 6,412,831           | 6,387,538          |
| 660                                   | COLERIDGE TAYLOR MONTESSORI ES | 5,406,877          | 5,296,876          | 4,759,404          | 5,584,955           | 5,204,115          |
| 680                                   | CARTER TRADITIONAL ELEMENTARY  | 4,749,202          | 4,985,544          | 5,231,822          | 5,083,670           | 5,296,884          |
| 720                                   | JOHN F KENNEDY ELEMENTARY SCHL | 4,590,241          | 4,504,043          | 4,659,251          | 5,520,572           | 5,161,468          |
| 991                                   | ELEMENTARY SCHOOLS             | -                  | -                  | -                  | 420,000             | 420,000            |
|                                       |                                | <b>416,963,935</b> | <b>426,839,921</b> | <b>435,630,319</b> | <b>445,795,086</b>  | <b>453,851,242</b> |
| <b>11 PRESCHOOLS/PRE-KINDERGARTEN</b> |                                |                    |                    |                    |                     |                    |
|                                       | SCHOOL BASED                   | 2,040,396          | 6,807,995          | 2,493,668          | 4,117,744           | 5,255,798          |
| 037                                   | DAWSON ORMAN PRESCHOOL         | 766,131            | 1,280,516          | 1,094,847          | 1,042,118           | 1,168,964          |
| 039                                   | JAEGER PRESCHOOL               | 142,832            | 3,300              | -                  | 15,547              | 15,547             |
| 070                                   | DUVALLE EDUCATION PRESCHOOL    | 142,022            | 1,542,345          | 2,747,155          | 2,495,189           | 2,055,111          |
| 222                                   | WESTPORT EARLY CHILDHOOD CTR   | -                  | 1,069,892          | 2,138,654          | 2,382,779           | 1,906,929          |
| 285                                   | CENTER AT RIVERPORT            | 86,605             | 417,485            | 247,534            | 152,771             | 154,896            |
| 890                                   | ERNEST CAMP EDWARDS ED COMPLEX | 185,188            | 575                | -                  | 16,967              | 16,967             |
| 919                                   | GEORGE UNSELD EARLY CHILHD CTR | 523,589            | 2,140,570          | 3,013,777          | 2,904,548           | 2,610,203          |
| 957                                   | MCFERRAN PRESCHOOL ACADEMY     | 266,421            | 953,395            | 871,286            | 1,205,156           | 977,742            |
| EA1                                   | EARLY CHILDHOOD                | 1,187,851          | 2,228,392          | 1,330,005          | 1,179,015           | 1,180,919          |
| EC1                                   | EXCEPTIONAL CHILD EDUCATION    | -                  | -                  | -                  | -                   | 395,956            |
| EP1                                   | ECE PLACEMENT AND ASSESSMENT   | 164,353            | 187,241            | 195,399            | 203,074             | -                  |
| PM1                                   | PROPERTY MGMT & MAINT          | 525                | -                  | -                  | -                   | -                  |
| TR1                                   | TRANSPORTATION SERVICES        | 936,989            | 864,654            | 2,129,786          | 846,316             | 846,316            |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit                     | Description                    | 2018<br>Actual     | 2019<br>Actual     | 2020<br>Actual     | 2021<br>Orig Budget | 2022<br>Budget     |
|--------------------------|--------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| VM1                      | VEHICLE MAINTENANCE            | 631,817            | 599,250            | 956,978            | -                   | -                  |
|                          |                                | <b>7,074,720</b>   | <b>18,095,610</b>  | <b>17,219,086</b>  | <b>16,561,224</b>   | <b>16,585,347</b>  |
| <b>20 MIDDLE SCHOOLS</b> |                                |                    |                    |                    |                     |                    |
| 040                      | BARRET TRADITIONAL MIDDLE SCH  | 5,274,941          | 5,237,602          | 5,566,395          | 5,326,895           | 5,603,507          |
| 041                      | NEWBURG MIDDLE SCHOOL          | 7,895,091          | 8,042,711          | 8,539,637          | 9,047,401           | 8,879,741          |
| 049                      | FARNSLEY MIDDLE SCHOOL         | 7,682,309          | 8,129,011          | 8,568,138          | 8,762,596           | 8,564,753          |
| 077                      | WESTPORT MIDDLE SCHOOL         | 11,004,406         | 11,485,613         | 11,950,531         | 12,382,825          | 12,598,315         |
| 085                      | ROBERT FROST SIXTH-GRADE ACAD  | 4,661,946          | 4,961,197          | 4,966,908          | 5,429,518           | 5,480,296          |
| 090                      | THOMAS JEFFERSON MIDDLE SCHOOL | 8,082,744          | 8,671,978          | 9,954,178          | 9,750,682           | 9,449,155          |
| 119                      | CROSBY MIDDLE SCHOOL           | 9,015,458          | 8,791,061          | 8,342,599          | 8,613,992           | 9,070,107          |
| 133                      | LASSITER MIDDLE SCHOOL         | 7,790,833          | 8,107,141          | 8,557,274          | 8,486,386           | 8,797,455          |
| 144                      | STUART ACADEMY                 | 7,909,300          | 8,229,844          | 7,130,964          | 9,115,760           | 8,974,323          |
| 159                      | MYERS MIDDLE SCHOOL            | 7,532              | -                  | -                  | -                   | -                  |
| 162                      | KAMMERER MIDDLE SCHOOL         | 7,906,381          | 7,930,790          | 8,290,414          | 8,321,516           | 8,396,971          |
| 163                      | KNIGHT MIDDLE SCHOOL           | 4,330,706          | 4,717,999          | 4,869,027          | 5,370,156           | 5,324,378          |
| 164                      | CONWAY MIDDLE SCHOOL           | 6,638,294          | 6,528,191          | 7,055,413          | 7,004,931           | 7,232,159          |
| 167                      | CARRITHERS MIDDLE SCHOOL       | 5,123,717          | 5,310,244          | 5,524,175          | 5,506,757           | 5,779,549          |
| 219                      | RAMSEY MIDDLE SCHOOL           | 7,452,790          | 7,564,507          | 8,232,513          | 8,583,248           | 8,264,665          |
| 320                      | HIGHLAND MIDDLE SCHOOL         | 7,088,734          | 7,053,738          | 7,441,604          | 7,756,602           | 7,796,336          |
| 340                      | MEYZEEK MIDDLE SCHOOL          | 8,141,524          | 8,108,275          | 8,195,990          | 8,134,045           | 8,407,870          |
| 396                      | JEFF CNTY TRADITIONAL MIDDLE   | 7,318,616          | 7,210,999          | 7,776,563          | 7,333,227           | 8,004,026          |
| 435                      | NOE MIDDLE SCHOOL              | 10,399,582         | 10,561,922         | 10,911,407         | 10,652,481          | 11,114,458         |
| 470                      | JOHNSON TRADITIONAL MIDDLE SCH | 6,835,094          | 6,751,809          | 6,765,426          | 7,397,551           | 7,235,051          |
| 620                      | OLMSTED ACADEMY NORTH          | 6,407,842          | 6,666,077          | 6,177,310          | 7,224,500           | 7,181,273          |
| 710                      | WESTERN MIDDLE SCHOOL          | 5,987,912          | 6,127,999          | 6,275,328          | 7,019,686           | 7,433,315          |
| 730                      | OLMSTED ACADEMY SOUTH          | 6,360,189          | 6,978,127          | 7,913,283          | 7,668,374           | 7,780,711          |
| 992                      | MIDDLE SCHOOL                  | -                  | -                  | -                  | 160,000             | 160,000            |
|                          |                                | <b>159,315,941</b> | <b>163,166,835</b> | <b>169,005,076</b> | <b>175,049,126</b>  | <b>177,528,414</b> |
| <b>30 HIGH SCHOOLS</b>   |                                |                    |                    |                    |                     |                    |
| 007                      | EASTERN HIGH SCHOOL            | 15,952,017         | 15,669,774         | 16,320,113         | 15,981,549          | 17,291,924         |
| 012                      | FERN CREEK HIGH SCHOOL         | 12,942,479         | 13,330,938         | 14,235,634         | 14,369,661          | 14,400,020         |
| 018                      | ATHERTON HIGH SCHOOL           | 12,511,811         | 12,519,444         | 12,616,206         | 12,234,984          | 13,137,970         |
| 031                      | SOUTHERN HIGH SCHOOL           | 11,975,233         | 12,316,207         | 12,216,927         | 12,462,077          | 12,562,036         |
| 033                      | VALLEY TRADITIONAL HIGH SCHOOL | 11,204,234         | 11,189,192         | 10,521,946         | 10,943,896          | 11,104,111         |
| 045                      | BUTLER TRADITIONAL HIGH SCHOOL | 12,904,248         | 13,641,349         | 13,755,983         | 13,150,702          | 13,807,480         |
| 047                      | LOUISVILLE MALE HIGH SCHOOL    | 14,644,385         | 14,697,418         | 15,307,440         | 14,507,173          | 15,335,650         |
| 051                      | WAGGENER TRADITIONAL HIGH SCHL | 9,155,798          | 10,329,216         | 10,592,068         | 9,960,070           | 10,101,911         |
| 057                      | FAIRDALE HIGH SCHOOL           | 10,798,943         | 11,219,421         | 12,424,721         | 12,719,803          | 12,723,665         |
| 065                      | JEFFERSONTOWN HIGH SCHOOL      | 10,314,590         | 9,994,768          | 10,295,265         | 9,819,326           | 10,585,826         |
| 073                      | SENECA HIGH SCHOOL             | 12,396,720         | 12,566,706         | 12,669,715         | 12,569,780          | 13,039,040         |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit                           | Description                    | 2018<br>Actual     | 2019<br>Actual     | 2020<br>Actual     | 2021<br>Orig Budget | 2022<br>Budget     |
|--------------------------------|--------------------------------|--------------------|--------------------|--------------------|---------------------|--------------------|
| 075                            | PLEASURE RIDGE PARK HIGH SCHOO | 14,209,706         | 13,638,016         | 14,385,555         | 14,687,557          | 15,439,808         |
| 084                            | WESTERN HIGH SCHOOL            | 8,365,440          | 8,641,706          | 8,500,098          | 8,945,499           | 9,357,251          |
| 100                            | DOSS HIGH SCHOOL               | 10,640,574         | 10,270,983         | 10,671,630         | 10,795,549          | 10,747,699         |
| 105                            | BALLARD HIGH SCHOOL            | 14,987,102         | 14,728,920         | 15,053,250         | 15,382,929          | 15,879,408         |
| 155                            | MARION C MOORE SCHOOL          | 17,079,608         | 18,360,593         | 19,117,513         | 22,523,659          | 19,333,593         |
| 179                            | CENTRAL HIGH SCHOOL            | 10,807,666         | 11,471,055         | 11,347,086         | 11,066,019          | 11,378,477         |
| 200                            | DUPONT MANUAL HIGH SCHOOL      | 14,556,384         | 15,378,365         | 15,121,595         | 14,273,011          | 15,126,108         |
| 335                            | IROQUOIS HIGH SCHOOL           | 13,195,341         | 13,407,078         | 13,651,089         | 13,895,012          | 14,461,800         |
| 590                            | SHAWNEE HIGH SCHOOL            | 8,467,051          | 8,190,945          | 7,957,451          | 9,467,670           | 9,195,887          |
| 935                            | CAREER & TECH ED SYSTEM WIDE   | 1,096,688          | 1,289,771          | 1,786,773          | 2,426,166           | 2,426,166          |
| 993                            | SECONDARY SCHOOLS              | -                  | -                  | -                  | 300,000             | 300,000            |
|                                |                                | <b>248,206,019</b> | <b>252,851,865</b> | <b>258,548,060</b> | <b>262,482,089</b>  | <b>267,735,831</b> |
| <b>60 STATE AGENCY SCHOOLS</b> |                                |                    |                    |                    |                     |                    |
| 019                            | THE BROOK - DUPONT             | 639,194            | 760,948            | 754,968            | 719,842             | 755,145            |
| 020                            | THE BROOK - KMI                | 712,162            | 801,229            | 1,032,543          | 896,155             | 979,157            |
| 110                            | WESTERN DAY TREATMENT          | 771,864            | 769,954            | 734,035            | 795,754             | 870,891            |
| 138                            | LOUISVILLE DAY                 | 965,640            | 1,043,828          | 745,412            | 870,924             | 869,927            |
| 150                            | AUDUBON YOUTH DEVELOPMENT CTR  | 8,344              | 291                | -                  | 1,247               | 1,055              |
| 193                            | MARYHURST SCHOOL               | 1,259,159          | 1,212,483          | 1,252,843          | 1,460,183           | 1,453,072          |
| 220                            | BELLEWOOD                      | 569,286            | 838,594            | 1,001,174          | 853,662             | 928,770            |
| 221                            | BROOKLAWN                      | 2,225,278          | 2,189,556          | 2,223,550          | 2,354,013           | 2,575,363          |
| 456                            | ACKERLY                        | 195,631            | 183,082            | 232,849            | 244,620             | 251,863            |
| 463                            | JEFFERSON REG. JUV. DET. CNTR  | -                  | -                  | -                  | 287,200             | 332,238            |
| 768                            | HOME OF THE INNOCENTS DISCOVER | 248,450            | 398,182            | 329,470            | 325,094             | 320,570            |
| 769                            | HOME OF THE INNOCENTS WEINBERG | 702,398            | 926,075            | 1,085,834          | 982,543             | 1,036,338          |
| 784                            | PEACE ACADEMY                  | 3,472,014          | 3,563,268          | 3,696,983          | 3,668,502           | 3,909,988          |
| 903                            | BOYS & GIRLS HAVEN             | 409,410            | 407,087            | 433,721            | 494,168             | 506,675            |
| 915                            | ST JOSEPH CHILDREN'S HOME      | 590,777            | 381,448            | 448,939            | 642,226             | 646,588            |
| 933                            | STATE AGENCY ADMINISTRATION    | 480,874            | 486,542            | 563,054            | 794,704             | 833,686            |
|                                |                                | <b>13,250,481</b>  | <b>13,962,567</b>  | <b>14,535,376</b>  | <b>15,390,839</b>   | <b>16,271,325</b>  |
| <b>70 SPECIAL SCHOOLS</b>      |                                |                    |                    |                    |                     |                    |
| 017                            | KENNEDY METRO MIDDLE SCHOOL    | -2,860             | -                  | -                  | -                   | -                  |
| 030                            | LIBERTY HIGH SCHOOL            | 7,299,524          | 7,081,043          | 6,224,095          | 6,766,865           | 6,895,930          |
| 050                            | GEORGIA CHAFFEE TAPP           | 3,382,086          | 4,860,177          | 4,577,368          | 6,652,348           | 6,764,859          |
| 129                            | BRECKINRIDGE METROPOLITAN SCH  | 5,838,868          | 5,613,950          | 5,306,250          | 5,744,784           | 5,814,083          |
| 165                            | BROWN SCHOOL                   | 7,692,191          | 7,946,705          | 7,967,348          | 7,836,633           | 8,283,297          |
| 186                            | NEWCOMER ACADEMY               | 6,278,883          | 7,207,132          | 7,232,411          | 7,787,295           | 7,927,662          |
| 191                            | DUBOIS ACADEMY                 | 216,861            | 2,536,516          | 4,409,368          | 4,319,143           | 4,344,176          |
| 201                            | THE PHOENIX SCHOOL OF DISCOVER | 6,397,867          | 6,683,583          | 6,499,594          | 6,728,352           | 6,650,335          |
| 202                            | MINOR DANIELS ACADEMY          | 6,506,233          | 6,553,817          | 6,433,475          | 7,074,048           | 7,216,968          |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL & ALL UNITS**

| Unit                              | Description                    | 2018<br>Actual       | 2019<br>Actual       | 2020<br>Actual       | 2021<br>Orig Budget  | 2022<br>Budget       |
|-----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 800                               | GRACE M. JAMES ACAD OF EXCELL  | -                    | -                    | 165,709              | 1,789,540            | 1,929,028            |
| 906                               | DAWSON ORMAN ED CENTER         | 259,508              | 249,081              | 246,354              | 317,491              | 326,583              |
| 916                               | GEORGIA CHAFFEE TAPP WESTPORT  | 3,210,864            | 176                  | -                    | 862,823              | 862,823              |
| 920                               | AHRENS EDUCATIONAL RESOURCE    | 1,221,514            | 1,125,957            | 1,192,589            | 1,196,777            | 1,191,368            |
| 931                               | MARY GRACE JAEGER EDUC CENTER  | 183,319              | -                    | -                    | -                    | -                    |
| 951                               | JEFFERSON COUNTY HIGH SCHOOL   | 8,696,718            | 8,836,389            | 9,103,978            | 8,705,523            | 9,156,839            |
| 978                               | CHALLENGER LEARNING CENTER     | 91,342               | 90,966               | 92,922               | 95,000               | 95,000               |
| 985                               | YPAS                           | 2,232,166            | 2,237,151            | 2,246,483            | 2,188,826            | 2,376,182            |
|                                   |                                | <b>59,505,086</b>    | <b>61,022,642</b>    | <b>61,697,942</b>    | <b>68,065,449</b>    | <b>69,835,133</b>    |
| <b>71 ECE SCHOOLS</b>             |                                |                      |                      |                      |                      |                      |
| 034                               | WALLER-WILLIAMS ENVIRONMENTAL  | 4,509,035            | 4,587,613            | 4,722,427            | 7,152,646            | 5,650,969            |
| 124                               | UL PACT PROGRAM                | 181,683              | 190,542              | 342,190              | 321,474              | 323,147              |
| 183                               | ALFRED BINET SCHOOL            | 3,883,468            | 3,957,341            | 4,195,681            | 4,264,562            | 4,276,160            |
| 458                               | MARY RYAN ACADEMY              | 1,012,319            | 1,012,791            | 818,097              | 984,894              | 1,037,329            |
| 465                               | HEUSER HEARING & LANGUAGE ACAD | 396,790              | 329,186              | 275,789              | 384,469              | 462,760              |
| 917                               | CHURCHILL PARK REHABILITATION  | 4,921,267            | 4,687,474            | 4,991,894            | 5,593,160            | 5,636,004            |
| 994                               | EXCEPTIONAL CHILD CTR          | 94,567               | 96,426               | 69,483               | 755,256              | 1,734,162            |
| 998                               | HOME/HOSPITAL                  | 435,016              | 437,237              | 457,482              | 555,675              | 664,897              |
|                                   |                                | <b>15,434,144</b>    | <b>15,298,610</b>    | <b>15,873,044</b>    | <b>20,012,137</b>    | <b>19,785,427</b>    |
| <b>80 SYSTEMWIDE SCHOOL COSTS</b> |                                |                      |                      |                      |                      |                      |
| 945                               | SCHOOL COSTS PAID CENTRALLY    | 10,179,814           | 13,253,184           | 14,481,054           | 22,144,112           | 12,716,138           |
|                                   |                                | <b>10,179,814</b>    | <b>13,253,184</b>    | <b>14,481,054</b>    | <b>22,144,112</b>    | <b>12,716,138</b>    |
|                                   |                                | <b>1,203,483,459</b> | <b>1,239,865,916</b> | <b>1,274,578,167</b> | <b>1,354,320,329</b> | <b>1,356,497,030</b> |

**JEFFERSON COUNTY SCHOOLS 2022 DRAFT BUDGET BY LEVEL**

| Unit | Description                                     | 2018<br>Actual       | 2019<br>Actual       | 2020<br>Actual       | 2021<br>Orig Budget  | 2022<br>Budget       |
|------|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| 01   | ADMINISTRATION                                  | 2,024,335            | 3,641,847            | 3,601,289            | 3,834,810            | 3,840,380            |
| 02   | OPERATIONS DIVISION                             | 111,192,598          | 114,922,093          | 116,118,265          | 119,235,246          | 110,829,525          |
| 03   | ACADEMIC SCHOOLS DIVISION                       | 2,875,741            | 5,714,602            | 5,644,428            | 5,885,879            | 5,749,703            |
| 03   | ACADEMIC SERVICES DIVISION                      | 25,614,219           | 28,443,297           | 29,149,027           | 33,339,405           | 31,158,755           |
| 03   | EXCEPTIONAL CHILD EDUCATION                     | 9,672,402            | 10,270,111           | 10,443,256           | 11,365,660           | 7,687,536            |
| 04   | ACCOUNTABILITY RESEARCH AND SYSTEMS IMPROVEMENT | 4,992,871            | 3,160,781            | 3,380,273            | 3,503,565            | 3,876,020            |
| 05   | COMMUNICATIONS AND COMMUNITY RELATIONS          | 3,010,889            | 3,024,094            | 3,303,493            | 3,412,170            | 3,452,705            |
| 06   | BUSINESS SERVICES                               | 8,479,577            | 5,568,684            | 5,622,853            | 5,923,266            | 6,025,296            |
| 06   | HUMAN RESOURCES                                 | 4,361,907            | 4,954,878            | 6,039,168            | 7,217,082            | 6,946,222            |
| 06   | TECHNOLOGY                                      | 15,083,212           | 13,861,777           | 15,452,187           | 16,034,010           | 15,792,192           |
| 07   | OTHER SYSTEMWIDE COSTS                          | 83,386,132           | 77,221,580           | 84,771,483           | 113,152,708          | 123,149,701          |
| 08   | EQUITY  | 2,859,437            | 4,590,938            | 4,062,489            | 5,916,467            | 5,724,228            |
| 10   | ELEMENTARY SCHOOLS                              | 416,963,935          | 426,839,921          | 435,630,319          | 445,795,086          | 453,851,242          |
| 11   | PRESCHOOLS/PRE-KINDERGARTEN                     | 7,074,720            | 18,095,610           | 17,219,086           | 16,561,224           | 16,585,347           |
| 20   | MIDDLE SCHOOLS                                  | 159,315,941          | 163,166,835          | 169,005,076          | 175,049,126          | 177,528,414          |
| 30   | HIGH SCHOOLS                                    | 248,206,019          | 252,851,865          | 258,548,060          | 262,482,089          | 267,735,831          |
| 60   | STATE AGENCY SCHOOLS                            | 13,250,481           | 13,962,567           | 14,535,376           | 15,390,839           | 16,271,325           |
| 70   | SPECIAL SCHOOLS                                 | 59,505,086           | 61,022,642           | 61,697,942           | 68,065,449           | 69,835,133           |
| 71   | ECE SCHOOLS                                     | 15,434,144           | 15,298,610           | 15,873,044           | 20,012,137           | 19,785,427           |
| 80   | SYSTEMWIDE SCHOOL COSTS                         | 10,179,814           | 13,253,184           | 14,481,054           | 22,144,112           | 12,716,138           |
|      |   | <b>1,203,483,459</b> | <b>1,239,865,916</b> | <b>1,274,578,167</b> | <b>1,354,320,329</b> | <b>1,358,541,121</b> |