

# ***Draft Budget 2022-23***

*January 11, 2022*

## INTRODUCTION

### Draft Budget

The Draft Budget is the first of three budgets presented to the Board and the base foundation for which the **Fiscal Year 2022-23 (FY23)** 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 will also address new elements as delineated below.

Assumptions included within the **FY23 Draft Budget**:

- Accounts for salary adjustments due to steps and 1.5% salary schedule increase – (\$23.4 million)
- Assumes the 4% maximum increase in property tax revenue
  - The 4% tax rate will be submitted for Board approval in August before the Working Budget is presented in September
- 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 FY22**, we know this will change based on the upcoming decisions by the Board. Board decisions points regarding staffing levels are:

- The submission of the **FY23 JCPS School Staffing and Allocation Standards** in January 2022.
- Any **central office organizational charts** approved by the Board for the new-year
- Submission of FY 2022-23 quantified **strategies tied to Board priorities** to be considered before the submission of the FY 2022-23 Tentative Budget in May. Possible budget reductions at all levels to balance the budget.

The state-level decisions are not always available when the Draft Budget is prepared. The state biennial budget for FY 2022-23 will not be determined until the spring of 2022. The development of our current SEEK forecast for FY 2022-23 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 nor whether there will be any mandated personnel expenses embedded in the state budget.

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 final carryover amount for the upcoming year 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 that carryover is neither a mandatory nor a guaranteed provision to schools. Schools are also provided carryover of their General Fund textbook code.

We also provide carryover to the Annual Facilities Improvement Fund (AFIF) since many facility projects cannot be completed in one year. 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. The amount allocated is the required budget pushed forward from the prior year due to open 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.

### Tentative Budget

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 **April 26<sup>th</sup>**. The final presentation of the Tentative Budget for Board consideration will be on **May 24<sup>th</sup>**. The Tentative Budget will represent the revenues and expenditures forecasted for the twelve months within the 2022-23 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

The Working Budget will 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 2022-23.
- 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.

## 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 \$16.7 million in the General Fund.** This revenue projection includes a SEEK forecast that is preceding major determinations of the state biennial budget; however, we are **projecting nearly \$4.5 million decrease in state support through SEEK.** This forecast is reliant upon the continued legislative support of funding full-day kindergarten impacting JCPS by nearly \$13 million annually. 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 17.3% 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 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 of reporting. For FY 2022-23 we are currently projecting an economic rebound accompanied by a 3.0% increase in Occupational Taxes.

PROPERTY TAXES: For the Draft Budget of FY 2022-23, we have assumed the maximum allowable increase without recall of 4%. 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 \$15.7 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 \$6.7 million in revenue to the General Fund** in FY 2022-23.

## EXPENSES

Within the Draft Budget we have included the following:

- Staffing and adequate allocations for 148 school sites including Early Childhood. Regular education schools are allocated based on enrollment projections and approved standards. Schools will receive their preliminary allocations on February 7, 2022. Special schools and state agency sites are budgeted based on approved allocations, program needs, and individual school's student capacities. We also have a cost center 945 where we have a centralized budget for districtwide school costs including a budget for substitute teachers and much more.

The Draft Budget provides for:

- Allocations adequate for the support of acknowledged staffing levels and positions approved by the Board
- Allocations for program sustainment related to statutory responsibilities in the areas of ECE, State Agency, and English as a Second Language.
- Sustainment of central office positions as approved by the Board

However, there will be work that must be accomplished prior to the Tentative Budget in order to prioritize budget elements in a fiscally responsible manner.

The following is a summary of the projected FY 2022-23 expense budgets of all funds of Jefferson County Public Schools:

GENERAL FUND - **Expense budget is \$1,541,588,509**, including \$323.1 million in state-paid benefits. District expenses are primarily funded by property taxes, occupational taxes, and state SEEK. School-level allocations, including District-wide school-centered costs, are 86% 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 **\$136 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 **\$8.8 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 **\$42.6 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 **\$75.8 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 **\$581,000**.

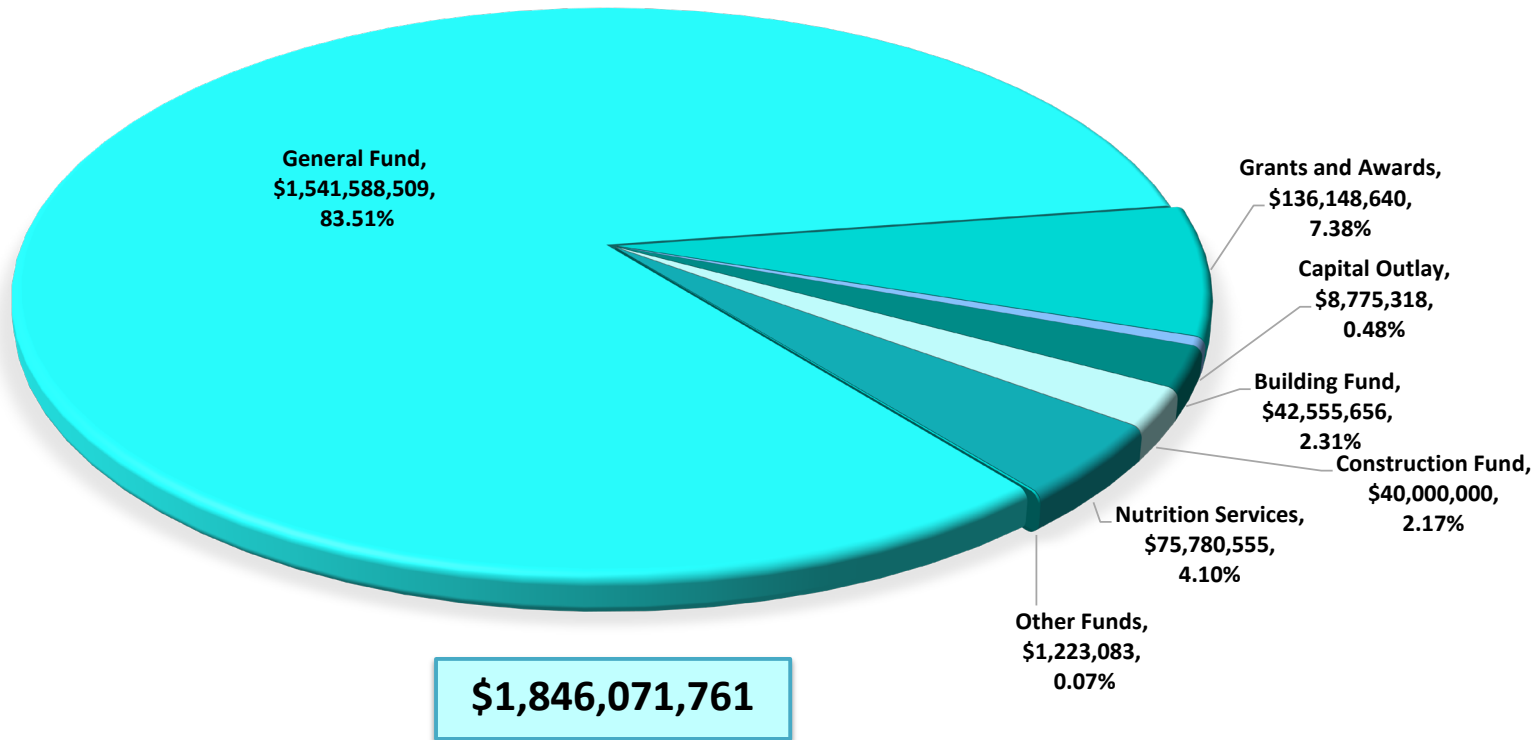
ADULT EDUCATION FUNDS – This is the enterprise component only of Adult Education and family literacy, and does not represent the entire budget of the Adult Education program. The budget is about **\$259,000**.

ENTERPRISE FUND - This is the Challenger Learning Center, the aquatics program, and the all-county band and orchestra. The budget is **\$171,000**.

TUITION PRESCHOOL PROGRAM – This program has a projected budget of about **\$212,000**.

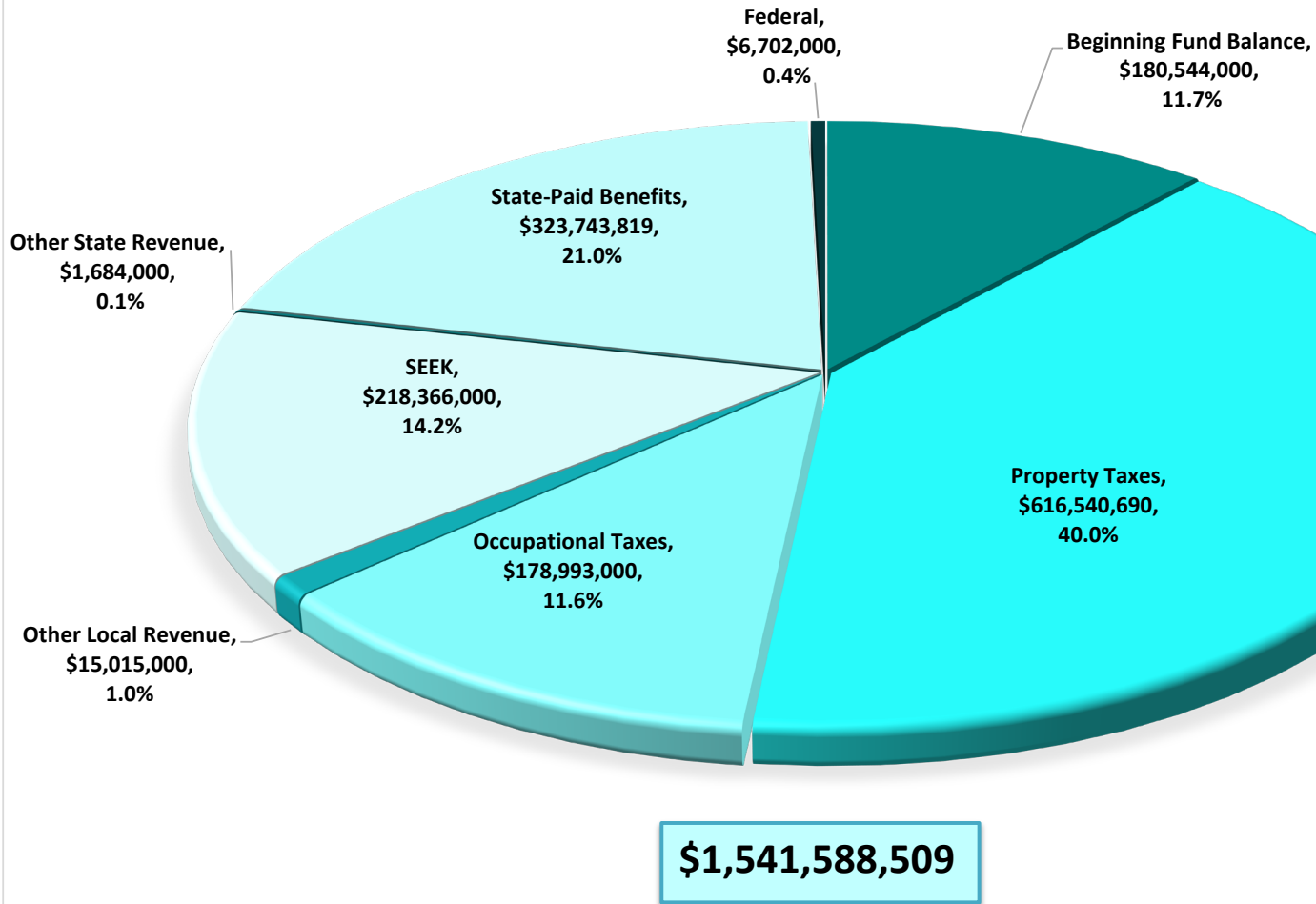
**TOTAL DRAFT BUDGET (projected): \$1,846,071,761**

**JCPS DRAFT BUDGET  
FY 2022-23  
ALL FUNDS**



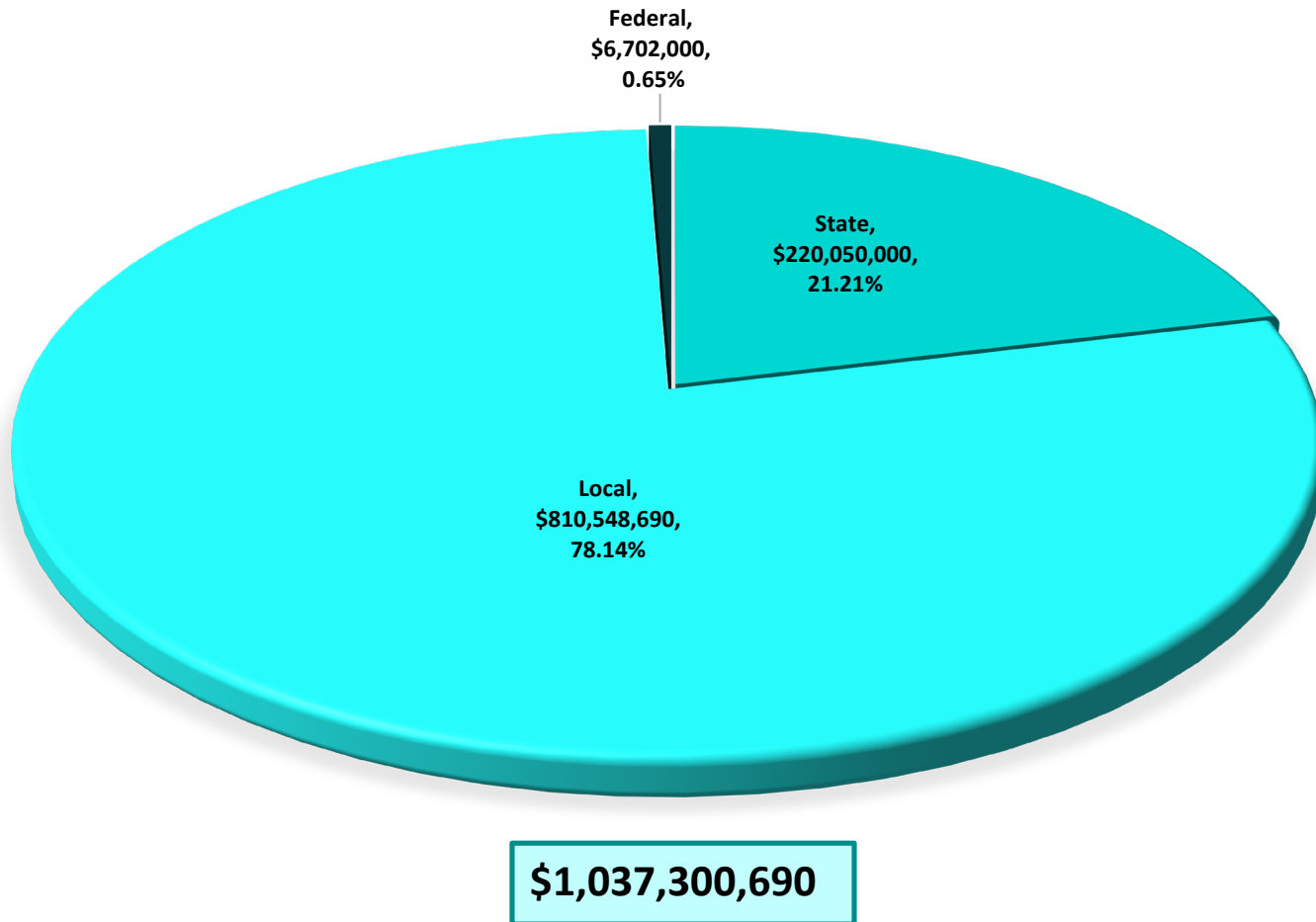
**Note that General Fund, Grants and Awards, and Nutrition Services make up 94.99% of the total. The categorical funds supporting capital improvement make up an additional 4.95%.**

**JCPS DRAFT BUDGET  
FY 2022-23  
GENERAL FUND REVENUE**

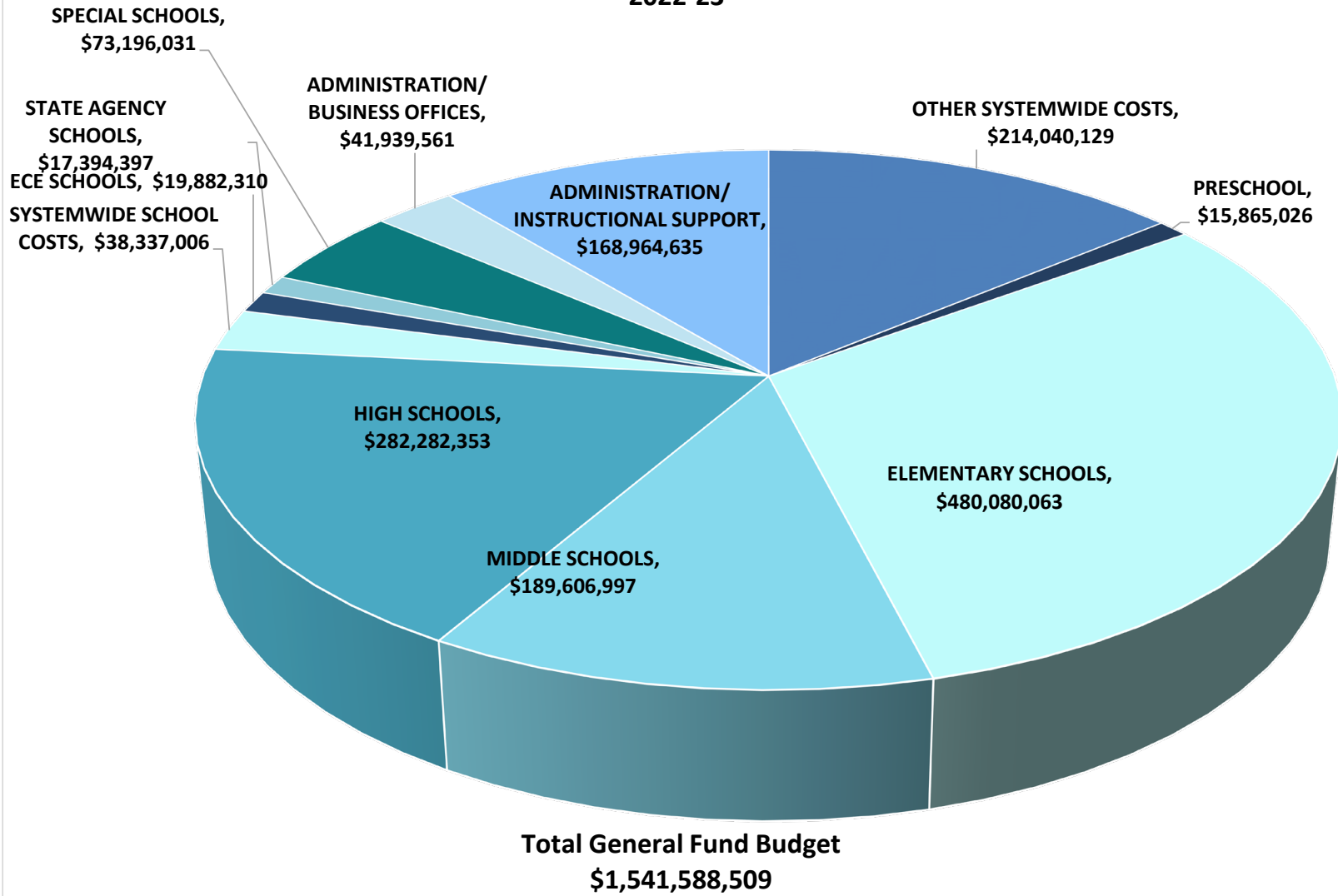




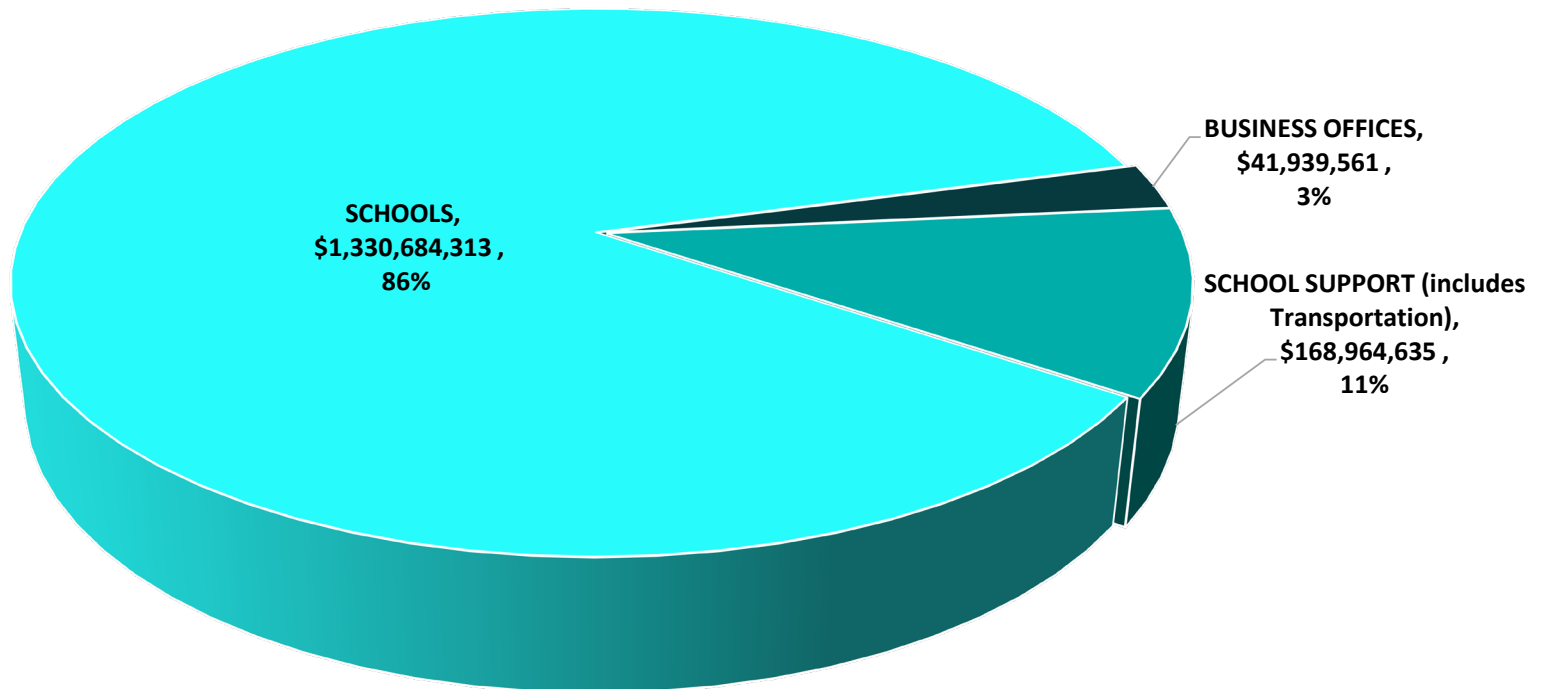
**JCPS DRAFT BUDGET FY 2022-23**  
**GENERAL FUND RECEIPTS**  
(excludes beginning fund balance and state-paid benefits)



**JCPS General Fund Draft Budget  
by State Account Code Structure / Instructional Level  
2022-23**



**Jefferson County Public Schools  
General Fund Draft Budget  
Percentage of Budget Direct to Schools  
2022-2023**



**Total General Fund Budget  
\$1,541,588,509**

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT REVENUE BUDGET**

GL Account	Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget
110 0999	BEG BALANCE CARRY FORWARD	-	-	-	-156,000,000	-180,544,000
110 0999N	BEG BAL NON SPENDABLE	-3,202,317	-2,423,932	-	-	-
110 0999U	BEG BAL UNASSIGNED	-99,310,426	-74,085,873	-22,595,671	-	-
110 1111	GENERAL PROPERTY TAX	-442,127,249	-462,895,650	-489,814,154	-540,236,192	-562,845,000
110 1115	DELINQUENT PROPERTY TAX	-5,228,894	-4,001,458	-5,409,554	-5,000,000	-5,000,000
110 1117	MOTOR VEHICLE TAX	-30,034,314	-28,716,415	-34,082,938	-31,548,202	-32,948,000
110 1119	FRANCHISE TAX	-12,681,043	-13,380,801	-14,513,682	-24,085,994	-15,747,690
110 1131	OCCUPATIONAL TAX	-165,754,818	-156,348,315	-176,787,809	-173,780,000	-178,993,000
110 1191	OMITTED PROPERTY TAX	-7,040,147	-5,182,110	-6,630,948	-6,631,000	-6,631,000
110 1280	REVENUE IN LIEU OF TAXES	-1,687,152	-2,733,669	-2,879,733	-2,880,000	-2,880,000
110 1310	TUITION FROM INDIVIDUALS	-6,549	-	-	-	-
110 1320	TUIT FRM OTH GOVT SRCS IN KY	-222,561	-259,992	-331,627	-332,000	-332,000
110 1340 003XC	OTHER TUITION	-5,000	-	-24,633	-25,000	-25,000
110 1340 003XE	OTHER TUITION	-229,142	-204,450	-126,206	-126,000	-126,000
110 1340 003XI	OTHER TUITION	-	-	-739	-	-
110 1340 003XS	OTHER TUITION	-45,000	-30,000	-	-	-
110 1510	INTEREST ON INVESTMENTS	-7,371,642	-4,395,350	-270,209	-270,000	-500,000
110 1911	BUILDING RENTAL	-2,949,577	-2,911,721	-2,898,270	-2,900,000	-2,900,000
110 1919	OTHER RENTAL INCOME	-1,295,519	-1,310,631	-1,366,164	-1,366,000	-1,366,000
110 1920 0566	CONTRIBUTIONS/DONATIONS	-5,715	-	-5,000	-5,000	-5,000
110 1931	GAIN ON SALE OF LAND/BUILDINGS	-	-3,750	-	-	-
110 1932	GAIN/LOSS ON SALE OF EQUIP	-29,252	-7,359	-279,327	-	-
110 1991	TRANSCRIPT FEES	-68,079	-65,164	-57,726	-58,000	-58,000
110 1999	OTHER MISCELLANEOUS REVENUE	-180,289	-265,363	-191,618	-192,000	-192,000
110 3111	SEEK PROGRAM	-247,934,805	-225,684,013	-210,091,160	-222,822,000	-218,366,000
110 3129	KSB/KSD TRANSPORTATION	-15,255	-17,593	-34,245	-17,000	-17,000
110 3800	REV IN LIEU OF TAXES/STATE SRC	-1,796,614	-1,806,283	-1,818,326	-1,667,000	-1,667,000
110 3900 01EX	ON-BEHALF PAYMENTS / STATE	-301,682,505	-320,023,035	-321,755,443	-321,019,808	-323,093,819
110 3900 16MX	ON-BEHALF PAYMENTS / STATE	-670,374	-631,031	-650,389	-650,000	-650,000
110 4100	UNRESTRICTED DIRECT FEDERAL	-10,809	-6,256	-14,013	-14,000	-14,000
110 5210	FUND TRANSFER	-150,241	-	-	-	-
110 5220	INDIRECT COSTS TRANSFER	-5,888,749	-6,554,964	-12,336,296	-6,688,232	-6,688,000
	<b>GRAND TOTAL</b>	<b>-1,337,624,037</b>	<b>-1,313,945,178</b>	<b>-1,304,965,879</b>	<b>-1,498,313,429</b>	<b>-1,541,588,509</b>

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY FUNCTION**

Function	Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Orig Budget	2023 Budget
1100	REGULAR INSTRUCTION	529,672,939	535,557,103	528,075,026	539,620,019	575,118,075
1200	INSTRUCTION - HOME&HOSPITAL	1,127,657	1,014,694	662,230	1,077,281	1,099,123
1900	INSTRUCTION - OTHER	165,710,567	165,079,005	169,758,813	183,351,797	191,199,756
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,429,856	1,431,077	1,443,059	1,526,744	1,501,706
2112	ATTENDANCE SERVICES	725,653	750,435	675,442	788,950	781,001
2113	SOCIAL WORK SERVICES	2,222,906	2,198,335	1,926,539	4,067,472	2,256,972
2119	PUPIL ATT & SOCIAL WORK OTHER	2,274,573	6,373,913	7,050,384	8,218,849	7,908,275
2121	GUIDANCE SUPERVISION	178,316	170,368	167,469	175,711	173,232
2122	GUIDANCE COUNSELING	43,119,627	46,047,782	48,407,423	44,045,330	49,977,860
2124	GUIDANCE-INFORMATION SVCS	417,394	645,998	539,675	861,473	751,873
2130	HEALTH SERVICES	1,149,495	1,216,020	1,491,166	1,761,005	2,004,229
2134	HEALTH SERVICES NURSING	3,106,904	2,963,285	3,156,127	3,566,465	3,455,156
2139	HEALTH SERVICES OTHER	-	-	-	-	-
2144	PSYCHOTHERAPY	-	-	91,660	93,520	96,951
2149	PSYCHOLOGICAL OTHER	-	-	3,274,693	3,356,413	3,512,357
2152	SPEECH PATHOLOGY	7,245,574	7,343,020	7,539,053	7,861,043	8,508,482
2170	VISUALLY IMPAIRED/VISION SERV	1,723,124	1,801,031	1,750,259	1,658,382	1,829,775
2180	PHYSICAL THERAPY	3,291	1,399	3,802	3,000	3,000
2190	OTHER STUDENT SUPPORT SERVICES	343,857	1,124,483	1,170,016	1,237,936	1,245,119
2211	IMPROVEMENT OF INSTRU SUPERV	33,099,375	38,036,584	32,398,288	39,966,241	39,781,806
2212	INSTRUCTION & CURRICULUM DEVEL	8,954,349	10,186,335	9,251,418	12,729,872	12,189,062
2213	PROFESSIONAL DEVELOPMENT	29,659,842	33,894,477	33,342,151	33,717,233	34,307,848
2215	IMPROVEMENT OF INSTR CURR RES	81,660	88,993	56,280	94,146	94,146
2221	LIB/EDUC MEDIA SVCS SUPERV	1,909,862	1,741,732	1,763,300	1,861,176	1,860,704
2222	LIB/EDUC MEDIS SVCS SCH LIB	13,583,607	13,079,595	13,084,244	13,768,636	13,795,910
2230	INSTRUCTION RELATED TECHNOLOGY	6,121,204	6,153,414	6,370,701	11,469,798	11,537,222
2290	OTHER INSTRUCTIONAL STAFF SUPP	11,012,204	12,236,657	12,779,794	14,143,676	14,607,094
2311	BOARD ACTIVITIES	1,320,383	1,852,224	1,802,571	1,063,895	1,844,367
2314	LEGAL SERVICES	789,405	754,465	959,644	837,393	1,402,702
2316	STAFF RELATIONS & NEGOTIATIONS	456,529	417,114	648,132	403,618	756,428
2321	SUPERINTENDENT'S OFFICE	1,069,756	1,176,558	1,170,280	1,160,121	1,029,507
2322	COMMUNITY RELATIONS	98,750	18,000	-	-	-



**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY FUNCTION**

2324	EQUITY & DIVERSITY	2,715,135	3,051,798	2,517,903	3,603,863	3,536,997
2329	EXECUTIVE ADMINISTRATION OTH	61,202	21,360	-	-	
2390	OTHER DISTRICT ADMINISTRATION	128,722	136,930	132,334	130,027	130,027
2410	PRINCIPAL'S OFFICE	114,385,128	115,096,065	114,617,936	111,684,390	125,116,987
2490	OTHER ADMIN SUPP SERV	48,649	(56,188)	(42,288)	-	
2511	FINANCE OFFICER'S OFFICE	7,355,957	11,534,087	4,278,095	7,610,922	8,189,050
2512	BUDGETING	714,270	712,588	729,721	746,212	746,212
2513	RECEIPTS AND DISBURSEMENTS	614,904	668,634	655,405	689,497	699,626
2514	PAYROLL OFFICE	1,333,688	1,344,375	1,369,618	1,486,628	1,519,736
2515	ACCOUNTING OPERATIONS	1,437,937	1,361,127	1,444,176	1,495,738	1,568,744
2516	INTERNAL AUDITING	770,978	799,829	781,284	761,369	778,288
2518	OPERATIONS	309,683	1,262,136	1,569,479	1,821,835	1,667,791
2519	FISCAL OPERATIONS OTHER	47,005	(43)	-	86,000	86,000
2520	PURCHASING	3,537,361	3,417,504	3,290,209	3,412,109	3,466,914
2530	WAREHOUSING/CENTRAL STORES	1,521,059	1,584,615	1,335,785	1,644,087	1,599,554
2532	PUBLISHING	420,774	503,667	570,064	554,380	376,759
2540	PLANNING, RESEARCH, DEV, EVAL	1,258,714	1,423,962	1,311,152	1,371,212	1,394,217
2541	PLANNING SERVICES	772,922	790,206	782,912	790,132	775,718
2542	RESEARCH SERVICES	1,796	-	-	-	
2543	DEVELOPMENT SERVICES	493,420	513,126	526,153	541,353	556,022
2544	EVALUATION SERVICES	674,301	652,211	559,536	743,087	729,068
2560	PUBLIC INFORMATION SERVICES	-	-	57	-	
2561	PUBLIC INFO SERV SUPERVISION	1,082,261	1,215,212	1,190,133	1,642,798	1,863,767
2565	PUBLIC INFORMATION SVCS OTH	327,497	131,629	109,695	131,719	133,479
2570	PERSONNEL SERVICES	2,009,274	4,303,535	4,710,021	5,017,749	4,755,463
2571	SUPERVISION OF PERSONNEL SERV	940,658	550,907	533,301	547,918	627,454
2572	RECRUITMENT & PLACEMENT	33,327	12,893	2,346	-	
2575	HEALTH SERVICES	95,600	77,531	57,915	138,000	138,000
2576	INTERNAL AFFAIRS	(707)	637,467	60,000	230,000	230,000
2577	RISK MANAGEMENT	776,693	726,269	794,101	910,699	881,351
2580	ADMINISTRATIVE TECHNOLOGY SERV	7,310,074	7,594,992	7,003,549	7,881,186	8,039,899
2581	TECHNOLOGY SERV SUPER & ADMIN	160,211	196,703	24,497	175,500	175,500
2584	SYSTEM OPERATIONS	267,662	109,995	227,154	150,930	150,930
2585	NETWORK SUPPORT	670,374	631,031	650,389	632,000	632,000
2588	TELECOMMUNICATIONS	452,118	286,834	156,448	220,950	220,950

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY FUNCTION**

2589	OTHER TECHNOLOGY SERVICES	2,310,961	3,313,253	4,933,613	2,864,739	2,864,739
2590	OTHER SUPPORT SERVICES-CENTRAL	6,039,370	5,771,245	3,156,859	6,022,125	6,562,125
2610	OPERATION OF BUILDINGS	72,894,536	73,553,450	57,373,778	82,921,539	93,383,801
2620	MAINTENANCE OF BUILDINGS	15,760,600	17,879,316	18,862,865	18,587,104	19,014,935
2630	GROUNDS MAINTENANCE	2,764,436	2,822,278	3,024,652	4,272,237	4,263,311
2641	MECH AND ELECTRICAL MAINTENCE	4,195,435	3,830,198	3,910,677	4,330,437	4,271,220
2642	ELECTRONIC MAINTENANCE	82,811	85,493	88,879	88,657	93,687
2650	VEHICLE OPER-NON-STUDENT	1,927,501	1,833,099	1,501,553	1,537,409	1,684,538
2660	SECURITY OPERATIONS	10,972,555	10,149,203	9,766,245	11,256,707	12,195,256
2662	SECURITY INVESTIGATIONS	708,894	719,786	727,206	702,450	726,013
2670	SAFETY	372,445	453,269	504,852	545,119	559,464
2710	STUDENT TRANSP. SUPERVISION	8,988,708	6,496,005	5,983,692	7,701,340	5,939,064
2720	BUS DRIVING	47,093,798	46,895,614	40,624,646	43,174,518	48,974,394
2730	BUS MONITORING	3,821,727	3,973,230	3,361,234	4,712,268	4,798,435
2740	BUS MAINTENANCE	18,237,361	19,780,899	14,064,777	15,293,865	20,343,720
2790	OTHER STUDENT TRANSPORTATION	9,038,151	7,308,713	458,605	4,770,416	1,690,416
2900	OTHER SUPPORT SERVICES	47,026	-	-	-	-
3100	FOOD SERVICE OPERATIONS	22,116	120,482	105,577	118,372	128,606
3200	DAY CARE OPERATIONS	1,788	-	-	-	-
3300	COMMUNITY SERVICES	1,366,700	1,638,926	1,160,288	1,740,674	1,790,792
3309	OTH COMM SRVC OPERATIONS	1,586,083	1,413,795	1,327,472	1,351,974	1,377,563
4300	ARCHITECTURAL/ENGINEERING SVCS	1,159,222	1,448,573	1,369,260	1,312,128	2,738,771
5200	FUND TRANSFERS OUT	5,138,831	6,625,439	6,652,411	1,910,000	1,910,000
5300	CONTINGENCY	-	-	-	50,909,402	150,861,417
	<b>GRAND TOTAL</b>	<b>1,235,868,363</b>	<b>1,270,759,341</b>	<b>1,221,717,859</b>	<b>1,357,462,964</b>	<b>1,541,588,509</b>

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY OBJECT INCLUDING 0840**

Object	Description	2019	2020	2021	2022	2023
		Actuals	Actuals	Actuals	Orig Budget	Budget
0110	CERTIFIED PERMANENT SALARY	298,947	(53,996)	564,447	-	
011001	SUPERINTENDENT-CERTIFIED SALAR	325,616	327,739	326,677	316,062	321,360
011002	DEPUTY SUPER-CERTIFIED SALARY	168,817	172,773	174,752	177,151	182,486
011003	ASST SUPERINT-CERTIFIED SALARY	1,729,079	1,658,821	1,705,816	1,678,940	1,706,345
011006	DIRECTOR-CERTIFIED SALARY	2,567,402	3,527,047	3,118,892	3,242,686	3,610,377
011007	ASST DIRECTOR-CERTIFIED SALARY	1,171,421	1,100,340	1,177,778	1,193,405	1,219,875
011008	MANAGER-CERTIFIED SALARY	193,250	435,385	521,786	361,754	334,059
011009	COORDINATOR-CERTIFIED SALARY	2,654,996	1,523,344	1,297,739	1,570,900	1,263,310
011010	SPECIALIST-CERTIFIED SALARY	3,005,522	1,832,066	1,908,192	2,085,358	2,020,899
011011	SUPERVISOR-CERTIFIED SALARY	128,124	975,723	345,479	437,385	393,964
011012	OTH ADMIN-CERTIFIED SALARY	593,089	363,675	271,950	387,497	367,722
011013	ADMIN/PT-CERTIFIED SALARY	1,761,817	1,686,571	1,594,372	1,499,329	1,490,689
011016	INSTRUCTIONAL COACH (SCH BSD)	10,624,524	10,973,384	11,567,890	12,029,440	12,389,437
011020	CERTIFIED SALARY-PRINCIPAL	18,246,812	18,061,404	17,949,585	18,048,680	18,523,723
011021	CERTIFIED SALARY-AST PRINCIPAL	27,744,634	28,703,997	29,915,892	30,625,873	30,761,414
011022	CERTIFIED SALARY-TEACHERS	379,701,843	375,873,959	383,138,200	399,839,394	415,127,551
011023	CERTIFIED SALARY-LIBRARIAN	10,653,505	10,623,516	11,063,979	11,505,205	11,672,668
011024	CERTIFIED SALARY-COUNSELOR	23,067,190	22,840,729	22,973,262	24,220,458	24,749,330
011025	CERTIFIED SALARY-PSYCHOLOGIST	3,154,944	3,232,308	3,295,258	3,368,425	3,528,614
011026	CERTIFIED SALARY-PSYCHOLST/PT	-	691	630	1,000	1,000
01102B	CERTIFIED SALARY-TEACHERS	401,802	437,347	484,234	499,055	572,012
011037	RESOURCE TEACHER-REGULAR PROG	16,403,635	22,315,132	24,048,078	27,562,820	27,658,318
011038	RESOURCE TEACHER-OTHER	78,034	62,850	130,426	212,829	138,670
011039	CERTIFIED SALARY-TEACHER/PT	131,201	76,718	4,457	33,000	1,299,316
011040	CERTIFIED SALARY-SOCIAL WKR	1,076,085	1,145,093	1,021,973	2,921,852	1,162,672
011042	CERTIFIED SALARY-EMPL CONSULT	-	-	4,509	-	-
011047	CERTIFIED SALARY-ASST PRIN P/T	6,282	11,315	651	-	-
011048	CERTIFIED SALARY-COUNSELOR P/T	301,458	186,673	229,898	190,889	142,889
011049	CERTIFIED SALARY-LIBRARIAN P/T	749	1,325	-	-	-
0111	EXTENDED DAY	5,868,968	5,745,454	6,002,214	5,728,979	5,814,914
011122	EXT DAY TEACHER	620	3,481	448	3,474	3,526
011222	EXTRA DUTY CERT./TEACHERS	5,812,586	5,734,818	5,224,295	6,757,838	7,135,491
011285	DEPT HEAD/TEAM LDR	853,242	863,782	856,648	1,394,182	1,394,182



**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY OBJECT INCLUDING 0840**

011327	OTHER CERTIFIED WORKSHOPS	3,880,600	3,947,564	2,403,884	1,734,178	1,734,178
011392	OTHER CERTIFIED-EXT TIME	7,494,195	11,085,486	8,606,977	10,331,514	10,288,440
011393	CERTIFIED HOURLY	-	-	(6,519)	-	-
0114	NATIONAL BOARD TCHR CERT	298,449	316,209	295,368	330,000	330,000
0115	KTIP	1,099	-	-	-	-
012032	CERTIFIED SUB TEACHER/UNDISTR	1,290	18,089	7,400	18,000	18,000
012036	CERTIFIED SUB TEACHER	8,493,963	9,893,870	2,669,766	6,971,183	2,553,035
012089	CERTIFIED SUBS-INSTRUCTOR	21,318	32,641	7,904	3,800	3,800
013004	ATTORNEY-CLASSIFIED SALARY	118,152	82,431	149,400	567,241	579,594
013006	DIRECTOR-CLASSIFIED SALARY	266,272	1,719	-	-	-
013014	CLRK/SECTRY-CLASSIFIED SALARY	32,266,391	34,324,319	34,111,315	36,785,304	36,298,269
013015	CLRK/SEC PT CLASSIFIED SALARY	98,380	87,038	73,179	132,366	132,366
013018	THERAPIST-CLASSIFIED SALARY	9,507,997	9,531,165	9,668,421	9,942,294	10,698,297
013028	CLASSIFIED-INSTRUCT ASST	25,075,982	23,439,454	23,722,767	26,651,543	27,335,423
013029	CLASSIFIED INSTR ASST/PT	27,893	23,054	420	25,250	25,250
013030	CLASSIFIED-LUNCHRM/OFFICE ASST	1,530,943	1,507,996	1,410,845	1,532,988	1,805,068
013044	CLASSIFIED SALARY-OTH INST EMP	7,286,498	8,809,860	8,258,519	8,570,690	10,593,357
013046	CLASSIFIED SALARY-INVESTIGATOR	299,393	310,618	294,942	299,652	304,117
013050	CLASSIFIED SALARY-DRIVER	28,531,481	28,423,019	24,033,140	27,844,091	29,841,819
013051	CLASSIFIED SALARY-DRIVER P/T	1,775	43,864	7,353	-	-
013053	CLASSIFIED SALARY-MECH/OTH GAR	4,453,818	4,433,634	4,417,924	4,891,886	4,863,622
013054	CLASSIFIED SALARY-ME/GAR PT	-	-	-	-	-
013055	CLASSIFIED SALARY-COMPOUND ATT	1,008,593	1,061,880	1,037,432	1,080,127	1,093,276
013057	CLASSIFIED SALARY-TRANSPT AIDE	3,537,414	3,456,917	2,754,626	3,583,654	3,609,305
013059	CLASSIFIED SALARY-CUST/PO-P/T	45	44	-	-	-
013060	CLASSIFIED SALARY-PLANT OPR	7,051,744	7,129,103	7,195,325	7,366,283	7,588,298
013061	CLASSIFIED SALARY-CUSTODIAN	18,079,841	17,602,024	16,420,851	20,692,130	24,495,539
013063	CLASSIFIED SALARY-SCH SECURITY	5,241,572	5,342,242	5,483,781	5,760,664	6,180,446
013064	CLASSIFIED SAL-SCH SECURITY PT	1,856	735	2,338	3,000	3,000
013065	CLASSIFIED SAL-UNIFORM SEC OFF	1,123,656	1,034,405	999,291	1,122,637	1,472,497
013067	CLASSIFIED SAL-TECH/SAFET INSP	130,641	123,307	127,755	130,212	137,150
013069	CLASSIFIED SALARY-INSPECTOR	35,595	46,981	49,167	51,986	55,729
013070	CLASSIFIED SALARY-TECHNICIAN	2,389,967	2,347,161	2,274,638	2,556,289	2,579,913
013071	CLASSIFIED SAL-TECHN/ELECTRONC	1,381,825	(282)	713	-	-
013072	CLASSIFIED SAL-REG MAINTENANCE	7,318,554	7,029,068	6,779,074	8,299,849	8,567,645
013074	CLASSIFIED SAL-SUMMER MAINTNCE	85,458	22,128	45,819	22,098	22,098

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY OBJECT INCLUDING 0840**

013075	CLASSIFIED SALARY-WAREHOUSE CL	980,558	895,203	900,218	930,597	944,257
013076	TEACHER - CLASSIFIED	2,197	-	-	-	-
013077	CLASSIFIED SAL-GROUND SHOP EMP	1,254,069	1,324,162	1,308,105	2,218,949	2,210,526
013078	CLASSIFIED SALARY-AIDE	23,980	24,283	24,191	24,191	24,547
013079	ADMINISTRATOR PART TIME CLAS	58,037	57,469	48,106	59,900	59,900
013081	CLASSIFIED SAL-INSTRUCTOR/CERS	1,383,678	2,024,421	1,596,227	1,912,874	1,829,398
013082	CLASSIFIED SAL-OTHER SUPP STAF	2,910,701	6,308,994	6,987,642	8,143,681	7,810,991
013084	OTH ADMIN STAFF-CLASSIFIED SAL	8,794,472	7,952,202	8,398,563	9,799,500	8,881,410
013086	DIRECTOR-CLASSIFIED	3,525,289	3,607,859	3,701,759	3,978,386	4,449,601
013088	CLASSIFIED SAL-INSTRUCT EMP PT	75,773	66,618	19,292	57,439	57,439
013089	MANAGER-CLASSIFIED	1,918,444	1,829,705	2,000,746	2,244,833	2,317,795
013091	COORDINATOR-CLASS	5,885,007	7,909,322	7,837,457	8,773,194	9,305,006
013096	SPECIALIST-CLASSIFIED	2,541,783	3,037,184	3,170,060	3,384,077	3,420,368
013097	SUPERVISOR-CLASSIFIED	2,204,214	2,893,115	3,112,233	3,312,876	3,618,802
013098	NURSE-CLASSIFIED	1,809,441	1,931,573	1,850,717	1,969,565	2,306,895
013127	OTHER CLASSIFIED WORKSHOPS	-	-	-	10,000	10,000
013183	CLS SAL-WRSH/CLAS	468,874	519,533	530,193	784,252	784,252
013195	OTHER CLASSIFIED-EXT TIME	3,930,368	3,333,588	1,152,274	1,464,935	1,464,935
013199	OTHER CLASSIFIED SALARIES	3,018,339	2,213,387	2,582	3,020,000	520,000
0140	CLASSIFIED OVERTIME SALARY	2,551,436	2,310,794	1,013,585	1,150,301	1,149,101
0150	CLASSIFIED SUBSTITUTE SALARY	47,966	35,195	34,517	37,000	37,000
015031	CLASSIFIED-SUBSTITUTE CLERK	256,889	371,880	166,860	77,350	77,350
015043	CLASSIFIED SUBSTITUTE NURSE	2,182	-	-	-	-
015052	CLASSIFIED SUBSTITUTE DRIVER	1,303,150	908,986	356,782	840,000	840,000
015062	CLASSIFIED SUB CUSTODIAN	510,923	373,417	354,008	379,462	379,462
015063	SUB SECURITY MONITOR	138,704	153,113	15,086	11,050	11,050
015068	SUPP STAFF SUB - CLASSIFIED	43,087	38,001	14,576	20,000	20,000
015080	CLASSIFIED SUB-LUNCHROOM ASST	3,926	2,475	2,344	1,000	1,000
015089	CLASSIFIED SUB INSTRUCTOR	26,824	18,208	1,288	-	-
015090	CLASSIFIED SUB-EDUC INTERPTR	736	-	-	-	-
015091	CLASSIFIED SUB ASSISTANT	321,329	275,583	42,098	40,000	40,000
015097	SUBSTITUTE BUS MONITOR	147,142	112,802	6,210	113,000	113,000
0170	PARA-PROFESSIONAL	827,479	785,838	684,429	4,787	4,787
0190	BOARD PER DIEM	18,450	35,925	28,650	36,000	36,000
0211	GROUP LIFE INSURANCE	617,728	566,382	676,317	572,059	582,180
0213	GROUP LIABILITY INSURANCE	3,015,892	3,378,960	2,795,258	2,616,807	2,614,653

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY OBJECT INCLUDING 0840**

0215	DISABILITY INSURANCE	1,707,221	1,717,654	1,780,627	2,233,097	2,205,524
0216	KY Ret. Sys (KRS) Health Ins	-	-	-	-	4,966
0221	EMPLOYER FICA CONTRIBUTION	9,939,646	9,676,539	8,834,454	9,738,484	11,068,248
0222	EMPLOYER MEDICARE CONTRIBUTION	10,407,762	10,527,092	10,327,798	10,705,481	11,737,504
0231	KTRS EMPLOYER CONTRIBUTION	17,371,169	17,744,758	17,724,792	18,745,956	19,130,855
0231CS	KTRS EMPLOYER CONT CRITICL SHT	24,477	56,889	25,042	-	-
0232	CERS EMPLOYER CONTRIBUTION	35,131,131	38,831,589	35,893,742	39,778,208	42,625,032
0240	TUITION REIMBURSEMENT	49,925	12,336	54,081	50,000	50,000
0253	KSBA UNEMPLOYMENT INSURANCE	162,428	(56,664)	(176,548)	872,392	853,459
0260	WORKERS COMPENSATION	7,895,405	6,405,371	4,950,013	5,690,755	5,800,784
0280	ON-BEHALF PAYMENTS	301,702,721	319,502,121	321,755,443	298,207,556	323,093,819
0298	OTHER EMPLOYER PAID BENEFITS	771,063	797,064	726,445	793,898	482,298
0321	WORKSHOP CONSULTANT	-	4,549	-	6,500	6,500
0322	OTHER EDUCATIONAL CONSULTANT	413,668	205,829	86,530	418,456	418,456
0335	PROFESSIONAL CONSULTANT	7,603	900	-	-	-
0338	REGISTRATION FEES	512,006	362,574	228,111	325,605	325,605
0339	OTR PROF TRAINING & DEV SVCS	(295,302)	791,005	267,347	2,140,033	2,137,033
0341	DRUG TESTING	47,999	30,733	16,638	64,000	64,000
0342	AUDITING SERVICES	415,250	353,970	327,627	304,000	304,000
0343	LEGAL SERVICES	555,105	535,320	883,565	469,350	840,350
0344	FINANCIAL SERVICES	140,639	68,051	131,357	150,000	150,000
0345	MEDICAL SERVICES	1,559,813	1,318,698	1,801,695	1,976,264	1,976,264
0347	SECURITY SERVICES	1,184,226	223,573	70,780	321,458	321,458
0349	OTHER PROFESSIONAL SERVICES	3,554,943	2,694,921	1,867,474	8,613,839	8,141,479
0352	OTHER TECHNICAL SERVICES	-	325	-	334	334
0411	WATER/SEWAGE	1,633,360	1,745,639	1,354,342	1,600,000	1,955,000
0411GG	WATER./SEWAGE	-	-	(684,957)	-	-
0413	SEWAGE	3,132,953	3,344,390	2,764,430	3,000,000	3,745,000
0413GG	SEWAGE	-	-	(1,285,645)	-	-
0421	SANITATION SERVICE	651,033	580,728	395,709	644,717	804,000
0424	CONTRACT GROUNDS SERVICE	204,514	209,522	90,695	309,343	309,343
0426	LAUNDRY/DRY CLEANING SERVICES	-	-	-	-	-
0432	TECHNOLOGY-RELATED R&M	207,206	186,670	267,797	437,653	237,653
0433	EQUIP/MACHINERY/FURNITURE R&M	389,204	392,200	66,285	130,739	130,739
0434	BUILDING REPAIRS & MAINTENANCE	601,789	665,485	753,965	1,251,344	1,245,530
0435	Vehicle Repair and Maintenance	16,510	1,158	1,560	300	300

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY OBJECT INCLUDING 0840**

0436	ELECTRONICS REPAIR & MAINTEN	63,911	54,580	56,962	78,500	98,500
0439	OTHER REPAIRS AND MAINTENANCE	4,447,538	7,212,195	9,339,516	6,981,113	981,113
0439GG	OTHER REPAIRS AND MAINTENANCE	-	-	(337,835)	-	-
0441	LAND OR BUILDING RENT	111,150	96,681	76,398	124,450	124,450
0442	EQUIPMENT OR VEHICLES RENTALS	169	14,222	-	5,000	5,000
0444	COPIER RENTAL	(525,995)	(867,299)	21,249	86,705	86,705
0449	OTHER RENTALS	277,809	332,154	136,040	172,401	171,901
0450	CONSTRUCTION SERVICES	881,216	759,086	-	10,000	6,010,000
0490	OTHER PURCHASED PROPERTY SRVCS	(931,630)	584,990	(520,543)	-	-
0513	BUS TOKEN - PUBLIC CONVEYANCE	72,511	56,692	26,300	52,950	52,950
0514	CONTRACT BUS SERVICES	662,086	294,298	51,550	847,605	869,605
0515	CONTRACTED BUS MAINTENANCE SRV	95,993	120,642	47,219	175,545	175,545
0521	PUPIL TRANSPORTATION INSURANCE	3,675,496	1,256,358	3,603,110	3,652,254	3,652,254
0522	PROPERTY INSURANCE	1,281,640	1,362,256	1,512,190	1,550,000	2,090,000
0522GG	PROPERTY INSURANCE	-	-	(1,499,129)	-	-
0523	FIDELITY INSURANCE	15,541	469	15,415	17,500	17,500
0524	FLEET INSURANCE	1,575,127	390,053	902,222	913,425	913,425
0524GG	FLEET INSURANCE	-	-	(510,313)	-	-
0526	LEGAL LIABILITY INSURANCE	-	3,000	67,400	70,000	70,000
0527	STUDENT LIABILITY INSURANCE	-	363,977	419,965	871,000	871,000
0527GG	STUDENT LIABILITY INSURANCE	-	-	(540,900)	-	-
0529	OTHER INSURANCE	322,604	2,634,845	302,602	275,000	275,000
0531	POSTAGE	326,002	938,455	475,557	544,132	544,132
0532	TELEPHONE	1,374,599	1,503,190	1,146,971	1,452,650	2,002,650
0532GG	TELEPHONE	-	-	(524,765)	-	-
0532R	TELEPHONE E-RATE	(752,444)	(1,953,809)	(2,928,457)	-	-
0533	ON-LINE NETWORK	670,688	631,031	650,389	632,000	632,000
0534	CELL PHONE SERVICES	103,860	90,964	104,514	121,270	121,270
0535	PAGERS	106	12	-	12	12
0537	CABLE TV	2,166	2,021	1,858	2,000	2,000
0538	SHIPPING/DELIVERY/FREIGHT SVCS	20,819	17,988	15,127	14,692	14,692
0539	OTHER COMMUNICATIONS	2,836	2,703	2,757	2,880	2,880
0541	RADIO & TV ADVERTISING	500	-	-	-	-
0542	NEWSPAPER ADVERTISING	3,023	1,036	1,950	5,750	5,750
0549	OTHER ADVERTISING	62,372	67,085	51,603	95,754	95,754
0553	PUBLICATIONS	35	314	-	-	-

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY OBJECT INCLUDING 0840**

0559	OTHER PRINTING	762,707	1,082,364	536,257	747,510	747,510
0569	TUITION - OTHER	107,148	60,334	102,462	341,000	341,000
0580	TRAVEL	631,222	333,163	5,661	323,939	323,939
0581	TRAVEL MILEAGE	354,578	241,777	37,422	368,150	368,150
0589	TRAVEL - OTHER	(625,399)	485,247	(1,809,825)	-	-
0610	GENERAL SUPPLIES	6,284,802	4,240,716	2,957,070	8,813,063	8,760,964
0616	FOOD NON INSTR NON FOOD SVC	233,883	39,699	26,659	79,628	79,628
0617	FOOD INSTR NON FOOD SERVICE	11,726	18,064	7,530	17,500	17,500
0621	NATURAL GAS	2,859,535	2,533,476	3,054,949	2,700,000	3,470,000
0622	ELECTRICITY	15,741,337	16,579,127	14,138,629	18,800,000	22,250,000
0622GG	ELECTRICITY	-	-	(6,269,902)	-	-
0622R	ELECTRIC REBATE	(82,099)	(160,470)	-	-	-
0623	BOTTLED GAS	10,935	11,326	4,651	10,000	10,000
0626	GASOLINE	262,277	207,219	228,075	265,496	265,496
0627	DIESEL FUEL	6,336,602	4,726,263	1,534,684	5,459,903	5,459,903
0641	LIBRARY BOOKS	833,087	453,719	584,093	464,418	464,418
0642	PERIODICALS & NEWSPAPERS	175,397	136,158	147,933	182,760	182,760
0643	SUPPLEMENTARY BKS/STUDY GUIDES	1,642,667	1,451,549	1,246,755	883,707	883,707
0644	TEXTBOOK & OTHER INSTR MATERIA	627,276	657,993	670,474	2,268,500	2,268,500
0645	AUDIOVISUAL MATERIALS	7,644	9,849	9,360	42,301	42,301
0646	TESTS	193,897	225,099	128,766	249,984	249,984
0647	REFERENCE MATERIALS	11,431	4,864	2,748	7,760	7,760
0649	BINDING & REPAIRS	1,170	2,360	-	5,330	5,330
0650	SUPPLIES TECHNOLOGY RELATED	5,347,964	6,168,676	4,416,692	4,441,272	4,441,272
0661	LUBRICANTS	112,964	96,148	69,733	215,000	215,000
0662	TIRES & TUBES	196,791	308,675	242,725	214,100	214,100
0663	REPAIR PARTS	2,981,088	2,647,346	2,108,252	2,276,900	2,276,900
0669	OTHER TRANSPORTATION R & M	364,430	186,086	388,519	94,500	94,500
0673	STUDENT FEES & REGISTRATIONS	3,814	1,961	6,181	23,700	23,700
0674	STUDENT AWARDS	13,495	9,996	4,394	9,716	9,716
0675	STUDENT ORGANIZTN SUPPLIES	1,827,227	1,806,493	1,804,823	1,853,250	1,848,200
0676	STUDENT SCHOLARSHIPS	1,053	1,000	-	17,642	17,642
0679	OTHER STUDENT ACTIVITIES	5,473	700	-	225	225
0680	WELFARE (FOOD/CLOTHES/UTIL)	8,335	3,588	-	-	-
0692	HEALTH SUPPLIES	124,313	83,354	147,774	182,953	182,953
0694	EQUIPMENT SUPPLIES	313,967	306,167	505,731	350,000	350,000

**JEFFERSON COUNTY PUBLIC SCHOOLS 2023 DRAFT BUDGET BY OBJECT INCLUDING 0840**

0697	OTHER SUPPLIES & MATERIALS	2,320,777	2,996,009	555,781	1,806,245	1,806,245
0698	LAWN AND LANDSCAPING SUPPLIES	22,624	7,374	19,623	22,660	22,660
0710	LAND & IMPROVEMENTS	9,543	12,493	6,200	10,000	10,000
0731	MACHINERY	2,296	50,109	2,033	13,219	13,219
0732	VEHICLES	4,071,754	5,614,361	4,570,836	180,000	5,400,000
0732GG	VEHICLES	-	-	(514,755)	-	-
0733	FURNITURE AND FIXTURES	2,448,570	1,651,606	2,051,998	1,826,417	1,621,718
0734	TECHNOLOGY-RELATED HARDWARE	4,819,183	3,575,485	5,348,005	4,031,055	4,010,435
0735	TECHNOLOGY SOFTWARE	3,552,469	3,408,985	4,543,843	4,135,199	4,175,506
0735GG	TECHNOLOGY SOFTWARE	-	-	(585,954)	-	-
0739	OTHER EQUIPMENT	4,281,398	8,324,109	4,343,592	2,736,083	2,701,083
0810	DUES & FEES	314,280	331,191	329,614	424,300	424,150
0811	PERMITS	9,000	328,800	178,800	181,838	181,838
0840	CONTINGENCY	-	-	-	50,909,402	150,861,417
0891	DIPLOMAS & GRADUATION EXPENSES	34,296	20,507	43,150	39,070	39,070
0892	PARENT INVOLVEMENT MEETINGS	-	-	-	300	300
0893	UNIFORMS	223,312	180,650	204,836	236,436	196,436
0894	INSTRUCTIONAL FIELD TRIPS	182,794	144,809	84,283	209,000	209,000
0896	STUDENT WAGES	50,825	57,027	-	71,000	71,000
0898	FIELD TRIPS-NON INSTRUCTIONAL	-	2,912	-	-	-
0899	OTHER MISC EXPENDITURES	380,576	318,827	319,581	1,093,350	22,891,704
0899O	OTHER MISC EXPENSES	-	-	-	5,000,000	5,000,000
0910	FUND TRANSFERS OUT	5,138,831	6,625,439	6,652,411	1,910,000	1,910,000
	<b>GRAND TOTAL</b>	<b>1,235,868,363</b>	<b>1,270,759,341</b>	<b>1,221,717,859</b>	<b>1,357,462,964</b>	<b>1,541,588,509</b>