

OUR VISION

**All Jefferson County
Public Schools
students graduate
prepared,
empowered, and
inspired to reach
their full potential
and contribute as
thoughtful,
responsible citizens
of our diverse,
shared world.**

Jefferson County Public Schools FY 2023-24 Working Budget Report September 2023



FY 2023-24 WORKING BUDGET

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The Jefferson County Board of Education

OUR MISSION - To challenge and engage each learner to grow through effective teaching and meaningful experiences within caring, supportive environments.



**Diane Porter,
Chair,
District 1**



**Chris Kolb,
District 2**



**James Craig,
District 3**



**Joe Marshall,
District 4**



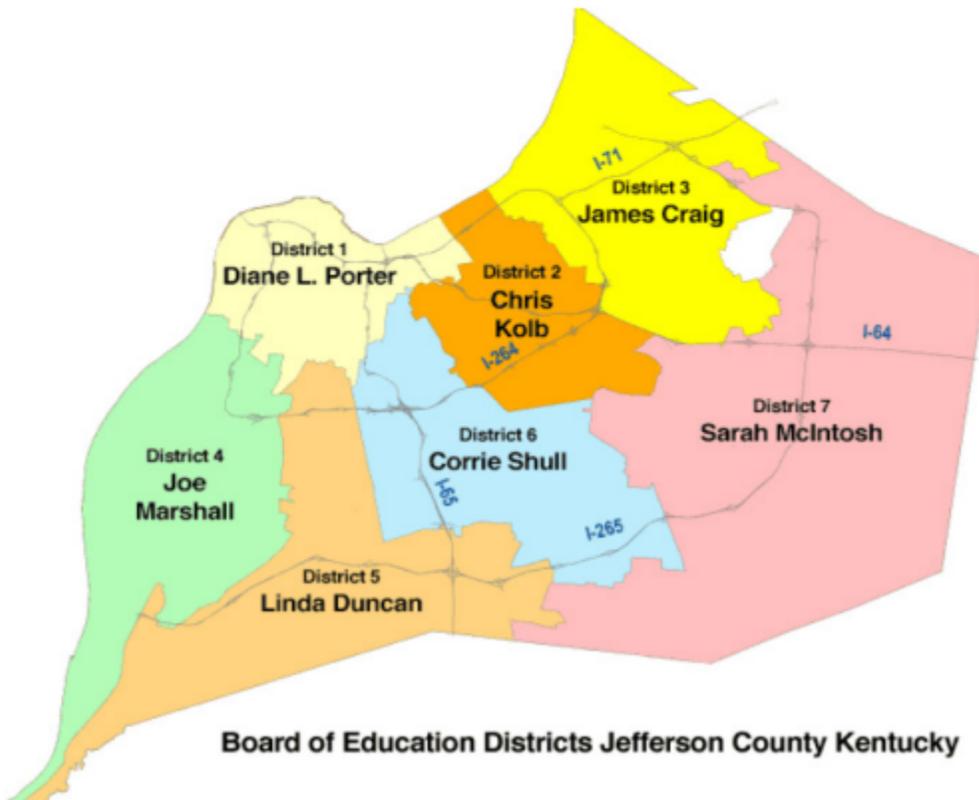
**Linda Duncan,
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Board of Education Districts Jefferson County Kentucky

Superintendent – Dr. Martin “Marty” Pollio



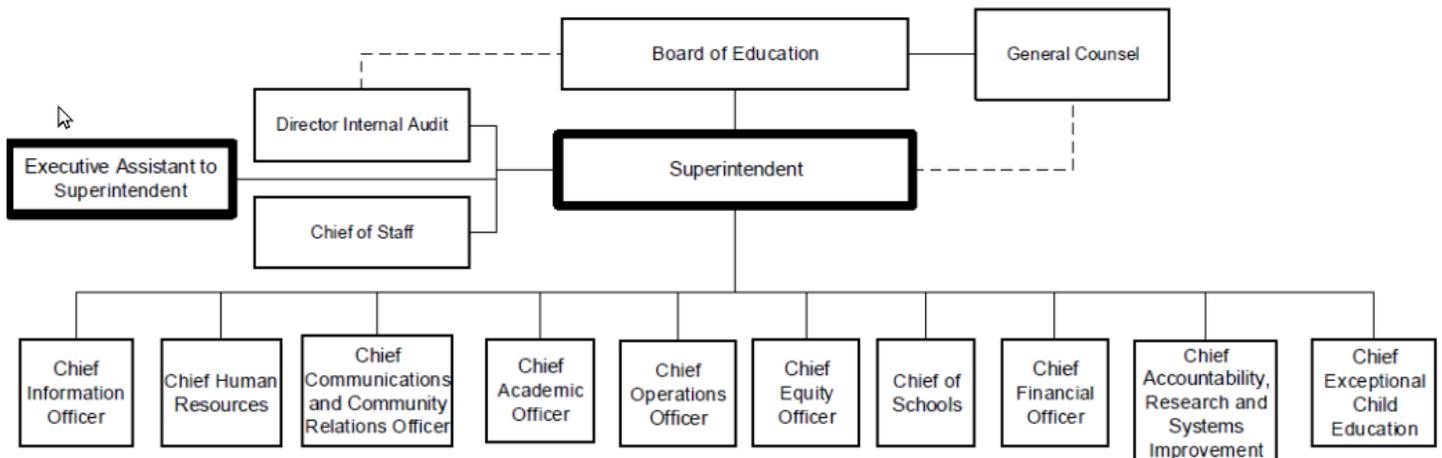
Dr. Martin “Marty” Pollio assumed the role of acting superintendent of Jefferson County Public Schools (JCPS) on July 2, 2017. He was named JCPS Superintendent on February 11, 2018. For his entire career, Dr. Pollio has dedicated himself to serving students of JCPS. He is a longtime administrator and educator whose focus is on improving culture and climate across the district, increasing student achievement, and implementing deeper learning strategies to make lessons come alive for students and teachers.

Dr. Pollio began his career with JCPS in 1997 as a social studies teacher at Shawnee High School. He went on to serve as a teacher and assistant principal at Waggener High School before taking the helm as principal of Jeffersonton High School from 2007 to 2015. Dr. Pollio was the principal of Doss High School when he was selected as the acting superintendent.

Dr. Pollio received his undergraduate degree from Indiana University and his master’s degree from Eastern Kentucky University. He earned his doctorate from the University of Louisville in 2012.

Organizational Chart

Jefferson County Public Schools (JCPS) is governed by the elected officials of the Jefferson County Board of Education, the Superintendent and district leaders in the following positions:



Mission

To challenge and engage each learner to grow through effective teaching and meaningful experiences within caring, supportive environments.

Vision

All JCPS students graduate prepared, empowered, and inspired to reach their full potential and contribute as thoughtful, responsible citizens of our diverse, shared world.

Core Values

Caring – All JCPS children are nurtured as if they are our own.

Equity – All students receive an education that gives them what they need to thrive through differentiated supports focused on removing social factors as a predictor of success.

Excellence – Empowering people to lead, create, and innovate is essential to creating a culture of excellence.

Respect – All students, staff, and families are treated with dignity and respect as members of a safe and welcoming learning community.

Individuality – Children learn differently and require personalized approaches to learning.

Diversity – Our diversity is strength – differences between each are assets of the whole.

Opportunity – Effective teaching is the most powerful tool for engaging and motivating students to reach their full potential.

Creativity – The ability to create, innovate, and solve challenging problems is a critical skill for educators and children to develop and employ in teaching and learning.

Collaboration – Relationships, cooperation, and partnerships among students, staff, families, and communities are fundamental to the success of our students.

Stewardship – Adults model integrity, respect, and responsibility through mindful stewardship of talents, resources, and time.

Focus Areas

Learning, Growth, and Development

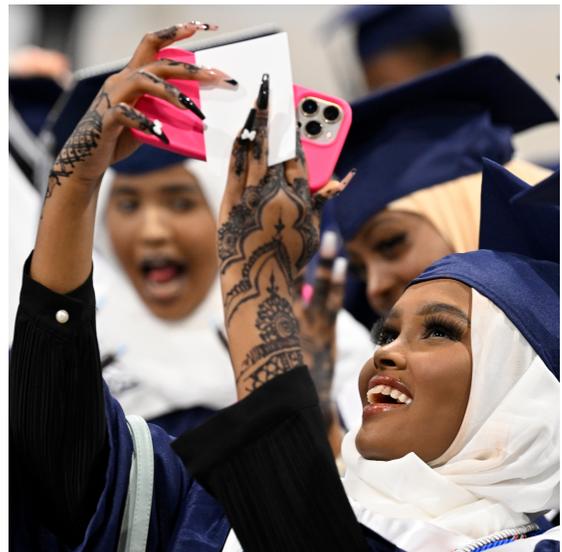
- Deeper Learning

Increasing Capacity and Improving Culture

- Professional Capacity in Teachers and Leaders
- High-Performing Teams

Improving Infrastructure and Integrating Systems

- Infrastructure Improvements
- Communications, Engagement, and Access to Information
- Technology for Learning and Operations
- Access to Public School Choice



Our City: Louisville, Kentucky

Louisville is the largest city in Kentucky and is one of the oldest US cities west of the Appalachian Mountains. Louisville metropolitan area has a population of 1,395,634 (2020) making it the 43rd largest metropolitan area in the United States. The county has a total area of 398 square miles and has the Ohio River forming its northern boundary with the state of Indiana. Jefferson County is the most populous in Kentucky and has four times the number of residents as the second-most populous county in the Commonwealth.

History Of Public Schools In Louisville

The City of Louisville established the first public schools for children under sixteen years of age on April 24, 1829, and constructed the first school the following year. Although Louisville's charter specified that education would be free, a tuition of \$1 for primary grades and \$1.50 for other grades was assessed. By 1838, the City of Louisville had a full-service school system. In 1838, the remaining areas of Jefferson County outside of the City of Louisville were incorporated into the Common Schools of Jefferson County school district. In 1870, Louisville Public Schools established its first two schools for African American students, bringing its enrollment up to 13,502. By this time, the Common Schools of Jefferson County operated 68 schools, including 10 for African Americans. Both districts continued to grow consistently over the decades.

In 1956, all public schools in Louisville and Jefferson County were desegregated at a time when the Louisville Public Schools were 26% African American and the Jefferson County Schools were 4% African American. By court order on April 1, 1975, the Louisville Public Schools and the Jefferson County Public Schools merged into the present Jefferson County Public Schools district in order to address the racial disparity. At that time, it was determined that all schools in the new district must maintain racial diversity with the minority population between 15% and 50%. In June 2007, the United States Supreme Court held that some aspects of our student assignment plan did not satisfy the Court's "narrow tailoring" requirement. In May 2008, the District unanimously approved a revised student assignment plan which became effective for the 2009-2010 school year. The new plan uses socio-economic factors including educational attainment, household income, and race averages of a student's geographic region as factors when assigning students to schools other than their home school.

The Kentucky Education Reform Act ("KERA") of 1990 formed the basis for massive change to the state's educational system. One of the most comprehensive, statewide restructuring efforts ever attempted in the United States, KERA changed the formula by which Kentucky school districts receive state funding in an effort to achieve equity and educational adequacy regardless of each district's local economic base. KERA created a Site-Based Decision-Making Council system. Each school would have such a council consisting of parents, teachers, and administrators of the school, who would oversee the financial and instructional decisions of the school and hire the Principal. KERA also established a state-wide accountability system that continues to evolve to meet student needs.

Through the resulting emphasis on data-driven educational accountability, Kentucky has gained a reputation as a cutting edge educational system focusing on accountability. The District, as well, leads the state as the largest school system as we continuously review our curriculum and initiatives to ensure Jefferson County children are being educated to the height of their ability.

I Am JCPS

JCPS is proud of our students, graduates and our community. Here are some names of former JCPS students that are recognizable across the US and the world:

- **Muhammad Ali**, who attended Central High School and became one of the most celebrated athletes of all time as a three-time World Heavyweight Champion and civil rights advocate.
- **Sue Grafton**, who attended Atherton High School and has become an international best-selling author best known for her "alphabet series" of detective novels.
- **Darryl Griffith**, who graduate Male High School and led a highly successful career in professional basketball earning the popular nickname "Dr. Dunkenstein".
- **Jack Harlow**, who graduated Atherton High School, is a highly-acclaimed rapper and actor who was nominated for a Grammy Award in 2020 and songs reaching number one on the Hot 100 charts in 2021 and 2022.
- **Alberta Jones**, who graduated from Central High School and became the first African American to pass the bar exam and open a law office in Louisville.
- **Jennifer Lawrence**, who attended Kammerer Middle School and became the highest paid actress in the world in 2015 and 2016.
- **Diane Sawyer**, who attended Seneca High School and has been a prominent and respected television journalist for 60 years.

District Profile

JCPS has:

- 166 schools including 60 magnet schools and programs
- 102,204 students
- 17,775 full-time employees
- 6965 teachers

Did you know?

- JCPS is the largest school system in Kentucky and 30th largest school system in the United States.
- 79% of all children in Louisville/Jefferson County attend Jefferson County Public Schools in 7 Kentucky students are educated at JCPS.
- 139 languages are spoken in JCPS.
- 84% of teachers have a Master's degree
- 434 teachers have earned the prestigious National Board Certification
- JCPS is one of only 11 districts nationwide to have implemented a comprehensive plan to take concrete actions that address racial inequities.
- Every JCPS school has a dedicated mental health practitioner to provide mental health services to students.
- 200+ area businesses are investing in students by providing career training and experience through the Academies of Louisville.
- The JCPS Budget is the largest governmental budget in Kentucky other than the state's budget. The JCPS budget is two times larger than Louisville Metro and three times larger than the next largest school district in Kentucky (Fayette County Public Schools).

Student Demographics

JCPS is a diverse population for Kentucky. According to the Kentucky Department of Education School Report Card, of the 102,204 students who attend JCPS Schools:

- 67,369 (66%) are economically disadvantaged
- 62,368 (61%) are Students of Color
- 37,378 (37%) are African American
- 14,222 (14%) are Hispanic
- 3,565 (3%) are homeless
- 13,824 (14%) have learning disabilities
- 15,981 (16%) are Limited English Proficiency

Free And Reduced Lunch Students

Students who come from households that qualify for free or reduced lunch may face unique challenges in accessing their education and these challenges can become barriers to their success. Our goal in JCPS is to provide equitable support in the form of additional resources to remove all obstacles and accelerate learning. As JCPS moves toward a student-weighted formula to equitably fund schools based on need, we become more intentional about our use of funds to better support schools.

During the pandemic, identification of students who qualify for free or reduced lunch was particularly challenging. Even through our reported numbers decreased, we know there was significant need as we continued to provide food services through food pick up locations all over the Louisville area. **67,369 JCPS students qualified for free or reduced lunch.**

Homeless Students

Jefferson County Public Schools identifies more homeless students than any other school district in Kentucky and provides services to homeless students enrolled or enrolling at any of our 166 schools. Unlike data that is collected on other groups of students by income, race, ethnicity, disability, and language, homelessness is a challenge that is often invisible. Teachers and administrators are tasked with supporting a student population whose educational performance is increasingly hampered by personal hardships, such as poverty and lack of stable housing. Students and parents often try to hide their homelessness because they are embarrassed or fear they will be judged or stigmatized. During the time JCPS was in non-traditional instruction (NTI) due to the pandemic crisis, it affected our ability to assure identification of our homeless children. Direct human interaction is always our main tool to identify homeless students; during NTI, we created a network of school- and district-based supports to identify homeless students.

Transportation to school is another significant challenge experienced by our homeless students. The district continues to work to ensure alternative transportation when JCPS buses and vans are not available including TARC tokens, gas cards and mileage reimbursement. Other factors impacting the homeless count include federal and state guidelines, changes in the identification process to ensure accuracy, and the political climate (such as immigrant and refugee students that lack US citizenship now are more reluctant to disclose their housing situation). **3,565 JCPS students are identified as homeless.**

Multilingual Learners

In the Every Student Succeeds Act (ESSA), the U.S. Department of Education replaced the term Limited English Proficiency (LEP) with English Learner (EL). JCPS, believing in the strengths and assets these students bring to the table, recently collaborated with district stakeholders and the Board of Education to shift JCPS terminology to refer to students categorized as English Learners as Multilingual Learners (MLs).

JCPS is truly a diverse district with 15,981 MLs. Jefferson County Public Schools believes that all Multilingual Learners will become successful English Language Readers, writers, listeners, and speakers in a welcoming and culturally responsive environment.

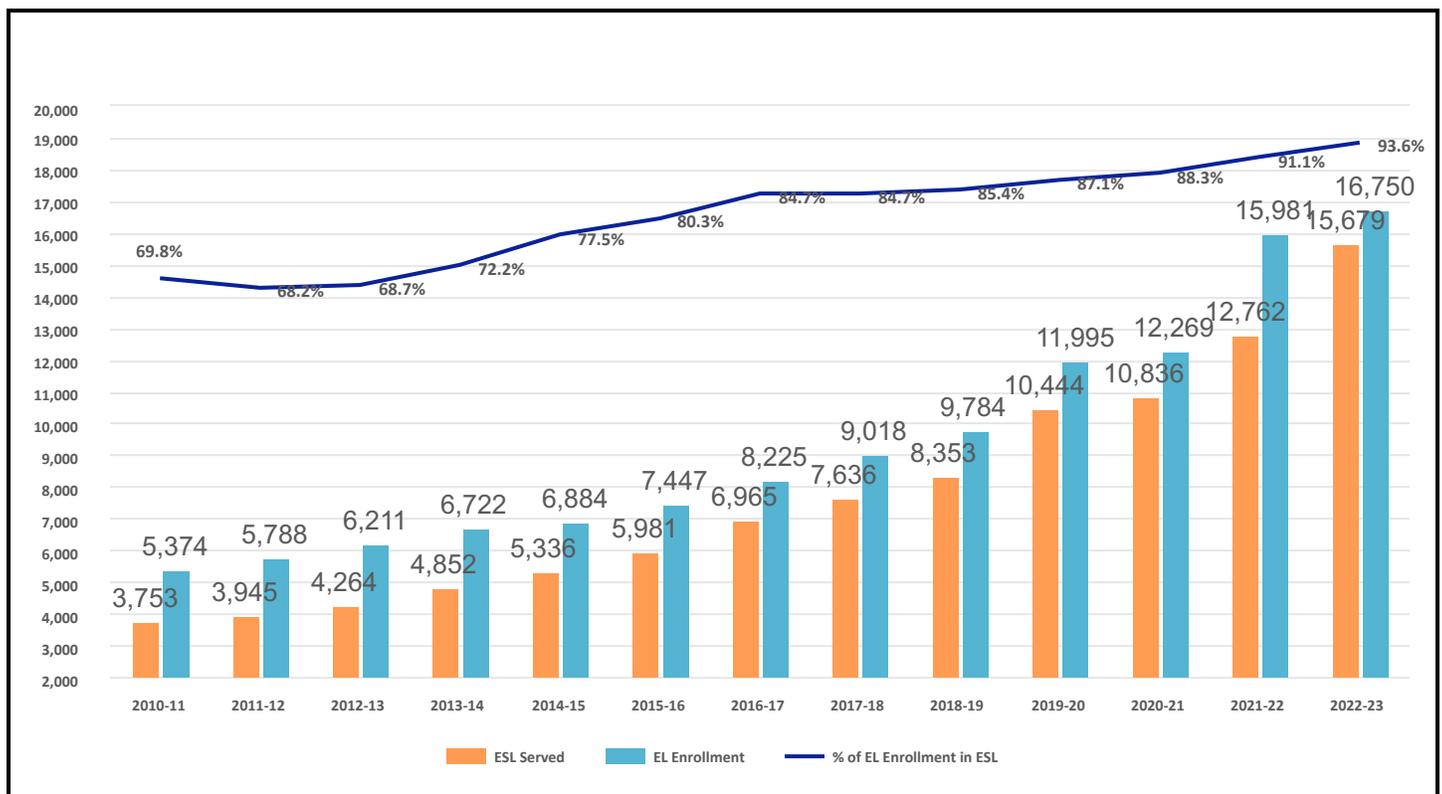
The Office of Multilingual Learners provides direction, leadership, and support for this fastest-growing population. Additionally, they provide valuable resources to the MLs, their families, tutors, and teachers. Multilingual Learners who opt-in for additional support receive additional programming through the ESL program. It is no coincidence funding for the ESL program has become one of the primary areas of investment for the Board of Education.

The number of languages supported by the Office of Multilingual Learners has grown. In 2003-04, 77 languages were supported by the ESL Department, in 2012-13 it was 109 languages, and at the end of 2022-23 there were over 135 languages in our district. The continued success of the program allows us to reach other students to remove the barriers impacting their opportunity for success.

The graph below illustrates:

1. The growth of the number of actual ML students in our district
2. The increase in the number of ML students served by the Office of Multilingual Learners
3. The percent of students eligible that are receiving support from the Office of Multilingual Learners

**JCPS ENGLISH LEARNER STUDENTS
2010-2023**



Community Partners

JCPS is honored to have significant support from our engaged community. Our partnerships are dynamic and innovative, and we always remain open to new ideas. Examples of current partnerships include:

- **200+ businesses are engaged in the Academies of Louisville**, providing relevant learning opportunities for students to connect what happens in the classroom with potential careers. From field trips to project-based learning, experiences like these help prepare, empower and inspire students. Some examples include:
 - **GE Appliances** partners with Doss High School's STEM, Business & Finance, and Tech & Design Academies. A mock manufacturing line and lab set up at Doss High School provides students the opportunity to explore concepts ranging from line of best fit to efficiency to ergonomic movements.
 - **UPS partners** with Valley High School's Business & Industry Academy, providing an equipment donation of a conveyor belt system and assisting with curriculum to help students build problem-solving skills as they learn to diagnose issues and fix the system.
 - **Norton Healthcare** provides opportunities for seniors in health science pathways to work a co-op at a hospital or medical office and offers support for furthering their career in healthcare after high school graduation.
 - **Class Act Federal Credit Union** supports three branches inside of Doss, Jeffersontown, and Southern High Schools, providing students with an opportunity to learn how a credit union operates and building their understanding of careers in the finance industry.
- **Evolve 502**, a strategic partnership involving a wide range of community members, is working to align wrap-around support services across our community and raise funds to ensure every public school graduate has the opportunity for post-secondary education. During the COVID-19 pandemic, Evolve 502 has been instrumental in harnessing community resources to support JCPS students. Beginning with the JCPS Class of 2021 graduates, Evolve 502 provides all eligible JCPS graduates the opportunity to attend any Kentucky Community & Technical College or Simmons College of Kentucky tuition-free.

Evidence Of Success

Every year, JCPS supports the academic and emotional growth of nearly 100,000 students who complete one school year and enter another prepared to take the next step in their life trajectory. Some highlights of student and District success for the past school year include:

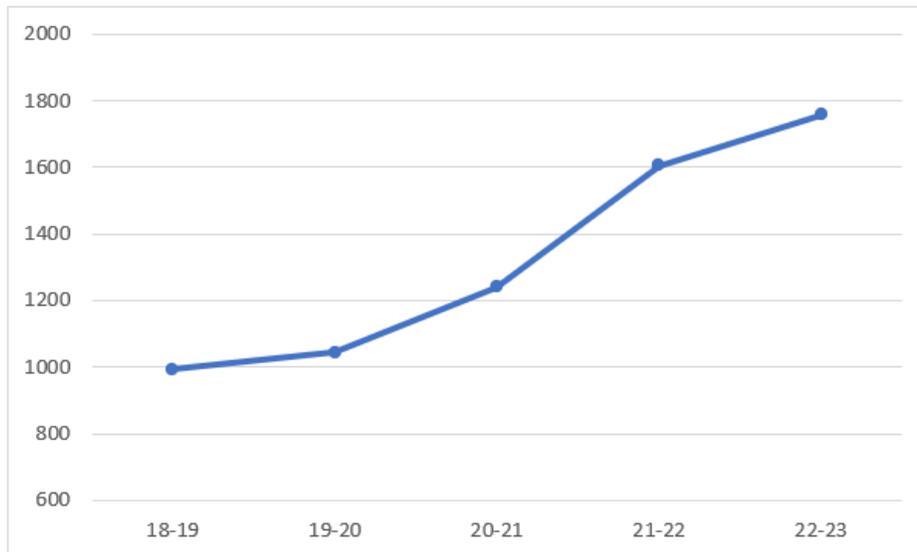
- 6,574 graduates from JCPS schools.
- 71.5 percent of the class of 2023 earning post-secondary readiness standards for higher education or a career.
- 29 National Merit Finalists, 28 National Merit Semi-Finalists and 16 National Merit Commended Scholars.
- 121 rising seniors participated in the coveted Governor's Scholars Program.
- 145 graduates joined the United States Armed Forces.
- 17 seniors were awarded \$12,000 scholarships through the Vogt Educational Leadership Scholarship established by Henry V. Heuser, Sr.
- \$70,000 in scholarships awarded to seven JCPS seniors through the JCPS Employee-Sponsored Student Scholarship Fund to go toward four-year tuition and college expenses.
- Served nearly 10,000 students through summer learning opportunities in conjunction with Evolve 502 and other community partners.
- Graduated 32 future teachers in the third year of the Louisville Teacher Residency program, a collaboration between JCPS and the University of Louisville College of Education and Human Development to recruit and train more teachers of color for JCPS schools.
- Gave 102 conditional contracts to graduates of the Teaching & Learning pathway; if they graduate from college with an education degree, they are guaranteed a job in JCPS.
- Celebrated Bates Elementary School being named a The Leader in Me Lighthouse School. Bates is the third JCPS elementary school to earn this prestigious designation.
- Johnstontown Road Elementary students recognized in the opinion section of the national publication New York Times.
- JCPS and Pleasure Ridge Park High School host the first-ever Women In Welding competition.
- Atherton High School engineering program recognized as a Program of Excellence by the International Technology and Engineering Educators Association.
- Novelist, philanthropist and billionaire MacKenzie Scott donated \$20 million to the Jefferson County Public Education Foundation, which provides direct financial support for JCPS.
- Represented 6 of the Top 20 ranked high schools in Kentucky according to U.S. News and World Report — duPont Manual, James Graham Brown, Atherton, Louisville Male, Ballard, and Eastern.
- Celebrated two JCPS teachers who were named finalists for the Presidential Award for Excellence in Mathematics and Science Teaching award.

- Launched the JCPS Adapted Sports program, which offers multiple sport opportunities for students who have a physical disability that impacts mobility.
- Partnered with Care Solace to help find and coordinate mental health and substance abuse treatment for students, staff, and their families.
- Provided free, virtual tutoring available 24 hours per day for students in grades 3-12.
- Received a more than \$3 million federal Project Prevent grant to prevent school and community violence and address student trauma from exposure to violence. JCPS was one of only 11 districts nationwide to receive U.S. Department of Education Project Prevent funding this grant cycle.
- Installed Audio Enhancement systems in every JCPS classroom to help amplify teacher’s and student’s voices. The technology includes a security button that teachers can press to call for immediate help.
- Partnered with T-Mobile to ensure students have internet access anytime, anywhere.
- Administered 6,000 vaccinations to students or staff by JCPS nursing staff and at JCPS sponsored events.
- Conducted 405,000 school nurse visits with students and staff for sickness or chronic illnesses. 267,170 visits were for sickness or for chronic disease management.
- Sent more than 11,000 COVID tests home to families or staff who requested them.
- Administered more than 5,000 COVID tests for students and staff at school or work.
- Opened two brand new, state-of-the-art school buildings: Indian Trail Elementary and Wilkerson Elementary.

District Highlight: Academies Of Louisville

The Academies of Louisville launched in the fall of 2017 with a mission to evolve high school education by equipping students with the skills and 21st-century know-how needed to thrive in an ever-changing global economy. Last year, over **18,300 students** grades 9 through 12 from 15 high schools participated in Academies of Louisville. Students gain relevant, real-world experience and training in careers that are in demand both in Louisville and across the country. When students graduate, they will have the skills and confidence needed to launch careers in their chosen field. The Academies of Louisville strategy strives to provide a college preparatory curriculum based on a career theme. A major benefit is students see relationships and connections between the core academic subjects and their application in the real world of work through career and technical education courses. The career academy model is a well-researched, school reform approach that shows a positive impact on outcomes including attendance, earned credits, graduation rates, and labor market outcomes. Career Academies is also a strategy to increase the earning potential of minority students, particularly males at risk of dropping out of high school without any decrease in educational outcomes.

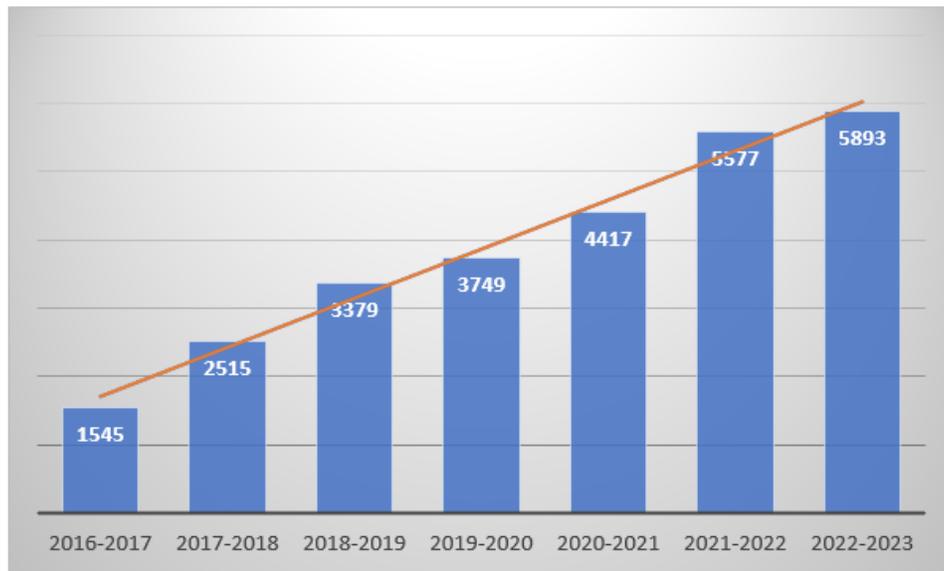
STUDENT ENROLLMENT IN HIGH SCHOOL CAREER ACADEMIES



The Academies of Louisville learning model draws upon the expertise, knowledge, and resources of business partners to increase opportunities for students to engage in work-based learning. Business and community partners help inform curriculum, improve instruction, expose teachers to the latest industry trends, mentor students, and provide authentic learning experiences. A major benefit of business partners within this model is to sustain the academy model over time and maintain consistency despite principal or teacher turnover.

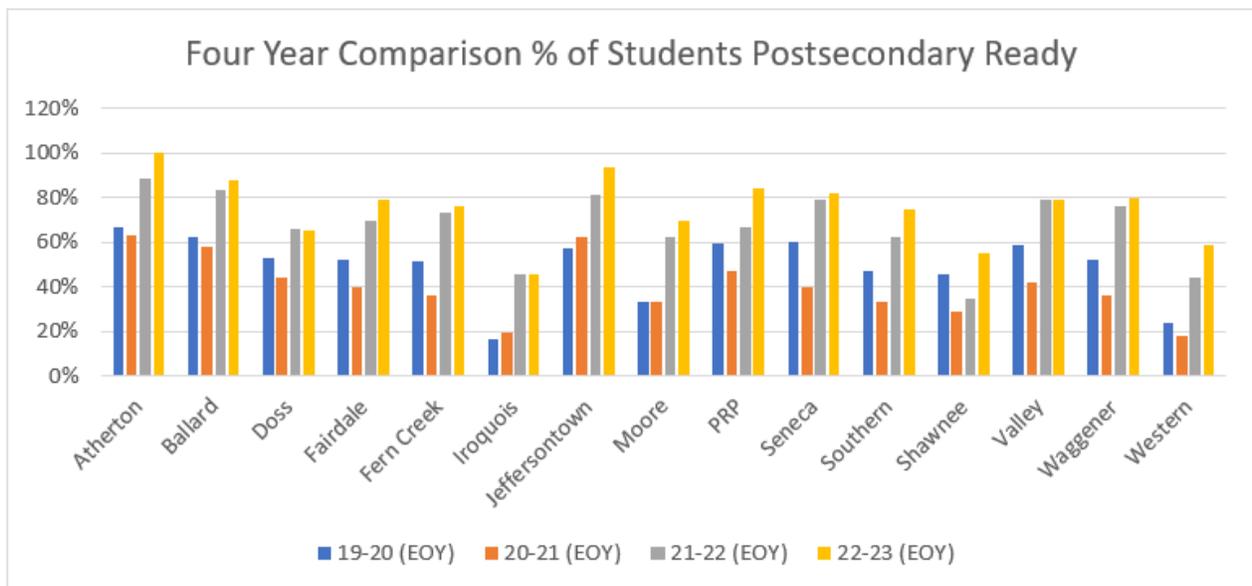
Community involvement in our Academies of Louisville schools has increased to over **200 business partners** in the public and private sectors. JCPS is excited and proud to have such a strong commitment from the community for the Academies of Louisville resulting in greater career engagement by our students. One of the areas of largest need is in Health Science, especially around nursing. This chart shows the growth in the Health Science academies possible with the funding for this initiative.

STUDENT ENROLLMENT IN HEALTH SCIENCE ACADEMIES



Beyond graduating college, career, and post-secondary ready, students will have a head start on life in the real world. Believing deeply in educational equity for all, the Academies of Louisville model prepares, inspires, and empowers all Academy students to reach their highest potential. Students graduate with: career and industry exposure; industry and college field trips; job shadowing experience, work experience through co-ops, internships and apprenticeships; networking opportunities with industry professionals and post-secondary recruiters; opportunity to earn college credit and industry credentials. The academies were designed to ensure more students were prepared for life after high school. This is typically measured by post-secondary readiness in school and district accountability measures.

POST-SECONDARY READINESS OF HIGH SCHOOLS OFFERING ACADEMICS OF LOUISVILLE



Investing In Student Achievement

JCPS has an obligation to show the connectivity between the budget and the plan of action for impacting student achievement. When the budget is presented, it must reflect how limited resources are used to support the strategic vision. The budget presentation should reflect what is important to the district and show the investment being made on strategies supporting those values.

This section will show the strategies supporting our primary goals, and the investments being made to support our Three Pillars:

- **Pillar 1: Backpack of Success Skills**
- **Pillar 2: Culture and Climate**
- **Pillar 3: Racial Equity**

The three JCPS Pillars represent our district's fundamental approach to deeper learning. The individual strategies and corresponding budgets embedded in the three Pillars are tools by which JCPS will accelerate student learning. The delivery approach for the strategies in each Pillar includes strategic planning, project management, and evaluation research. JCPS uses a cycle-based budgeting process where the district sets measurable goals for strategies and reviews them at the end of their cycle. In the cycle-based budgeting process, the specifics for each program are captured and analyzed in the Investment Tracking System.

The three JCPS Pillars and the Budget Cycle are not just about capturing, tracking, and assessing new proposals, but also monitoring the effectiveness of long-standing programs as well. JCPS has a responsibility to ensure taxpayer dollars are being used wisely and with measurable results that prove success in accelerating student learning. The three pillars are the foundation to ensure every child in every school has access to deeper learning experiences.

JCPS Pillars Overview

The three JCPS Pillars drive the work of JCPS as the district maintains a focus on reimagining learning through the JCPS Backpack of Success Skills initiative, strengthening student success through our Racial Equity Plan, and improving culture and climate in all our school buildings. This work is already being recognized by our accrediting body, which noted a new standard of high expectations that is leading to a culture of hope and renewed energy in JCPS. The pillars are intertwined and mutually support each other. Therefore, the approach to focusing on the three elements is as cohesive as it is comprehensive.

PILLAR 1 - BACKPACK OF SKILLS

- Students are developing digital backpacks that will track their progress in attaining key cognitive, social, and self-management skills they need to be successful in school, life, and work.
- Students are defending their work through formal presentations at the end of their fifth grade, eighth grade, and twelfth grade in order to show they are transition ready.
- Students are obtaining proficiency in reading and math. Measured Academic Progress (MAP) assessment is ensuring missing skills are identified for each student resulting in specifically designed interventions and supports.
- Extended learning opportunities are offered to students that are focused on improving proficiency in reading and math as well as providing authentic, meaningful experiences that contribute to student artifacts.
- The student-centered focus will be supported in each classroom by Academic Instructional Coaches.
- Academies of Louisville is increasing student engagement, expanding collaboration with private sector business partners, and increasing the number of students that graduate from JCPS prepared for their future.

PILLAR 2 - CULTURE AND CLIMATE

- A centralized vision has been created focusing on healthier academic climates within schools.
- We are creating wrap-around services to ensure the success of all students.
- We are providing a greater level of support teams within all schools.
- All students will have the opportunity to be supported by Mental Health Practitioners if needed.
- JCPS has become a leader among other districts in work related to addressing bullying and suicide by establishing a system to identify these issues, and by holding a statewide Bullying and Suicide Summit.
- Exceptional Child Education will be girded by an increase in ECE teachers and the continuation of an ECE Implementation Coach program at all schools.
- The student-centered focus will be supported in all schools by Academic Instructional Coaches.

PILLAR 3 – RACIAL EQUITY

- The Board has established a Racial Equity Policy to eliminate the achievement gap, the opportunity gap, and all disproportionality throughout the district.

- The Racial Equity Plan executes strategies to ensure the fulfillment of the Racial Equity Policy.
- Schools and departments have established Racial Equity Plans or strategies that ensure actions at all levels.
- The Racial Equity Analysis Protocol (REAP) is being used to ensure all policies and procedures are reviewed to ensure correlation to the objectives of the Equity Policy.
- The Racial Equity Analysis Protocol (REAP) committee will ensure the forward momentum on actions needed within each division in order to support REAP and the equity plans.
- JCPS is providing specialized programs that address the individualized needs of students.
- Partnerships with community groups and teachers will be used to support extended and engaging learning opportunities for students.
- JCPS will increase strategies focused on the hiring of minority teachers and administrators to better reflect the student demographics.

Pillar I : Backpack Of Success Skills

An initiative called Backpack of Success Skills is part of the district’s plan for every student’s success by preparing them for their future. The Backpack approach will ensure each student is transition-ready and provides a plan for support if a student has not yet progressed to that point. This Pillar is a pivotal component of the JCPS approach to deeper learning. This is about meeting all students where they are, knowing their specific missing skill sets, and creating plans to support each student in personalized ways.

The following strategies for Pillar 1 are described within this section:

- Measured Academic Progress Assessment (MAP)
- Pre-ACT for Sophomores
- Academies of Louisville
- Other High School CTE Pathways
- Middle School Explore Pathways

Measured Academic Progress Assessment (MAP)

MAP is an integral part of the Backpack of Skills used by JCPS as a method of monitoring and ensuring student improvement. JCPS implemented MAP in the fall of 2017 as a universal screener, district-wide assessment system, and an identifier of the Multi-tiered System of Supports (MTSS). This was to ensure the progress of learning for individual students in reading and math. MAP is an adaptive computer-based assessment that allows students and teachers to set and monitor learning goals, drill down to specific learning not yet mastered, and re-adjust almost immediately after the assessment. MAP is now administered in three different windows across the year to all Kindergarten through 10th-grade students. MAP is a measurement tool to know where each student is on the path of academic progress and to know the specific skills for each student that must be focused on and improved upon.

After having identified the specific skill needed, the next step is to identify and implement the intervention needed to ensure the student obtains the skill. MAP testing is done several times over the school year and tracks how a student is progressing. An integral part of MAP is JCPS administrators, faculty, and staff looking at the data and seeing what areas our students are struggling with or what they are successful in. Then strategies are developed on the specific needs of the individual student. The General Fund investment for MAP in FY 2023-24 is **\$2,209,030**.

Pre-ACT for Sophomores

In the proposed formative assessment plan, we want to pivot Sophomores from MAP testing to Pre-ACT testing in anticipation of ACT testing the following spring. The results will not only allow school leaders to create individualized acceleration plans for students but also drive curricular decisions. The program was initiated in FY 2021-22. The General Fund investment for the Pre-ACT in FY 2023-24 is **\$106,500**.

Academies of Louisville

The Academies of Louisville prepare, inspire, and empower students by offering meaningful and relevant learning experiences that directly relate to our world today. This work is all about student belonging, engagement, and workforce development. By connecting high schools to business and community partners, the Academy model aligns education and workforce development needs to better prepare students for post-secondary and career success. Academy students graduate not only with a diploma but also with college credits, industry certifications, real work experience, and a backpack of success skills. Beyond graduating ready to compete in an ever-changing 21st-century economy, Academy students develop the essential skills to succeed throughout college, careers, and life. The total General Fund investment for the Academies of Louisville in FY 2023-24 is **\$6,728,838**

Other High School Pathways - Career and Technical Education

In addition to Academies of Louisville, complete career and technical education pathways are offered in our Magnet, Alternative, and Choice high schools in Jcps. These pathways, while not following the academy model, are designed for students to master skills in all career areas, just like the opportunities provided in the Academies of Louisville schools. The Magnet, Alternative, and Choice high school pathway highlights include: over 40 career pathway options across 12 high schools; dual credit course offerings at the University of Louisville and Jefferson Community & Technical College; Junior Reserve Officers Training Corps programs. These pathways are all aligned with labor market data and lead to high wage, high demand careers. All pathways offer the opportunity for students to earn dual credit, industry certifications, and/or articulated college credit. The Career and Technical Education budget in General Fund is \$5,607,408; these programs are also supported by the state grant Locally Operated Voc-Tech in the amount of **\$8,789,262** in FY2023-24.

Middle School Explore Pathways

The Explore Pathways initiative was developed to provide middle school students the opportunity to “explore” career pathways before entering high school which will enhance their success in the Academies of Louisville career programs. Equity is at the heart of Explore as many middle school students are excluded from special programs. Explore is inclusive of all students and values equitable access, opportunity and resources. The program goes beyond the comprehensive setting to include Newcomer Academy multilingual students, as well as unique programs at the Academy @ Shawnee, Dubois Academy and Grace James Academy of Excellence.

Middle School Explore Pathways create learning environments that support academic, social, and emotional development for students in middle school. The idea is to create a trajectory of learning in grades six through twelve for students to find purpose and engagement in their work and futures. Administrators and teachers are trained on the program guidelines and all students are assigned to a team that collaboratively supports the Explore Pathway experience through interdisciplinary learning. An Explore Academy Coach is allocated to each participation school who serves as a program director and liaison between high school and middle school partnerships.

Jcps began Explore program implementation with the use of federal ESSER grant funds. In FY2022-23, ESSER provided \$2,389,084 for operational needs, staffing of the Explore programs with 8 Explore Academy Coaches (one for each participating school) and 15 Explore teachers. As we move beyond ESSER in FY 2023-24, the General Fund will support the Explore expansion to 14 middle schools including the allocation of 14 Explore Coaches, 32 Explore Teachers and an operational budget of \$2.2 million. The total General Fund investment in the Explore Pathways in FY 2023-24 is **\$5,936,818**.

Pillar 2 : Culture And Climate

In 2018, central office functions were reorganized to create an Assistant Superintendent for Culture and Climate who along with the Assistant Superintendent of Academic Support Programs and Special Populations, oversees the areas of Social Emotional Learning, Restorative Practices, Positive Behavior Interventions and Supports (PBIS), and Multi-tiered Systems of Support (MTSS). Culture and Climate creates positive and nurturing relationships between students and adults.

The following strategies for Pillar 2 are described within this section:

- Exceptional Child Education (ECE) Implementation Coaches
- Academic Instructional Coaches
- Mental Health Practitioners
- Social and Emotional Learning
- Addressing Bullying and Suicide
- Restorative Practices

ECE Implementation Coaches

Jcps allocates positions called ECE Implementation Coaches to provide schools, families and students additional support for implementation of services as afforded by the Individuals with Disabilities Act. This support includes testing students to determine qualification of services, facilitating the Admissions and Release Committee meetings, and organizing the wrap-around accommodations and supports as afforded by the Individual Education Plan. Beginning with the 2023-24 school year, every elementary, middle and high school is allocated at least one ECE Implementation Coach. The total General Fund investment for ECE Implementation Coaches in FY 2023-24 is **\$13,637,263**.

Academic Instructional Coaches

Jcps allocates positions called Academic Instructional Coaches (AICs) to provide instructional leadership in schools under the direction of the school Principal and the Jcps Academics Division. AICs facilitate professional learning communities of teachers, organize academic testing of students and enrich the academic supports for students based on the needs of the school. Every elementary, middle and high school is allocated one AIC. The total General Fund investment for Academic Instructional Coaches in FY 2023-24 is **\$13,257,000**.

Mental Health Practitioners

Mental Health Practitioners are an essential component of all JCPS schools. Generally speaking, they assist schools with specialized support for students such as family engagement, support groups, interventions, crisis support, behavioral support, mental health support, screenings, and assessments. Mental Health Practitioners provide school-based mental health interventions for students with moderate to severe mental health needs based on identified risk factors and universal screenings for anxiety, bullying, anger management, and suicide prevention. Beginning with the 2023-24 school year, every elementary, middle and high school is allocated one Mental Health Practitioner. The total General Fund investment for Mental Health Practitioners in FY 2023-24 is **\$11,422,119**.

School Culture and Climate Division

Unique among school districts is the support JCPS provides to schools with the School Culture and Climate Division. This division manages a wide range of services as evidenced by the departments within this division which include: Behavior Systems and Supports, Student Relations, Social Emotional Learning, Bullying Prevention, Pupil Personnel, Safety Administrator Support, Violence Prevention and Safe Crisis Management. The School Culture and Climate Divisions serves a broad range of student needs and we would like to showcase a few these below.

The Social Emotional Learning Department fosters a healthy and positive school culture in which all students experience equally supportive learning environments and opportunities that help them learn and thrive. The purpose of social and emotional learning is to help schools build a sense of belonging in every individual (students, staff, and school community). The goal of the Social Emotional Learning Department is to train, coach, and support school staff to create a positive school culture and climate in every building that is most conducive to learning for every student.

The Bullying Prevention Team provides educational resources and support to JCPS stakeholders concerning Bullying Prevention. These educational resources and supports are intended to build capacity within the learner (student or adult) in an effort to increase awareness, reduce bullying behavior, aid persons involved in bullying situations and increase positive culture and climate within schools and ultimately, the entire district. The team works tirelessly to educate students, staff, admin and families on topics of bullying, peer conflict & conflict resolution and cyberbullying. The team is proactive in its approach to bullying prevention with initiatives that start at Pre- K and reach 12th grade students. From one-on-one conferences, lessons in the classroom, large group assemblies, professional development for staff, Girl Groups, and parent & community events, the Bullying Prevention Team is spreading the message of kindness, acceptance and inclusion. The Bullying Prevention team also monitors, distributes, and inquires into reports made to the JCPS Compliance Hotline. The team assists schools with inquiries, acts as a liaison between the school and families, and follows up with affected students.

Additionally, the Bullying Prevention Team is scaling the implementation of the Olweus Bullying Prevention Program (OBPP) in all schools. The team trains and consults with each school's team, building their capacity and knowledge base in bullying and its prevention, as well as creating a sustainable school-based team that can meet the immediate needs of those affected. Goals of the OBPP are to: reduce existing bullying problems among students; prevent new bullying problems; and achieve better positive peer relations

Restorative Practices (RP) is pro-active framework supported among all of the departments within the School Culture and Climate Division. RP is an approach to working with students focusing on building relationships with students (proactive), and yet also contains practices to handle situations where students do not meet expectations (responsive). The fundamental hypothesis of RP is people are happier, more productive, and more likely to make positive changes in their behavior when those in authority do things with them, rather than to them or for them. RP aims to develop school community, manage conflict, repair harm, and restore relationships.

The Behavior Support Model is an alignment of RP and Positive Behavior Interventions and Supports (PBIS). Each year, schools can apply to go through the RP training process. These schools commit to participating in a whole-school, 1-day training in RP, which includes information on PBIS; the Social Discipline Window; Restorative Language (including affective statements); Shame, Guilt, and Empathy; Fair Process; and Restorative Questions. This training happens over the summer. Then, during the school year, the schools spend 2 hours during a Gold day or over 2 faculty meetings being trained in the use of Proactive Circles and Responsive Circles. Schools also select 1 person from their building to participate in an RP Leadership Cohort, where they meet monthly and receive support and training to build their capacity as an RP building expert. Finally, additional trainings in Restorative Leadership and Restorative Discipline are available for administrators.

The FY 2023-24 General Fund budget for the School Culture and Climate Division is **\$6,946,316**. This reflects an increase of \$2,335,697 from last year and a total of **\$34,918,909** since inception in 2017.

Pillar 3 : Racial Equity

The Board of Education established a Racial Equity Policy and a Racial Equity Plan to eliminate the achievement gap, the opportunity gap, and all disproportionality throughout the district. As a diverse urban school district whose student population has a majority of students of color, the district must take a systemic approach to ensure equitable learning opportunities, experiences, and outcomes. The scope of this mission is broad, from a \$20 million student-weighted school funding formula to a \$3 million “rapid “response” budget for special budgets; from an entire division within the district dedicated to assuring racial equity to a broad range of individual staffing resources targeting schools larger numbers of students in need; from district and school racial equity plans to book studies, speaker series, and community forums.

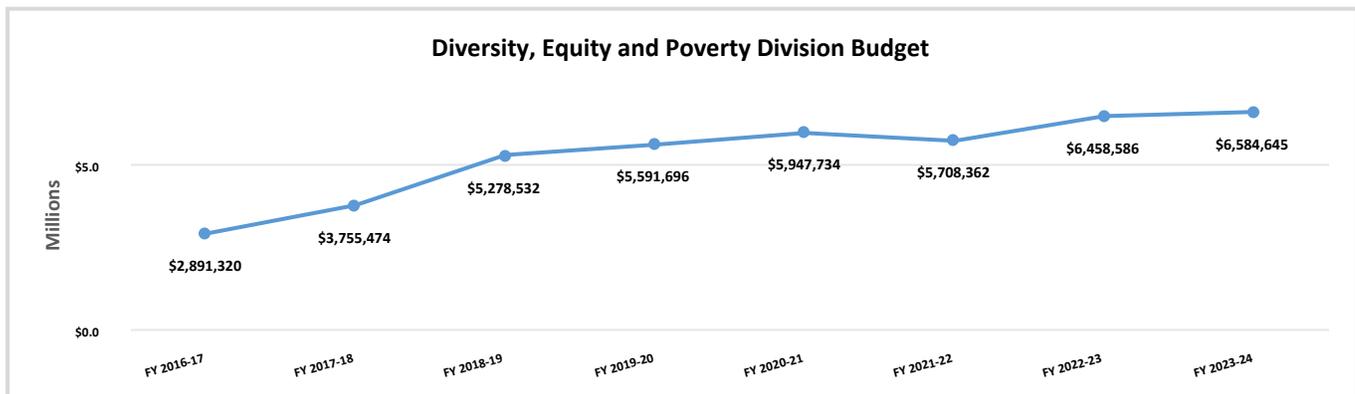
The Racial Equity Policy creates a framework for planning, action, and accountability in diversity in many areas such as curriculum, instruction, assessment, school culture and climate, programmatic access, staffing, classroom diversity, and central office commitment to racial educational equity. The policy requires the system-wide development of a Racial Equity Analysis Protocol Plan (REAP) within schools, divisions, and departments within the district. It establishes accountability mechanisms to ensure strong implementation.

The following strategies for Pillar 3 are described within this section:

- Diversity, Equity and Poverty Division
- The Louisville Teacher Residency Program
- Cultural Competence Professional Development
- Louisville Urban League Girls’ and Boys’ Street Academies
- Community Centers
- “Literacy &” Program
- Summer Food Program
- Summer Backpack League
- Competency, Awareness, and Responsiveness to Diverse Students (C.A.R.D.S.)
- Gifted and Talented Program
- Equity Institute
- Black Student Union
- Black Experience Teacher Design Institute
- Elev8 Learning Centers
- W.E.B. DuBois Academy
- Grace James School of Excellence

Diversity, Equity and Poverty Division

The Jefferson County Board of Education is committed to a world-class school system that supports educational excellence regardless of ethnicity, race, color, national origin, age, different abilities, religion, marital or parental status, political affiliations or beliefs, sex, sexual orientation, gender identity, or gender expression. Equitable academic programs and services that respond to the needs of a diverse student population and prepare all students for a changing workplace within a global economy are essential. Subsequently, the Board has invested in the Diversity, Equity and Poverty (DEP) division to address the clear inequities that exist in our country, our community, our district and our schools. The DEP division formally began in the 2013-2014 school year with a staff of 38 and a total budget of \$2,392,996. The Board’s commitment to supporting diversity and reducing inequities is reflected in the growth of this department and the resources allocated to this division totaling **\$42,216,349** since inception in 2016. The total General Fund investment in the DEP division for FY 2023-24 is **\$6,584,645**.



The Louisville Teacher Residency Program

The Louisville Teacher Residency (LTR) program began in the 2020-21 school year as an innovative program that prepares diverse, mission-driven teacher candidates, committed to teaching in high-need schools using an innovative approach characterized by an intense, full-year apprenticeship with a high-quality mentor teacher. The program is managed in JCPS school communities with coursework provided by the University of Louisville. During the program, residents earn a Masters of Teaching, and become eligible for an educator license while receiving intentional training and professional development by JCPS. Upon completion of the program, graduates of the LTR become part of a powerful pipeline of specially trained teachers prepared to dramatically improve chronically underperforming schools. Funds will be utilized to continue the development of the director, resident coaches, resident salaries, and mentor teacher stipends. Support of this program includes seven central office positions, 35 resident positions, stipends for mentor teachers, and \$275,000 in operational budget for the Division of Diversity, Equity, and Poverty. The LTR program has successfully trained 55 teachers working in the JCPS community and currently has 35 new residents. The total General Fund investment in the Louisville Teacher Residency Program staffing in FY 2023-24 is **\$1,948,821** plus an additional **\$275,000** in operational funds. This reflects an increase of \$376,545 from prior year and total commitment of **\$6,118,201** since inception in 2020.

Cultural Competence Professional Development

With increasing diversity among students, educators must have the knowledge to value and address the diversity of students. This professional development will help students and teachers connect in a way that will create a culture and climate conducive for all students. There must be an understanding of what makes each student unique, interesting, and important, and teachers must be empowered to be effective with students from cultures different than their own. Only by embracing other cultures and understanding can educators reach students on their level. The total General Fund investment in cultural competence professional development in FY 2023-24 is **\$200,000**.

Louisville Urban League Street Academy

JCPS is partnering with Louisville Urban League (LUL) to provide targeted comprehensive support to disadvantaged JCPS students through LUL's Street Academy program which offers intensive tutoring, social and emotional support, college and career readiness training, and standardized test prep for students of all ages in JCPS. Families will be recruited who agree to commit to the twelve-month program. The program will be provided to up to five hundred JCPS students and will include two or more days of tutoring per week in the subject areas of reading and math. In FY 2022-23 and FY2023-24, JCPS has committed a total of **\$3 million** of ARP ESSER to support this program. The total General Fund operational budget for the Girls' Street Academy and the Boys' Street Academy in FY 2023-24 is **\$407,070**.

Community Centers

The California Community Center and Shawnee Community Center strengthen support for students and families with transportation challenges and learning opportunities for immigrants, refugees, and other students at-risk. These sites improve access and opportunity for students and families in areas of tutoring, student assignment, family and community enrichment, and community education. This outreach reflects the commitment JCPS has to break down barriers, build better ways to engage families, and increase access to services and resources.

The centers provide students resources for employment, assistance with homeless education and foster care services, critical family needs services, and exciting learning opportunities that help students and families thrive. These centers are also utilized by Project One, Northwest Place, Louisville NAACP Chapter, Americana Community Center, National Pan-Hellenic Council, University of Louisville Kent School of Social work, and various JCPS departments. The satellite locations provide programs for student learning and family enrichment, such as Girl Empowerment camps; summer camps; parent-teacher conferences; after school chess; family engagement and parent workshops; student registration; ECE student assessments; professional development for Louisville Teacher Residency Program; NAACP and JCPS community forums; and physical health opportunities. The total General Fund budget for these centers in FY 2023-24 is **\$144,000** for a site administrator with additional support provided through the Federal Stimulus funding ESSER.

"Literacy &" Program

This program provides an enriching opportunity for students to improve in literacy while making connections with literacy through play, movement, and application. This initiative embodies deeper learning and serves as either as remediation and acceleration depending on the student. The "Literacy &" programs connect standards-based literacy instruction to character-building opportunities using grade-level appropriate books with themes connected to each program. Program themes include confidence, competition, activism, compassion, and diversity. In all these programs, students make text, self, and world connections while increasing student engagement. These summer camps offer themes such as production, drama, karate, chess, robotics, and more. With 21 camps to choose from, JCPS parents were able to enroll students in "Literacy &" camps located in nine schools, the JCPS Satellite Office @ Shawnee, and Burnett Avenue Baptist Church. In the summer of 2023, these camps received supplemental support from the federal grant ESSER funds in the amount of **\$210,154**. The General Fund investment for "Literacy &" in FY 2023-24 is **\$70,000**.

Summer Food Program

JCPS offers free breakfast and lunch to children and teens during the district's summer food service program. The federally-funded program provides free meals to any child 18 years of age or younger at more than 160 schools, churches, and community centers across Jefferson County. Additionally, two JCPS Bus Stop Cafes visit nearly three dozen sites daily, including neighborhoods, parks, and community centers. The Bus Stop Cafes are retired school buses that have been converted into mobile dining cafeterias. Each summer, the JCPS Nutrition Services team serves approximately 300,000 meals to children and teens during the program. The program is open to any child, regardless of whether he or she attends JCPS. This program is fully subsidized by a federal grant and only incurs a general fund rescue if the program operates at a financial loss.

Summer Backpack League

This is a summer learning initiative that will provide extended learning opportunities in fun and engaging ways. The camp will be rich in literacy and numeracy experiences providing thousands of students with opportunities to develop their skills and dispositions to be lifelong learners. Partnering with community associations that hold summer camps, JCPS will provide certified teachers to ensure rigorous instruction and authentic learning. The ultimate goal will be to close the achievement gap we know exists through the analysis of formative and summative assessments. A significant expansion of the summer backpack league in the summer of 2021, 2022 and partially in 2023 was supported with an additional **\$13 million** from ESSER-CRRSA and ARP ESSER. The total General Fund investment for the 2023 Summer Backpack League was **\$2,628,105**.

Gifted and Talented Program

The Racial Equity Policy directs JCPS to aggressively increase the number of students of color identified for Gifted and Talented education. Students are identified in five gifted areas: Creativity, leadership, visual/performing arts, specific academic aptitude, and general intellectual ability. Gifted and Talented is largely supported by a federal grant with matching district funds. The state grant funding for gifted and talented expanded from \$146,000 to \$952,000 in and the grant funding requires 75% of the grant to be spent on salaries for the program. The total General Fund investment for the Gifted and Talented program in FY 2023-24 is **\$29,660** providing a Gifted and Talented Coordinator and operational funds.

Equity Institute

These interactive professional development events are designed to provide opportunities for teachers and staff to learn how to assist with improvements toward equity in their school. The purpose is to fortify the Racial Equity Policy and address issues of institutional racism and school-level practices that impact racial outcomes. The total General Fund investment for the Equity Institute in FY 2023-24 is **\$220,000**.

Competency, Awareness, and Responsiveness to Diverse Students

The Competency, Awareness, and Responsiveness to Diverse Students (CARDS) program provides financial support for teachers to obtain a Master's degree and a certificate in diversity literacy. The program will strengthen the cultural competency and pedagogy of JCPS teachers so they can lead their peers in serving all student needs. The program is designed to make teachers aware of their biases, cultural collisions, educational equity, and effective pedagogical practices that are inclusive and research-proven. The program also provides an incentive for teachers and addresses professional migration by increasing the number of qualified and experienced teachers in some of the district's most challenging schools. The total General Fund investment for CARDS in FY 2023-24 is **\$200,000**.

Black Experience Teacher Design Institute

The Black Experience Teacher Institute will be a three-week experience where teachers will engage in a series of workshops to support curriculum development around the Racial Equity Pillar and the Black experience. Over the course of the institute, teachers will engage with each other and district staff from the Diversity, Equity, and Poverty programs and the administrative team of the Academics Division. Teachers will also perform independent research around the current culturally-responsive practices as it relates to the Black experience. Work will be performed both synchronously and asynchronously. The total General Fund investment for the Black Experience Teacher Design Institute in FY 2023-24 is **\$47,162**.

Black Student Union

The Black Student Union (BSU) values Black culture and will be a program where Black student voices are heard and supported. The initiative pays for a teacher to serve as a sponsor for every school. The total General Fund investment in BSU sponsors in FY 2023-24 is **\$132,752**.

W.E.B. DuBois Academy

The W.E.B. DuBois Academy began during the 2018-19 school year with 150 sixth-grade students. In FY 2023-24 the program is expanding to academy school grades six through eleven. The Academy is open to all male students and offers an Afrocentric curriculum and an innovative learning environment. The program emphasizes academic skills and leadership attributes such as perseverance, resilience, initiative, discipline, and empathy. The pedagogical practices of the DuBois Academy draw from evidence-based research and culturally responsive teaching to actively engage scholars as they grow as learners and self-aware young men. The total General Fund investment W.E.B. DuBois Academy in FY 2023-24 of **\$9,482,156** reflects an increase of \$1,322,923 over the prior school year include the addition a grade 11.

Grace James Academy of Excellence

The inaugural year for Grace James Academy of Excellence was FY 2020-21. The purpose of this all-female school is to improve the outcomes for females of color while increasing their interest in science, technology, engineering, art, and math. This academy will eventually become a sixth through twelfth grade program that focuses on gender and the Afrocentric curriculum. For FY 2023-24, the program will serve approximately 390 students in the 6th through 8th grades. The program will ensure access to high-quality programs, nurture a strong sense of belonging, emphasize innovation, and provide great student outcomes. The total General Fund investment for Grace James Academy in FY 2023-24 is **\$7,228,813** reflects an increase of \$2,908,624 over the prior school year including the addition of grade 9 and the middle school Explore career pathway.

Elev8 Student Learning Centers

In April 2022, JCPS opened its first Elev8 Student Learning Center at 2500 W Broadway. Elev8 is a unique opportunity for students that offers additional academic instruction, targeted tutoring, college and career support, and a variety of enrichment opportunities to make learning fun and engaging. The mission of Elev8 Student Learning Centers is to prioritize academic success and create strong ties among families, students, schools, and communities. Elev8 Student Learning Centers address systemic barriers that limit opportunities for students, often based on race and class, ensuring fair access to supports that will prepare them for future success. Students receive a snack and dinner while at the center. Elev8 students are transported via school bus to the learning center at the end of the school day Monday-Friday. Transportation home is also be provided via school bus at the conclusion of the day at 7:30pm. The total General Fund investment in the Elev8 program in FY 2023-24 was **\$1,106,600** at the start of the school year with additional funding anticipated as new centers are added.

Systemic Transformation Strategies

JCPS is committed to transforming teaching and learning through the JCPS Pillars. Deeper learning is a goal that embodies the expectation that each student will progress toward mastery of academic standards and the development of skills necessary for success in college, career, community, and life. We must engage and empower students at their level and in their style of learning through meaningful relationships, experiences, and environments. Deeper learning is grounded in helping students develop the social, emotional, and intellectual knowledge and skills to thrive in school and beyond through caring, constructive learning relationships, real-world learning experiences, and supportive equity-focused learning environments.

The following system-wide approaches to engaging all students are described below:

- Weighted Student Formula for Staffing Schools
- Middle School Teams
- Academic Instructional Coach
- Exceptional Child Education Implementation Coaches
- Exceptional Child Education
- Increased Support for Early Childhood
- Family Resource Youth Service Centers
- Kindergarten Summer Camp
- Middle School Athletic Directors
- School Safety Administrators and Safety Officers
- English as a Second Language Program
- Newcomer Academy

Weighted Student Formula for Staffing Middle and High Schools

A new approach to staffing JCPS middle and high schools was established in FY2022-23. Using the long-established JCPS Needs Index, school needs were identified according to four tiers. Each tier allocated a progressive classroom teacher formula to provide greater resources to higher need schools. Additionally, different tiers receive progressive additional supports beyond the classroom teacher allocations. This approach to staffing and resourcing schools is the first time the JCPS Needs Index has been used to influence the budget, the first time JCPS has implemented a weighted formula based on school needs, and reflects the district's commitment to creating a future state in which equity is a systemic component of resourcing schools.

The weighted per-pupil formula determines the staffing levels for middle and high schools based on four funding tiers. In FY 2022-23, this formula redirected \$12.4 million to high schools and \$11.4 million to middle schools that were previously provided through a non-standardized system of district add-on supports. Additionally, \$3.1 million of recurrent General Fund budget was provided to middle and high schools to support this innovative funding strategy that provides (a) a flexible allocation for each middle and high school to receive funding equivalent to one resource teacher to provide for school technology needs (b) a flexible allocation of one in-school security monitor standard for all middle schools and two in-school security monitors standard for all high schools and (c) a new formula resulting in additional high school counselors.

Middle and high school classroom teacher ratios are now determined by tiers of school need, 26-to-1 for Tier 1 (lowest relative need) and 24.3-to-1 for Tier 4 (highest relative school need). Middle and high schools have additional, flexible staff support allocations based on funding tiers including additional resource teachers and in-school security monitors. These racial equity funds are provided to schools annually and are requested through the Investment Tracking System. The total General Fund investment in racial equity funds in FY 2023-24 for middle and high school is **\$23,780,857**.

Weighted Student Formula for Funding Elementary Schools

In FY 2023-24, JCPS enacted a student-weighted formula for funding elementary schools. In addition to the base staff-to-student ratio of 24.0 to 1, JCPS uses a “racial equity index” involving the percentage of students of color, free/reduced lunch, ECE, ESL and a student mobility metric that considers students transitioning from schools during the school year. From this student demographic data, elementary schools receive an additional allocation of flexible funding to be used to address racial equity. The total General Fund investment in racial equity funds in FY 2023-24 for elementary schools is \$17,421,668 .

Middle School Teams

Middle school students are going through a critical time in their physical, mental, and emotional development. Middle schools have embraced their children in a family-like environment called “teams”. A core content team of teachers consists of one mathematics, one English-Language Arts, one science, and one social studies teacher; often, with strategic scheduling, an ECE teacher and/or ESL teacher may also be part of a team. This team of teachers has time to work collaboratively to better support the academic and emotional development of each student.

Unlike a high school master schedule that allows for greater variability in student course assignment, a middle school team schedule is constrained by the scheduling requirements of the team model. Starting in FY 2022-23, the Board approved a funding method in response to the scheduling needs of middle schools. To distinguish between the staffing needs of the high school scheduling model and the teams-based middle school model, the Middle School Teams approach provides schools the option of an additional allocation of teachers based on a team staffing matrix as opposed to the standard staffing formula. The total General Fund investment for middle school teams in FY 2023-24 is **\$6,548,657**. This is a significant increase from the prior year total of \$2,821,141 for several reasons: (1) more middle schools chose to use Teams and (s) two new middle schools were added with only a sixth grade and the Teams formula provided them additional staff during this time of transition and (3) there particularly small class of sixth graders in FY 2023-24 affecting enrollments that began seven years ago when the Kentucky Department of Education changed the age students may begin kindergarten.

Academic Instructional Coach

This program ensures a systemic approach to a true focus on the JCPS Pillars to ensure a robust and successful learning climate and success for each student. The Academic Instructional Coach (AIC) provides instructional support and leadership in schools. To ensure fidelity of implementation, these systems are tracked and monitored. The support from the AIC will certainly align with the overall implementation of these systems. Program fidelity and consistency are of pivotal importance. Every comprehensive school receives one of these positions. The total General Fund investment for Academic Instructional Coaches in FY 2023-24 is **\$13,257,000**.

Exceptional Child Education Implementation Coaches

Exceptional Child Education (ECE) Implementation Coaches are positions that will support the schools with compliant implementation of federal guidelines under the Individuals with Disabilities Education Act (IDEA). Every comprehensive school receives at least one of these positions. The total General Fund investment for ECE Implementation Coaches in FY 2023-24 is **\$13,637,263**.

Exceptional Child Education

JCPS continues to make investments in the special education classroom, as well as infrastructure that provides student and staff support. The state’s portion of this support comes by way of a weighted adjustment for ECE students within the SEEK formula calculation. IDEA federal grant provides additional support for JCPS students in the amount of **\$28,515,158**. The total General Fund investment for the ECE program services in FY 2023-24 is **\$11,889,508**, an increase of \$925,125 from the prior year.

Increased Support for Early Childhood

In FY 2017-18, Early Childhood received approval for a recurrent increase in the General Fund of \$2.6 million in response to a decrease in state funding. In FY 2018-19, JCPS invested an additional \$10.7 million in the Early Childhood program due to the district's relinquishment of Head Start grants. The total General Fund investment for Early Childhood in FY 2023-24 is \$16,635,613.00 reflecting an increase of \$3,456,146.00 from the prior year.

Family Resource Youth Service Centers

Family Resource Youth Service Centers (FRYSCs) help families solve problems and overcome barriers to learning. JCPS has 113 FRYSC centers serving JCPS schools. Each center offers its own blend of programs and services, but all provide support in core areas. General Fund support began in FY 2008-09 to assist in funding the centers due to decreased state funding. The state approved the addition of eleven centers in 2018-19 and a further expansion of seven more centers for FY 2021-22. The FRYSC program is also supported by \$9.4 million in the state FRYSC grant (an increase of 1.3 million from FY 2021-22). The total General Fund investment in Family Resource Youth Service Center in FY 2023-24 is **\$4,161,752** and increase of \$1,869,650 from the prior year.

Kindergarten Summer Camp

This camp is designed to improve kindergarten readiness for students who would enter in the subsequent August. Brigance data shows children who attend the camp enter kindergarten with a higher percentage of readiness than those students who do not attend. The total General Fund investment in Kindergarten Summer Camp in FY 2023-24 is **\$600,000**.

Middle School Athletic Directors

Five middle schools have become hubs for increased athletic activity and events: Farnsley, Newburg, Ramsey, Stuart, and Westport. Due to the significant amount of time it takes to maintain athletic facilities and operations, full-time athletic director positions were provided at these targeted middle schools. These five positions support middle school athletic programs of all middle schools and serve as host of athletic events engaging middle school students. The total General Fund investment for Middle School Athletics Directors in FY 2023-24 is **\$355,000**.

School Safety Administrators and Safety Officers

JCPS seeks to have in place effective security measures to be implemented by highly trained staff with appropriate accountability and oversight. Creating a safe, secure, and welcoming environment in schools is critical to teacher and staff effectiveness and student success. Newly-created school safety positions for FY23 have an inherent goal of maintaining a safe school environment while equitably reducing school-based arrests and citations. The responsibilities of these positions were generated through feedback from the Louisville Urban League, NAACP, ACLU, LMPD, LaCasita, PTA and other local agencies. These personnel will be trained in: cross-cultural communication, implicit bias, de-escalation, restorative practices, trauma-informed care, safe crisis management, bullying preventing, MTSS, PBIS, IDEA/504 regulations, and the JCPS Student Support and Behavior Intervention Handbook.

The school-based *Safety Administrators* foster a positive school culture and climate by building relations with students and staff inside a school building, managing safety-related issues at the school, and assisting with aspects of school safety procedures. *School Safety Officers* serve as armed, sworn law enforcement officers who patrol a set of assigned schools in a specific geographic zone. The *Safety Administrators* report to the school principal while the *School Safety Officers* report to the JCPS Security & Investigations department. In FY2022-23, \$7.1 million was invested including 67 *Safety Administrator* positions, 30 *Officer School Safety* positions, and \$763,000 in start-up operational costs. The total General Fund Budget for School Safety Administrator and Safety Officers in FY 2023-24 is **\$6,419,558**.

English as a Second Language Program

The Mission of the Office of Multilingual Learners is to accelerate students' English language acquisition through high-quality language and content instruction so they are inspired to become critical and creative thinkers, effective communicators, and independent and collaborative learners. The Office of Multilingual Learners provides valuable resources to the ML students, their families, tutors, and teachers. It is no coincidence our ESL program has become one of the primary areas of investment for the Board of Education. In FY 2022-23, the General Fund increased ESL program support with the addition of 47 ESL teachers and 11 Bilingual Associate Instructors. In FY 2023-24, 50 more ESL teachers and 10 Bilingual Associate Instructors were moved from ESSER into General Fund. The ESL program has been expanded to serve ML students in all schools within the district including special and state agency schools. The total General Fund investment for the ESL program in FY 2023-24 is **\$37,297,412**, an increase of \$7,510,170 over the prior year.

Newcomer Academy

The Newcomer Academy supports qualifying students and families who opt into the school during a student's first year in the country. The goal of the Academy is to provide a welcoming and respectful environment that meets the unique linguistic, academic, and social-emotional needs of the MLs. All students at the academy are beginning English speakers and most are in their first year of instruction in a U.S. school. Many students at Newcomer Academy have had limited or interrupted educational experiences in their native countries. Newcomer Academy students transition to a different middle or high school after one, two, or three semesters at the Newcomer Academy. In 2018-19, the school became a stand-alone site for the first time. The total General Fund budget of the Newcomer Academy in FY 2023-24 is **\$10,403,419**, and increase of \$1,465,507 from last year.

The enrollment of students in the Newcomer Academy demonstrates the growing needs of our EL students. As evidenced below, the Newcomer Academy historically experiences a doubling of their enrollment between the start and end of the school year.

NEWCOMER ACADEMY ENROLLMENT BY MONTH

	Aug 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	June 2023
MS	171	238	269	330	341	310	350	361	388	413	438
HS	382	524	584	664	672	493	508	521	543	585	601
Total	553	762	853	994	1013	803	858	882	931	998	1039

Investing In Technology

Technology provides access to learning that is absolutely essential in the current environment. Technology has the ability to enhance the learning experience and incorporate different learning styles of students. With the infusion of ESSER funds, JCPS has achieved a significant milestone by providing 1-to-1 technology for our students. These federal funds have enabled JCPS to get a financial jump start to get us to this monumental point. JCPS is ensuring that this momentum can be maintained through a budget adequate to support a replacement cycle.

For FY 2023-24, the following technology investments are reflected in the General Fund:

- **Student Chromebooks (\$4,850,000).** JCPS Technology Division recognizes that devices must be available, accessible, and sustainable to implement a successful Everyone:1 model. Each year schools will receive a 25% student instructional device refresh to replace aging devices.
- **Staff Chromebooks (\$1,200,000).** Due to the increase of staff groups that are now included in the Kentucky Teacher Internship Program (KTIP) the number of devices needed has also increased. This will allow technology to have the amount of devices needed to provide devices for new staff included in the KTIP group, and replace devices as needed within the group as well.
- **Ring Central (\$1,400,000).** This is a cloud-based telephony system that will be deployed to all central office and school-based staff and is the primary source of telephony service for the district. The cost will include the service as well as physical phones.
- **Microsoft A5 licenses (\$1,930,777).** The Microsoft A5 licenses include full access to the Microsoft Office Suite for students and staff. In addition, the elevated license provides more intensive security management, additional analytic tools, and advanced compliance.
- **Security (\$740,590).** Investments for software, contractual services, and equipment for the technology infrastructure supporting security. Facilities will be installing new security cameras in elementary schools including additional servers and storage required for the footage captured from the video cameras.

- **e-Rate (\$575,000)** federal program required matching funds (varies every year). The Universal Service program for schools and libraries, more commonly known as e-Rate, is a federal initiative that provides discounts on telecommunications, internet, and eligible internal connections to elementary and secondary schools and public libraries across this country. JCPS will allocate 15% percent funding of the \$11 million dollar project cost to leverage e-Rate funds and the district has an opportunity to receive funding for 85% of the overall project. Overall benefits of the network upgrade will collectively provide a better end-user experience, which includes updated equipment that meets industry standards, increased security features, applications, and reporting features. Network security and the end-user experience will be a primary focus of the network upgrade for JCPS students, staff and guests.
- **Digital tools (\$710,290)** instructional software includes district-wide licenses for Screencastify, Nearpod, and Peardeck. Screencastify addresses the need for a tool that allows staff to create engaging content that can be delivered to their audience, particularly those with a Chromebook. Screencastify serves as a tool for JCPS employees to have unlimited access to record their screens, edit, create and share videos. Nearpod and Peardeck will assist teachers in planning their lessons and for student engagement. Nearpod and Peardeck helps educators make any lesson interactive whether in the classroom or virtual. A teacher can create interactive presentations that can contain interactive presentations and assessments for students.
- **Google Suite (\$465,250)** for education licenses, tools, and support. The district utilizes Google as the digital platform that hosts the Backpack of Success Skills for students. Google licenses, administrator tools, and support hours are necessary for maintaining the digital workspace environment. Google licenses provide advanced security and analytics along with enhanced instructional impact with video communication, class experiences, and tools to drive academic integrity.
- **Backpack of Success Skills (\$100,000)**. This digital learning platform for students to enter pictures, video, and written reflections of what they have learned in key areas. This budget is for the annual support and subscription fee to receive relevant supports for the Backpack of Success Skills within the Google Apps for Education Platform.
- **Student device repair (\$200,000)**. During the 2019-2020 school year when districts around the country closed school buildings due to the COVID-19 pandemic, it became urgent for all students to have a device for remote learning. As we progressed through the pandemic our district made significant gains in providing access to devices to all students. As instructional devices have increased exponentially so has the need to repair broken devices. Currently, the need is greater than the ability of our current staff to maintain and we will need to contract out repair services until there is a sustainable solution.
- **District failover system (\$300,000)**. Failover is a backup operational mode that automatically switches to a standby database, server or network if the primary system fails or is shut down for servicing. Failover is an extremely important function for critical systems that require always-on accessibility. Failover functionality seamlessly redirects requests from the failed or downed system to the backup system that mimics the operating system environment. Failover can protect the JCPS database during maintenance or system failure.
- **Data loss prevention (\$266,000)**. DLP aids in the reduction of the risk of sensitive data leaking outside the company. Technologies are used which perform both content inspection and contextual analysis of data sent via messaging applications such as email and instant messaging, in motion over the network, in use on a managed endpoint device, and at rest in on-premises file servers or in cloud applications and cloud storage. These solutions execute responses based on policy and rules defined to address the risk of inadvertent or accidental leaks or exposure of sensitive data outside authorized channels. Therefore, a data loss prevention strategy is vital to secure district data, protect intellectual property and stay compliant with regulations. DLP systems will assist to ensure that confidential/classified data is not lost, mishandled or accessed by unauthorized users.
- **Identity Security Suite (\$575,000)**. Rapid Identity streamlines the Multi-Factor Authentication (MFA) process and ensures seamless user access, while protecting all entry points for both staff and students. Students will have a seamless, one-click access to on-premise and cloud-based systems with secure, single sign-on (SSO) and add an extra layer of protection or even replace passwords altogether with robust multi-factor authentication. Rapid Identity Authentication supports a broad range of authentication methods, including the latest frictionless smartphone-based technologies and risk-based authentication. Rapid Identity SafeID enables academic institutions to stay ahead of account takeovers and targeted attacks, like ransomware, by detecting and resetting compromised passwords. With SafeID, digital identity credentials are continuously monitored for passwords known to be compromised in previous breaches.



Investing In The Arts For Our Students

JCPS is proud of our students' creativity. Individual schools host art shows and performances to demonstrate and celebrate artistic development. At all grade levels, schools offer a rich environment for the exploration and development of the art forms of dance, theatre, music, and visual arts. Some individual schools offer visual and performing arts clubs and after-school activities. JCPS also offers magnet schools and programs in the arts for students of all ages.

General Music and Art for All Elementary Students

Beginning in FY 2018-19, JCPS embarked on a long-term commitment to ensure every elementary student had exposure to fifty minutes of general music instruction and fifty minutes of general art instruction every week. Elementary schools receive a staffing increase for "itinerant" teachers to support the addition of art and music instruction. As prescribed in the JCPS Allocation Standards, this increase from 0.12 to 0.14 times the total number of teachers in the reflects an increased itinerant staffing allocation of 16%.

Music Equipment Repair and Replacement

Band and orchestra have expenses for music repair and replacement. The total General Fund investment to support music equipment and repair in FY 2023-24 is **\$510,000**.

Fund for the Arts

The Fund for the Arts 5 x 5 Initiative ensures students at participating schools receive at least one community arts experience throughout the school year. The General Fund investment for this Fund For the Arts initiative in FY 2023-24 is **\$100,000**.

Louisville Orchestra Making Music

This program ensures 4th and 5th grade students have the opportunity to attend an orchestra performance or participate in an on-site ensemble visit with orchestra members. The General Fund investment for the Louisville Orchestra Making Music initiative in FY 2023-24 is **\$65,000**.

Stage One Family Theatre

This program inspires children and families by opening the doors to imagination, opportunity, and empathy. As the city's oldest professional theatre company, Stage One has served as Louisville's gateway to the performing arts for nearly 4 million area children. We are committed to helping children learn both academically and emotionally, using theatre to develop the next generation of thinkers, doers, and leaders. As a valued resource in the classroom and a partner to hundreds of schools, Stage One provides the longest-running and most meaningful relationship with students and teachers of any arts group. The General Fund investment in this State One Family Theatre initiative in FY 2023-24 is **\$50,000**.



Investing In Our Facilities

With our numerous aging facilities, JCPS has over \$1.3 billion remaining unmet needs for facilities improvements and construction. Addressing these needs, over \$483 million has been committed to bondable projects from FY 2018-19 to FY 2022-23. These major capital projects are supported by categorical funds that cannot be used for other purposes.

In FY 2023-24, JCPS has invested **\$7.9 million** in additional General Fund to the Annual Facilities Improvement Fund (AFIF) for the support of renovations and maintenance projects as well as an additional **\$27 million** for capital improvement.

Since 2020, JCPS has invested **\$47 million** of the General Fund to AFIF and a total of **\$42 million** for capital improvement.

Some basic facts about our facilities:

- Total gross square footage of all JCPS owned properties: 15,880,077
- Total square footage of roofing: 10,399,152
- Total Acres: 2,300
- Total acres of grass mowed: 1,432
- Total campus capacity for students: 113,980
- 148 educational facilities
- 22 non-educational facilities (garages, bus compounds, central offices)
- Three new elementary school buildings opened August 2022: Perry Elementary School, Wilkerson Elementary and Indian Trail Elementary.
- Hudson Middle School and Echo Trail Middle School opened August 2023.
- Elev8 Learning Center at West Broadway opened Summer 2022.
- Property is being purchased to build a new facility for
- \$2.3 million in playground projects in the Fall of 2022.
- \$4.1 million in middle school and high school athletics facilities improvements in FY2022-23.

Investing In Human Capital

The goal of our strategic plan is for JCPS to be the premier urban school district in America. This can only be achieved through quality personnel. Staff must be supported personally and professionally with the expectations of professionalism and improving student learning. The overall district budget is 90% personnel. Human capital is our greatest asset to accelerate student learning. We support a team environment that is characterized by open communication, understanding, confidentiality, personal accountability, trust, and mutual respect. Our employees deliver quality and excellence by being knowledgeable, responsive, consistent, engaged, and professional.

JCPS is committed to racial equity and closing the achievement gap with investments for developing staff such as the JCPS Racial Equity Institute, CARDS program, Louisville Teacher Residency Program, and the Black Experience Teacher Institute. JCPS is also supporting staff with developing a wholesome and nurturing school culture and climate through restorative practices and safe crisis management.

Strategies impacting the Working Budget to recruitment, hire, and retain of a diverse, highly-qualified workforce include a wide range of strategies.

- Teachers at AIS and Choice Zone schools have an additional five professional development days. The FY 2023-24 budget for these additional teacher professional development days is **\$3,622,979**.
- Certified staff at AIS and Choice Zone schools receive an incentive employment pay. The FY 2023-24 budget for employee incentive stipends is **\$19,235,859**.
- JCPS allocates funding to support up to 450 transition teachers to sustain a pipeline of new hires who are waiting on their certification. The FY 2023-24 budget for transition teachers is **\$4,314,689**.
- Other supporting allocations including: **\$1,899,895** in Permanent Auxiliary Teachers for every AIS and Choice Zone school; **\$6,564,445** in long-term sub incentive pay for subs working 20+ days for vacancies or leaves; **\$2,748,822** in Louisville Teacher Residency Program to support new teachers coming from another profession; **\$264,000** in teacher relocation stipend, **\$185,000** in classified employee pipeline support, and **\$27,500** to support teacher retention.
- JCPS is currently funding by about **\$8,000,000** in ESSER funds, JCPS has partnered with an outside agency to provide substitute teachers and substitute instructional assistants.

The Purpose Of The Budget

The purpose of the budget is to ensure the resources of the district are aligned with the vision, mission and goals of the JCPS Board of Education. This alignment is achieved by using formal processes that best deliver the correlation of resources with the focus areas and goals established by our district's strategic plan. The ultimate outcome is that resources meet the needs of all students. Therefore, the objective of an effective and efficient district budget is to strive for the best utilization of available resources towards an optimal academic achievement level for each student.

This budget document will demonstrate trends in revenue and expenses and will show how limited resources are used with the greatest intentionality and focus. The budget is best understood when the components and strategies behind the numbers are fully explained and comprehended. Therefore, the budgeting process involves making decisions about the prioritization of limited available resources. If everything is always important, then we cannot adapt to changing needs and priorities. Budget decisions must be based on proven impact within the classroom resulting in student achievement.

Factors Influencing The FY 2023-24 Budget

There were many operational and economic factors considered in preparing the budget for FY 2023-24. Notable factors influencing this budget are:

SEEK

The Base SEEK is intended to be the standard of allocation for school districts aimed at ensuring adequacy and equality. Base SEEK increased from \$4,000 to \$4,100 per pupil for FY 2022-23 and, again, to \$4,200 per pupil in FY 2023-24. However, JCPS does not receive all of the \$4,200 from the state since this is a per-pupil amount that is a combination of state and local-required effort of financial support. The state and local sharing of revenue also includes weighted factors for ESL, ECE, At-Risk, Home & Hospital. Within SEEK, there is also a partial reimbursement of transportation based on a complex formula. Adequate funding for JCPS and all school districts in the Commonwealth must be an ongoing effort to encourage legislators to continue to increase the Base SEEK to achieve greater adequacy and to properly allocate state budget dollars to support our commitment to public education.

Property Taxes

Property taxes serve as the largest component of revenue for JCPS. In FY 2020-21, the district board levied a tax rate of **80.6** cents per \$100 assessment that was subject to recall. A recall petition was filed and the Kentucky Supreme Court upheld the Board-approved tax rate. In FY 2020-21, the district billed and received revenue based on **75.5** cents per \$100 assessment. In FY 2021-22, the 5.1 cent difference in the levied property tax rate versus the billed rate resulted in an additional **\$36.5 million** in tax revenue for FY 2021-22 and each subsequent year. This annually-recurrent increase has enabled the JCPS Board of Education to fund the Future State initiatives.

Occupational Taxes

Occupational taxes are sensitive to fluctuations in the economy and are the most vulnerable revenue stream for JCPS. For example, following a 6% drop in occupational taxes during the FY 2019-20 COVID pandemic, occupational taxes increased 13% in FY 2020-21 and 17% in FY 2021-22. The FY 2023-24 budget projection of **\$213,360,000** is a 5% increase over FY 2022-23.

Interest Revenue

Interest is another revenue source that fluctuates with the economy. Prior to the 2020 pandemic, JCPS realized over \$7 million in interest revenue for the school year ending in 2019. However, in 2021 interest revenue plummeted to \$270,000 and stayed under \$1 million the following fiscal year. Thankfully, with the post-pandemic economic recovery, the interest revenue in FY 2022-23 rebounded to \$20,147,815. Based on economic indicators and the district's financial status, the FY 2023-24 budget projection for interest revenue is **\$18,500,000**.

Indirect Cost Revenue From Grants

Indirect cost revenue is derived from the state-standardized rate that is charged to federal grant programs to offset administrative and operational costs incurred from the oversight of those programs. The indirect cost expenses on a grant are those district costs that cannot be readily represented and identified as a line item within the grant but are items required for the operation of the program. Examples of the typical expenses represented by indirect cost in a grant are the costs of services provided by the district such as HVAC, lighting, accounting, human resources, payroll processing, and more.

The Kentucky Department of Education requires the General Fund revenue for indirect cost to equal the indirect cost expense in the current year. Since many grants are active over multiple years, JCPS receives indirect cost revenue not only from current-year grants when the expenses are incurred, but also from prior-year grants when expenses are incurred in the current year. For example, the ESSER federal stimulus grants are prior-year grants, but the additional revenue projected in FY 2023-24 is approximately **\$15 million**. While we cannot budget the expected income based on KDE guidelines on reporting indirect cost revenue, we have included the additional revenue in our overall planning in the Summary of this Working Budget document.

Retirement Contributions

The **County Employee Retirement System (CERS) rate for FY 2022-23 increased to 26.79%**, meeting the statutory annual maximum of a 12% rate increase. The rate was 24.06% in FY 2019-20 and FY 2020-21, 21.48% in FY 2018-19, 19.18% in FY 2017-18, 18.68% in the 2016-17 fiscal year, 17.06% in 2015-16, and 13.50% in FY 2008-09. So, in 13 years, the percent increase has doubled. The drastic increase in CERS we have experienced was a necessary solution to the pension crisis confronting our Commonwealth. State law allows the state to increase the CERS rate by another 12% each year until 2029. The state will decide in each biennial budget how much of the 12% allowable increase will be administered. **The total cost in FY 2022-23 for JCPS contributions to CERS was \$41,496,934 million.**

The **Kentucky Teachers Retirement System (KTRS)** was fully funded by the state prior to 2010. In FY 2010-11, the Kentucky Legislature began to shift a portion of the cost of KTRS to school districts. The rate was 0.25% (totaling \$1.1 million) in FY 2010-11 and has increased incrementally to the present day rate of 3.00%. **The total cost in FY 2022-23 for JCPS contributions to KTRS was \$18,732,625 million.**

State-Paid Benefits

Employee benefit payments made by the state on behalf of JCPS are budgeted on the revenue side and an equal amount budgeted on the expense side. These funds are not available for JCPS usage and are only noted in this budget report as an overall component of the school budget. **In FY 2022-23, state-paid benefits accounted for \$413,872,927 if the overall budget.**

Early Childhood

Early Childhood receives state grant funding and JCPS uses Title I funds to support the Early Childhood program. However, early childhood students are not included in the attendance data of the SEEK formula. Therefore, Early Childhood receives no state revenue in the General Fund. In FY 2015-16, the cost of Early Childhood to the General Fund was \$3.1 million. A large increase in Early Childhood expenses to JCPS local tax payers occurred in FY 2018-19 when it became necessary for JCPS to relinquish the federal Head Start funding streams and JCPS lost \$10.7 million in revenue. **The FY 2023-24 General Fund support of the Early Childhood program is \$0** (up from \$15.8 million in FY 2021-22), plus the cost of transportation costs.

English Language Learners

The number of students supported by the English as a Second Language (ESL) Program is increasing each year. Greater numbers of families of English Learner (EL) students receive ESL services than ever before and approximately 88% of students identified as EL accept ESL support. JCPS receives \$2.97 million from the state in SEEK revenue for our EL students. **For FY 2022-23, the General Fund support of the ESL program increased to \$29.3 million**, an increase of \$4.4 million due to the addition of 53 positions over the prior year.

Exceptional Child Education

Our ECE students represent a significantly vulnerable population. In FY 2019-20, General Fund support for Exceptional Child Education (ECE) increased greatly with the inclusion of ECE Implementation Coaches at every school, additional ECE teachers, and additional assistants. In FY 2022-23, JCPS is increasing ECE school-based supports by \$1.2 million and ECE district central office supports by \$600,000. JCPS receives \$33.90 million from the state in SEEK support for our special needs students. **For FY 2022-23, the General Fund commitment for Exceptional Child Education exceeds \$124.9 million.**

JCPS Budget Commitments

This document provides the opportunity to reflect on the investments made in resources over many years. The areas invested by any institution are a reflection of the values of that organization. The components financially supported are those items that are the most central to our reason for existence, vital to our values, and central to our vision. The Working Budget is a clear demonstration of how resources are aligned to support a multi-faceted plan of action for impacting student achievement.

The Working Budget tells a story of what JCPS is really about, what we are focused on, and how we intend on meeting our goals. More importantly, the budget will show how JCPS is focused on teaching and learning to ensure “All JCPS students graduate prepared, empowered, and inspired to reach their full potential and contribute as thoughtful, responsible citizens of our diverse, shared world.” The following are examples of the higher standards supported by JCPS:

- **Early Childhood** program that is significantly supported locally.

- **School allocation standards and a student-weighted funding formula** that far exceed minimum state standards.
- **School Choice** in JCPS offers a wide spectrum of programs and settings to better meet the needs students.
- JCPS has a system of **magnet schools and programs** that gives parents and students options for their individual needs and interests. Examples of magnet programs include STEAM/STEM, dual language, International Baccalaureate, Montessori, Visual and Performing Arts, Gifted and Talented, just to name a few.
- **Employee incentive stipends** for JCPS staff working in schools identified as Choice Zone and/or Academic Improvement Schools.
- **Technology investments** that provide every student equitable access to state-of-the-art digital resources.
- A significant list of **wrap-around services and programs** at the school level that support student needs.
- Championing **diversity and racial equity** by maintaining a continuous focus on support for a diverse student population while pressing aggressively for inclusion and success for all.
- Strong and vibrant community **partnerships with private industry** that continue to expand and flourish.
- **Transportation** for students for safety reasons that the state does not recognize in their reimbursement calculation embedded in their revenue formula.
- **Grant “rescues”** and supplements for much-needed services to students even as other entities outside JCPS reduce their support of the public school system. Examples of grant rescues and local supplements are Family Resource Youth Service Centers (FRYSCs), KERA Pre-kindergarten, textbook and instructional materials, state agency schools, college and career programs, and National Board Certification stipends for certified teachers.
- An **Investment Tracking System (ITS)** that captures individual programs submitted with details on description, implementation plan and period, quantified goals and expected outcomes, budget detail, cost per student impacted, return on investment, and much more. The ITS ensures the accountability and tracking of specific projects. More importantly, it is a measuring device by which one strategy can be weighed against others in terms of its impact on student achievement.
- A **Continuous Improvement Cycle** that ensures only those initiatives that are the most impactful for student achievement are the programs that are sustained and supported. The JCPS Continuous Improvement Cycle has been nationally recognized by the Association of School Business Officials.

Cycle-Based Budgeting: Improving Intentionality, Coherence, and Focus

The annual budgeting process provides opportunities where funding proposals can be submitted by program directors, department heads, principals, division chiefs, or other designated stakeholders. The budget process also provides an opportunity for the highest priorities to be considered and weighed by the Superintendent, the Cabinet, and the Board through the cycle-based budgeting process. In FY 2015-16, Jefferson County Public Schools (JCPS) began implementing cycle-based budgeting. The ultimate objective was to ensure the optimal use of limited resources towards the greatest student outcome.

The need for a cycle-based budgeting emerged as district administrators realized there must be deliberate use of resources to ensure elements of the strategic plan for the district to become fully funded and successfully implemented. Subsequently, a system was built to capture and identify the following for district investments: the owner/champion of each investment; success metrics defined by each owner to meet goals; and a program lead who is responsible for implementing the investment. The details of each district investment are captured within the Investment Tracking System (ITS) platform.

Each recurrent program or initiative is assigned a three-year investment cycle. When a program or initiative reaches the end of its investment cycle, there will be an end-of-cycle (EOC) review at which point a decision can be made to sustain, expand, revise, downsize, or selectively abandon. The cycle-based budgeting system of JCPS won the 2019 Pinnacle of Excellence Award of the Association of School Business Officials International for innovation in school business management.

This year, JCPS is conducting EOC reviews with 21 investment items totaling \$21.7 million. The primary goal of the reviews are to improve alignment with the current priorities and returns on investments. Specifically, for each EOC investment, summary cards are created to report its original purpose, annual budget and actual spending, as well as expected returns and actual outcomes. Based on the summary cards, the Accountability, Research, and System Improvement (ARSI) team meets with each EOC investment’s owner and program lead to develop a deeper understanding of why a program has or has not met its goals and brainstorm ideas for improvement. Following the review, each program lead is charged with updating goals and developing a logic model for improvement with the assistance of the ARSI team. For each EOC investment, all these efforts are documented in a new proposal on ITS and shared with the superintendent, chief financial officer, chief of ARSI, and the chief whose division is responsible for implementing the investment through a one pager. Following this cycle-based budgeting approach to investments of district funding, the district hopes to better leverage the financial resources to improve student outcome with greater coherence and intentionality.

The Budget Process For Schools

Budgeting is a process that occurs in stages throughout the school year for both school leaders and the district as a whole. School budgeting in JCPS involves a coordinated effort among Central Office and school leadership using both predictive measures and prescriptive allocations. While Central Office departments and special schools are each uniquely funded according to determined needs, comprehensive schools are funded by JCPS Allocation Standards which applies both enrollment measures and a student-weighted formula for additional funding to address racial equity.

The process for school budgeting begins in the fall of fiscal year when the JCPS Geographic Information System (GIS) compiles annual room usage surveys, floor plans, KDE reports, and Infinite Campus schedules in order to determine optimal building capacities at every school. A comprehensive understanding of district and school enrollment is drawn from data sources including: JCPS district and school enrollment history and trends; Planning and Zoning pre-applications and active building permits; Plan 2040 for Louisville Metro; U.S. Census Bureau; Kentucky State Data Center; Kentucky Bureau of Vital Statistics; Kids Count Data Center; and Louisville-Jefferson County Information Consortium (LOJIC). Finally, GIS analyzes individual school enrollment to identify past patterns and predict future trends to provide schools with a new year projected enrollment.

Principals receive these enrollment projects by December of the prior year and have the opportunity to provide input prior to these projections being used for new year allocations. Upon confirmation of each school's projected enrollment by the Board of Education, the schools receive the staffing and operational budgets by February 1st. Most comprehensive schools in JCPS are managed by a Site-Based Decision Making Council (SBDM). By law, the SBDM has the responsibility of financial oversight of the school budget under the direction of the school principal. School leadership may elect to "buy" and "sell" certain staffing allocations to better suit the needs of their school. The district manages this process by applying an average salary for each job classification.

During the 2021-22 and 2022-23 school years, the district took bold steps to address racial equity as it relates to the funding of schools. Using student demographic factors such as the percentage of students of color, free or reduced lunch, exceptional child education, multi-lingual learner and "mobility" (students who move schools after the start of the school year), over \$20 million in additional, discretionary funding is provided to schools. As the demographics of the school population change over time, the student-weighted formula directs funding to adapt to these changes. The student-weighted formula is one component of the district's overall strategy to address racial inequities by providing flexible resources to schools to remove certain financial barriers as we address goals related to the school's and district racial equity plan.

The Stages of Development of the Budget

Kentucky school district budgets develop over three stages within timelines established by state law. The Board approves the Draft Budget in January, the Tentative Budget in May, and the Working Budget in September. The Draft Budget (January) includes approval of the school staffing allocation standards, projecting the costs associated any Board-approved salary adjustments, major district initiatives, and generalized projections to changes in revenue. The Tentative Budget (May) presents a clearer picture of expenses approved in the Draft Budget and estimates both salary and operational expenses more accurately with comparisons to prior year actual expenses. The Working Budget (September) locks in changes to revenue, expenses and actual salaries of employees for the fiscal year. By the time of the Working Budget, the district is also able to present a much more accurate projection of revenues based on property assessments, state funding formula, grant awards and the "fund balance" from the prior fiscal year.

Draft Budget Overview FY 2023-24

The Draft Budget is the first of three budgets presented to the Board and serves as the foundation for which the Fiscal Year (FY) 2023-24 budget begins to be developed. The General Fund (Fund 1) is in the developmental stage in MUNIS for the new fiscal year; however, grants (Fund 2 and other funds) are projected within the Draft Budget.

The **FY 2023-24 Draft Budget** approved on January 11, 2023:

- Represents salary adjustments due to advancing the salary steps of every employee and including a **5% salary increase** resulting in a **recurrent increase of \$47,012,000** to the General Fund budget.
- Represents a base SEEK per pupil guarantee of **\$4,200**, which is a \$100 increase over FY23 and a \$200 increase over FY22.
- Projects a **FY24 SEEK funding decrease of \$15,407,455** due to the compounding effects of the anticipated increase in local property tax revenue and a decrease in Adjusted Average Daily Attendance (AADA).
- Projects a **3.5% increase in property tax assessments**.
- Projects a **5.0% increase in occupational tax revenue**.
- Projects a **10% increase in cost of utilities** for the district.
- Assumes a **tax rate that will provide the allowable 4.0% increase** in General Fund revenue. The final tax rate will be submitted for Board approval in August before the Working Budget is presented in September.
- Assumes the allowable **12% increase to the CERS employer rate for the pension plans** of classified employees.
- Reflects school-based funding as determined by the **FY24 JCPS School Staffing and Allocation Standards**.

- Reflects school-based funding for the expansion of Waller Williams Environmental School to include services to high school students and the additional grade levels at W.E.B Dubois Academy and Grace M. James Academy of Excellence.
- Provides for **\$21,082,000 in Elementary Equity Funds**. Currently, elementary schools are receiving a total of \$10.5 million in non-standardized additional funding supports. The Elementary Equity Funding formula standardizes additional supports to elementary schools based on the JCPS Needs Index, the percentage of Students of Color, as well as AIS and Choice Zone status.
- Provides for **\$19,592,000 in AIS/Choice Zone stipends** including schools recently out of AIS.
- Provides new-year school investments of **\$2,730,000 for Blaine Hudson Middle School** and **\$2,039,000 for Echo Trail Middle School**.

Tentative Budget Overview FY 2023-24

While the Draft Budget is the starting point of the new-year budget, the Tentative Budget represents major decisions made over the subsequent months. The state biennial budget can substantially impact General Fund as well as grant programs. Board decisions on budget priorities also have a significant impact on the Tentative Budget presented each year in May.

In addition to the items listed above for the Draft Budget, the **FY 2023-24 Tentative Budget** approved on May 24, 2023:

- Includes a **FY23 SEEK increase of \$10.5 million** based on adjustments made by KDE on February 28, 2023.
- Reflects the total **Equity Funds allocation of \$21,082,000** among all elementary, middle, high and multiple-instructional level schools.
- Reflects the total **AIS/Choice Zone stipends of \$24,509,953** for AIS, Choice Zone and “recently exited AIS” schools.
- Reflects a FY24 new-year operational budget of **\$4,759,742 for the new Blaine Hudson Middle School** including Equity Funds and Choice Zone stipends.
- Reflects a FY24 new-year operational budget of **\$2,840,333 for the new Echo Trail Middle School** including Equity Funds.
- Reflects a FY24 budget of **\$6,150,096 for Middle School Teams**. With the addition of two middle schools and middle school enrollment changes due to Choice Zone, this is an increase from the FY23 budget of \$2,821,141.
- Includes **\$1,541,400** for 18.0 additional ECE teachers and 2.0 additional Home Hospital Teachers in District-Wide School Costs that will be moved into the assigned schools for the Working Budget.
- Includes increased projected expenses related to **Housekeeping, Insurance and Utilities**.
- Includes significant changes to **Organizational Charts** for central office departments.

Working Budget Overview FY 2023-24

The Working Budget summarizes the philosophies, processes, and influences that drive how JCPS spends its funding. Many considerations impact the budget and some of the major items are:

- Board feedback and direction on major priorities and pivotal issues
- Student enrollment
- Board approved and Kentucky Department of Education approved standards for allocating to schools
- The impact of the local economy on occupational tax revenue
- State funding levels for General Fund via the SEEK formula
- State funding levels for grants
- Federal grant funding and policy decisions
- Specific strategies supporting the Three Pillars are formally submitted by designated program administrators through the Investment Tracking Systems and the subsequent decisions regarding those strategies
- The monitored outcome of the strategies submitted into the Investment Tracking Systems and verification of measurable impact on student achievement
- Bonding capacity available through categorical funds and can only be used for capital improvement

The following items are reflected in the Working Budget that were not included in the Tentative Budget:

- **Property tax revenue** final calculations are determined by the Jefferson County property tax assessments received in August, the tax rate approved by the Board of Education in August/September, and collection rate of taxes from the previous year. Based on estimates from the PVA, the projected increase in property tax assessment was changed to **3.8%** over prior year actuals in the Working Budget.
- **Occupational taxes** for FY 2023-24 are currently projected at a moderate growth of **3.4%** (that is, \$7 million in additional revenue) over prior year actuals. Last year, actual occupational taxes collected reflected essentially no growth over FY 2021-22, but this demonstrated the sustained increase of **16.8%** in occupational taxes from FY2020-21 to FY 2021-22. In other words, the Louisville economy appears to be rebounding from the pandemic that started in 2020.

- **State SEEK** increased from the Tentative Budget in response to the state legislators increase in Base SEEK, increase for transportation reimbursement, and the inclusion of full-day Kindergarten in calculating average daily attendance. At the end of FY2022-23, an additional \$10,464,112 was added to SEEK revenue resulting from a state budget surplus; these increases cannot be predicted and are the discretion of the state legislature. Due to the projected increase in local property assessment, JCPS is predicting a decrease in SEEK funding in FY 2023-24 of **\$32,801,588** compared to FY 2022-23.
- **Interest revenue** was increased to **\$18,500,000**.
- **Carryover** was provided in August for school flex codes, textbook allocations from the General Fund, and the Annual Facilities Improvement Fund (AFIF). The accommodations of carryover do not impact our forecasts since we expect end-of-year surpluses in these same components at the end of the current fiscal year.
- **Carry Forward** is the required budget included from the prior year due to purchase orders that have not yet been paid. This does not impact our forecasts since we expect end-of-year surpluses in operational codes at the end of the current fiscal year.
- **Vacancy credit** is anticipated unused salary budget caused by many factors including resignations, retirements, and the time required to fill vacant positions. Although this is not an actual revenue for the district, it is a cost savings that is recognized in the Summary section of the Working Budget to better project the difference between our revenue and anticipated expenses. For FY 2023-24, vacancy credit is estimated at **\$33,500,000** (approximately 3.5% of all budgeted salaries).
- The **conversion of 239 positions (\$19,493,345) originally projected to be funded by ESSER** in the Tentative Budget were moved to the General Fund as the district is exhausting these federal grant funds. These positions include 64 employees for the middle school program at the JCPS virtual school, Pathfinder; staffing of the Elev8 Learning Centers; 14 Explore Coaches and 32 teachers to support the career exploration pathways at 14 JCPS middle schools; and 52 ESL teachers and 10 bilingual associate instructors to support our multilingual learners in schools across our district.
- **\$6 million** in projected bus driver incentive pay was moved from ESSER into General Fund. This is a continuation of the classified salary incentives in response to challenges to fill these positions and retain staff in competitive job market.
- **\$5 million** in custodian, PO, IA and classified incentive pay was moved from ESSER into General Fund. This is a continuation of the classified salary incentives in response to challenges to fill these positions and retain staff in competitive job market.
- **\$11.5 million** for contract custodial services. Housekeeping averaged 180 vacancies through FY23 due to labor shortage. The temporary agencies have been ESSER-funded since schools have reopened in 2021.
- **\$7 million** for estimated first-year costs associated with the installation and software of AI weapons detection systems.
- **\$3.5 million** Amazon support for teachers. The purpose of this resource is to give teachers a \$400 allowance toward classroom items that they would have used their personal funds to buy.
- **\$800,000** for contract services to provide transportation to students with special needs due to bus driver shortage.

REVENUE

Sources Of School District Revenue

JCPS receives its revenue largely from two sources related to the economy: locally-assessed property taxes and locally-assessed occupational taxes. Additionally, the District receives state revenues derived from state income taxes, sales taxes and other taxes; however, these state revenues are subject to many non-economic factors, such as political considerations and an allocation formula based on local revenue, student attendance, and transportation expenses. Beyond these sources, we also receive grant and general revenues from federal, state, and local government, and private sources that are either unqualified gifts or grants based on non-tax determinants.

The General Fund is where the Board has the greatest flexibility. The primary allocations to schools come from the General Fund, and there are state regulations that obligate the district to specific standards. Actions of the Board can and do impact resource usage in General Fund. These actions can ensure the greatest levels of intentionality and impact on students.

Many other funds are categorical; that is, the funds must be used for a specific category of students, programs or purposes. The criteria and purpose of categorical funds are always determined by an outside entity. This is typically the Kentucky Department of Education or the U. S. Department of Education. The categorical funds are the special revenue funds (grants and awards), Capital Outlay Fund, Building Fund, and Construction Fund.

Other funds are intended to be primarily self-sufficient. This simply means these funds should not require local support to sustain services to students. For example, the Nutrition Services fund is primarily supported by reimbursements of expenses through the federal government. Specifically, the school breakfast and lunch programs are administered by the U.S. Department of Agriculture. The program is called the National School Lunch Program and supports 67,369 (66%) of our students with free or reduced-price lunches. However, COVID has had an impact on the revenue and costs associated with the program resulting in revenue shortfalls for the past several years in Nutrition Services.

Other programs considered self-sufficient are the Activity Fund, Day Care Fund, Enterprise Fund, Adult Education Fund, and the Tuition Programs Fund.

Economic Influences On The District Budget

Real estate and personal property, other than automobile, taxes are assessed by the Property Valuation Administrator (PVA) annually, and the value is set as of January 1. After taxpayers are afforded a period to dispute the assessment, bills are prepared by the Jefferson County Sheriff and sent to the taxpayers on November 1. Real estate taxes, the largest in this total, typically show an increase in both assessments and tax rate. With growth in parts of Jefferson County and typical housing appreciation, local real estate taxes are becoming a greater percentage of our revenues each year as their growth outpaces other revenues.

Motor vehicle taxes are assessed as of January 1 of each year. The PVA office uses standardized guides, provided by the Department of Revenue, to determine the value of a vehicle or boat. For years, the District has levied the statutory maximum motor vehicle tax rate, and increases are derived from these assessment increases.

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 be an accurate barometer of the local workforce, and, in some ways, the strength of the local economy as reflected in the strong correlation between local occupational tax revenues and the greater United States economy.

Jefferson County has a diverse and strong economy but is affected by national social, health and economic trends. For example, the city of Louisville has a long history as a central transportation hub, which fostered a manufacturing center for durable goods, including appliances, cars and trucks. In recent decades, the economy has diversified and is the home of several Fortune 500 companies, including Yum! Brands, which includes KFC, Taco Bell, and Pizza Hut, and Humana Inc. Additionally, headquartered in Louisville is Brown-Forman, makers of numerous beverages such as Jack Daniels Tennessee Whiskey. Louisville is also home to Churchill Downs, United Parcel Service's ("UPS") Worldport Facility, employing over 20,000, two Ford plants, and General Electric's Appliance Park. The largest employers in Louisville in addition to JCPS are: **United Parcel Service, Ford Motor Company, G.E. Appliances, Humana Inc., Norton Healthcare, UofL Health, Yum! Brands, Papa John's International, Brown-Forman, Anthem, Kindred Healthcare, Roman Catholic Archdiocese of Louisville, LG&E and KU Energy.**

Fund Categories

The Working Budget for FY 2023-24 is projected at **\$2,385,300,973**. The overall budget for JCPS consists of several categories of funds (Fund 1, Fund 2, etc.). Although the General Fund is the main fund for operational needs of the district, the following is a summary of the projected FY 2023-24 expense budgets of all funds of Jefferson County Public Schools.

Fund 1: General Fund

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. The total General Fund budget for FY 2023-24 is **\$2,385,300,973** including \$434,961,210 in beginning of year fund balance and 413,872,927 in state-paid benefits.

Fund 2: Grants and Awards

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. The total budget of all Fund 2 grants and awards for FY 2023-24 is **\$135,714,517**.

Fund 22: District Activity Funds

While student organization funds will stay in the school activity fund, funds that are controlled by the adults (other than the Hospitality fund) must be recorded in the District Activity Funds. These funds include class fees, donations, grants, and general-use receipts such as gates, concessions, locker, parking, and school festivals. The total budget for Fund 22 for FY 2023-24 is **\$427,350**.

Fund 310: Capital Outlay

Capital Outlay is funded by \$100 per Adjusted Average Daily Attendance (AADA) by the SEEK formula and used for bond payment and capital improvement. 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. The total budget for Capital Outlay for FY 2023-24 is **\$8,358,695**.

Fund 320: Building Fund

Funded by the “nickel tax” within the property tax rate, the Building Fund can only be used for bond payments and capital improvement. 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. The total budget for the Building Fund for FY 2023-24 is **\$50,523,204**.

Fund 360: Construction Fund

This multi-year fund houses the bond proceeds as revenue and expenses of bondable projects in support of addressing our unmet facility needs of JCPS which currently exceed \$1.3 billion. The budget for the Construction Fund is projected at **\$135,710,944**.

Fund 51: Nutrition Services

Nutrition Services includes revenue from federal funding on free/reduced meals as well as revenue from families who pay for school meals. The total budget for the Nutrition Services Fund for FY 2023-24 is **\$90,963,136**.

Fund 52 and Fund 59: Daycare Operations And Tuition Preschool Program

Fund 52 revenue comes from daycare operations as part of the Teenage Parent Program (TAPP) budget. The total budget for the TAPP Daycare Operations for FY 2023-24 is projected at **\$828,358**.

Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The budget for the Tuition Preschool Program for FY 2023-24 is projected at **\$436,403**.

Fund 53 and Fund 54: Enterprise Funds

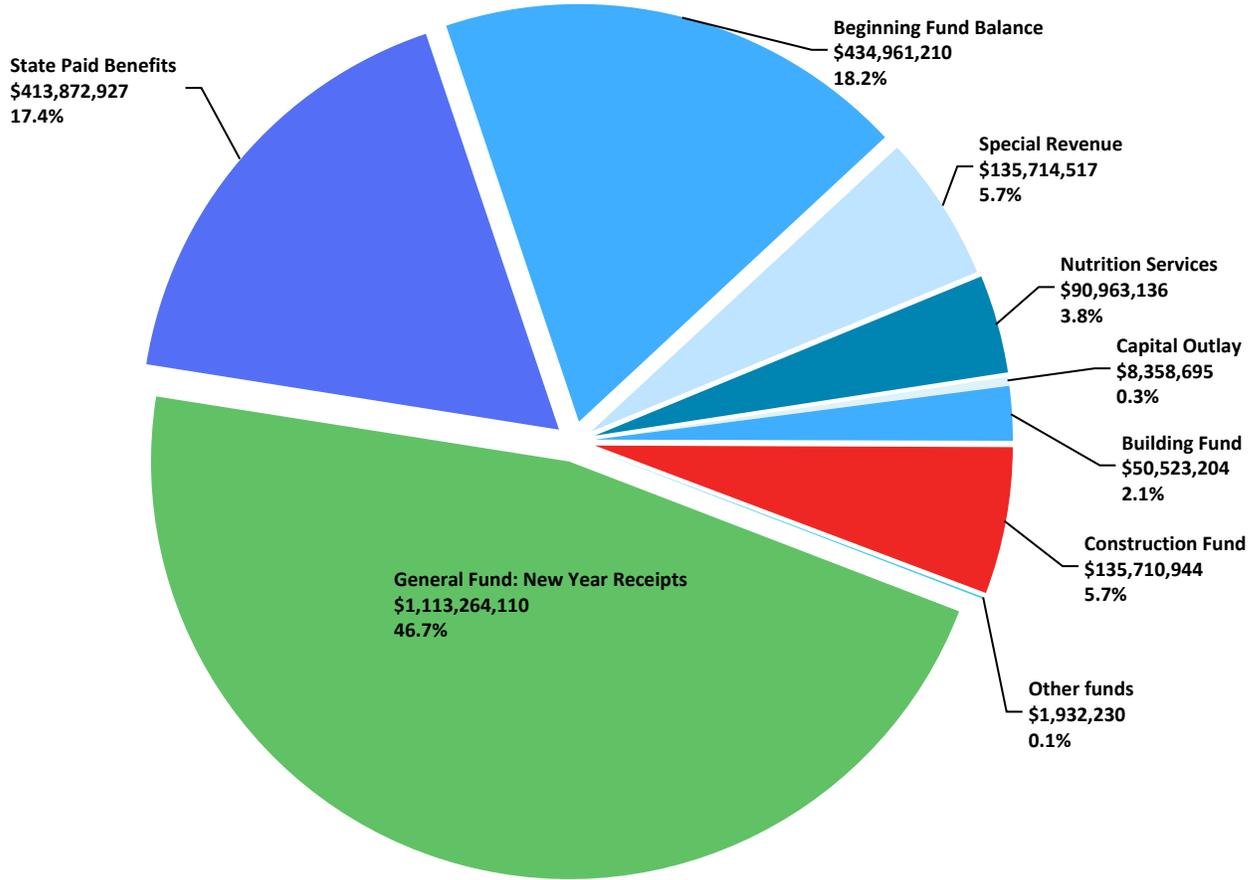
Fund 53 includes the all-county band, choir and orchestra generate revenue in this Enterprise Fund. Fund 54 revenue comes from the family literacy component of Adult Education; however, this fund does not represent the entire budget of the Adult Education program. The total budget for Adult Education Enterprise Fund for FY 2023-24 is projected at **\$298,839**.

Working Budget FY 2023-24: All Funds

General Fund Revenue consists of local revenue (property and occupational taxes), state revenue (SEEK and state-paid benefits) and federal revenue from permissible “indirect costs” associated with federal grants. General Fund Revenue is the largest component (82.3%) of the entire JCPS Working Budget. **Special Revenue** (5.69%) comes from local, state and federal grants and **Nutrition Services** (3.81%) is largely subsidized by a federal grant. The three funds committed to capital improvement— **Capital Outlay**, **Building Fund and Construction Fund**— collectively make up 8.3% of the total Working Budget.

Beginning Fund Balance (18.2%) for each new fiscal year is equal to the end of year Fund Balance of the prior year as found in the Annual Comprehensive Financial Report prepared by JCPS Accounting.

The total Working Budget of all funding sources for FY 2023-24 is **\$2,385,300,973**.



ALL FUNDS FY 2023-24

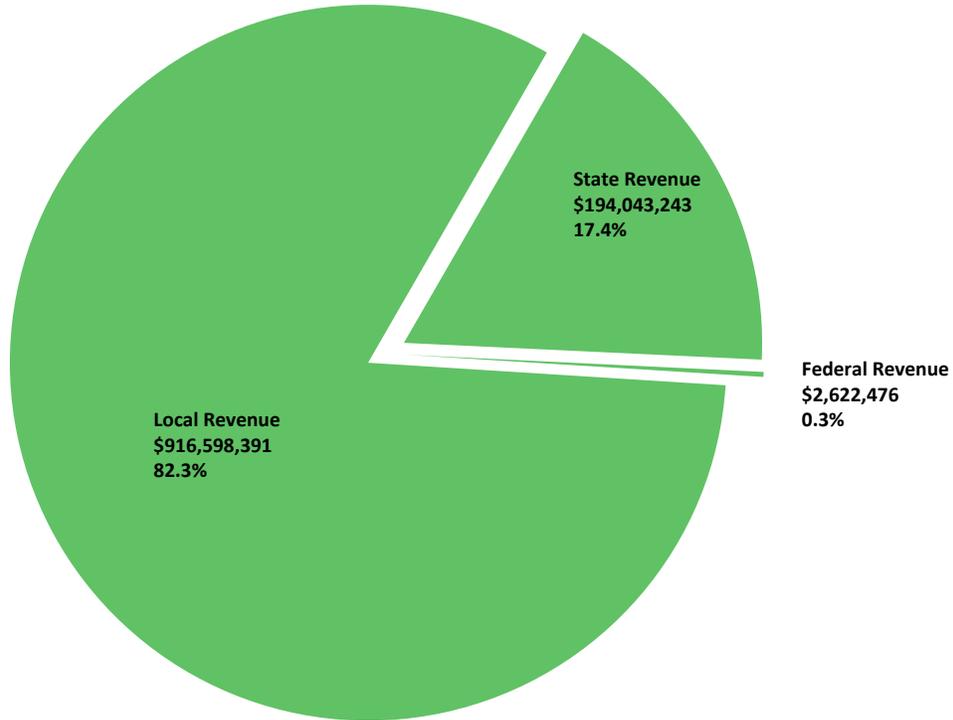
\$2,385,300,973

General Fund New Year Receipts	\$ 1,113,264,110	46.7 %
State-Paid Benefits	\$ 413,872,927	17.4 %
Beginning Fund Balance	\$ 434,961,210	18.2 %
Special Revenue	\$ 135,714,517	5.7 %
Nutrition Services	\$ 90,963,136	3.8 %
Capital Outlay	\$ 8,358,695	0.4 %
Building Fund	\$ 50,523,204	2.1 %
Construction Fund	\$ 135,710,944	5.7 %
Other funds	\$ 1,932,230	0.1 %
Total	\$ 2,385,300,973	100.0 %

General Fund New Year Revenue: Receipts Only FY 2023-24

General Fund Revenue consists of local revenue, state revenue and federal revenue. However, State-Paid Benefits (\$413,872,927) are non-discretionary funds and are, therefore, omitted from new year receipts. Similarly, Beginning of Year Fund Balance (\$434,961,210) is omitted below because these funds are not a recurrent source of new annual revenue.

Local revenue (82.3%) consists mostly of local property and occupational taxes, **state revenue** (17.5%) comes primarily from SEEK, and **federal revenue** (0.2%) is generated from permissible “indirect costs” associated with federal grants. The total projected revenue from new-year receipts for FY 2023-24 is **\$1,113,264,110**.



FY 2023-24 GENERAL FUND NEW YEAR REVENUE: RECEIPTS ONLY

\$1,113,264,110

Property Taxes	\$	670,407,770	60.2%
Occupational Taxes	\$	213,360,000	19.2%
Other Local	\$	32,830,621	2.9%
LOCAL REVENUE	\$	916,598,391	82.3 %
SEEK	\$	192,182,859	17.3%
Other State	\$	1,860,384	0.2%
STATE REVENUE	\$	194,043,243	17.5 %
FEDERAL REVENUE	\$	2,622,476	0.2%
TOTAL GENERAL FUND NEW YEAR RECEIPTS	\$	1,113,264,110	100.0%

Beginning Fund Balance

The Beginning Fund Balance for each new fiscal year is equal to the end of year fund balance of the prior year found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. Fund balance includes carryover and carry forward. Fund balance should not be viewed as a source of recurrent revenue. A minimum 2% fund balance is required by law for districts to maintain financial stability; this is especially important considering every JCPS payroll incurs about \$45 million. The Beginning Fund Balance for FY 2023-24 is **\$434,961,210**.

JCPS Property Tax Rates

The Jefferson County Board of Education decides on the tax rate every year. By law, the district may approve a property tax rate that generates no new revenue (called the “compensating rate”) or approve a tax rate that will generate up to 4% additional revenue. A tax rate that generates revenue greater than 4% more than the prior year revenue is subject to public hearings, petition and vote.

School Year	Real Estate Rate Per \$100	JCBE Approval	School Year	Real Estate Rate Per \$100	JCBE Approval
FY 2022-23	76.3	4% revenue rate	FY 2014-15	71.0	Same rate as PY
FY 2021-22	79.6	4% revenue rate*	FY 2013-14	71.0	Half of the 2% rate
FY 2020-21	80.6	4% rate + 5.1 cents*	FY 2012-13	70.0	4% revenue rate
FY 2019-20	73.6	4% revenue rate	FY 2011-12	67.7	Compensating rate
FY 2018-19	72.5	4% revenue rate	FY 2010-11	67.6	4% revenue rate
FY 2017-18	70.4	4% revenue rate	FY 2009-10	64.6	4% revenue rate
FY 2016-17	70.8	4% revenue rate	FY 2008-09	62.5	4% revenue rate
FY 2015-16	71.0	4% revenue rate	FY 2007-08	61.5	4% revenue rate

* FY 2020-21 - Billed rate of 75.5 cents instead of 80.6 pending appeal. The 5.1 cent rate difference was billed November 2021. The actual billing in FY 2021-22 included a separate line for the 5.1 cent rate. Property rates increased 10.4%, resulting in a major decrease in tax rates.

Local And State Revenue Trends

Monitoring trends in sources of district revenue provide us a better picture of the economic factors affecting revenue projections.

Object	LOCAL REVENUE (in thousands)	FY 2020-21 Actual	FY2021-22 Actual	Change from Prior Year	FY 2022-23 Actual	Change from Prior Year	FY 2023-24 Projected Budget	Change from Prior Year
1111	General & Personal Property	\$ 489,814	\$ 551,421	12.6%	\$ 580,019	5.2%	\$ 602,205	3.8%
1115	Delinquent Property	\$ 5,410	\$ 42,907		\$ 6,381		\$ 5,000	
1117	Motor Vehicle	\$ 34,083	\$ 37,565		\$ 40,514		\$ 44,382	
1119	Franchise	\$ 14,514	\$ 17,195		\$ 18,147		\$ 18,820	
	Total Property Taxes	\$ 543,821	\$ 649,088	19.4%	\$ 645,061	(0.6)%	\$ 670,407	3.9%
1131	Occupational Taxes	\$ 176,788	\$ 206,475	16.8%	\$ 206,343	(0.1)%	\$ 213,360	3.4%
	Other Local	\$ 14,758	\$ 15,127	2.5%	\$ 32,650	115.8%	\$ 32,831	0.6%
	Total Local Revenue	\$ 735,367	\$ 870,690	18.4%	\$ 884,054	1.5%	\$ 916,598	3.7%
	STATE REVENUE							
3111	SEEK Funds	\$ 210,091	\$ 224,313	6.8%	\$ 224,984	0.3%	\$ 192,183	(14.6)%
3129	Other State	\$ 34	\$ 25	(26.5)%	\$ 6	(76.0)%	\$ 25	316.7%
3800	Rev in Lieu of Taxes	\$ 1,818	\$ 1,836	1.0%	\$ 1,683	(8.3)%	\$ 1,836	9.1%
	Total State	\$ 211,943	\$ 226,174	6.7%	\$ 226,673	0.2%	\$ 194,044	(14.4)%

New Year Grants List

The following are the some of the local, state and federal grants approved for the new fiscal year. This list only includes grants with award amounts greater than \$100,000. There are many more smaller grants awarded all throughout the year. Most grants are multi-year and may be spent across multiple budget cycles, but the Working Budget only reports grant awarded for the current fiscal year. The total grant revenue of all local, state and federal grants (Fund 2) for FY 2023-24 is **\$135,714,517**.

Many of these grants allow indirect costs to be charged to cover the work and expenses related to the administration of the grant. Revenue from indirect costs are only reported for current year grants to reduce confusion, avoid misreporting and follow state law on financial reporting. The indirect cost revenue of new year grants for FY 2023-24 is projected at **2,622,476**.

LOCAL			FEDERAL		
024K*	AVELLAR TRUSTS	\$490,889	310K	TITLE I	\$48,502,340
004K	YMCA CHILDCARE ENRICHMENT	\$1,176,444	314K	TITLE I, PART D	\$68,299
022I	WALLACE EQUITY PIPELINE	\$1,600,000	316K	HOMELESS ASSISTANCE	\$508,251
050J	LOU METRO HEALTH	\$119,871	320K*	TITLE I SCHOOL IMP/MOA	\$848,227
070KA	AMERICORPS	\$148,200	336K	IDEA-B/JCPS CO-OP	\$1,005,900
083KC	COMMUNITY SCHOOLS	\$155,000	337KA	IDEA-B	\$22,555,435
085KN	NORTON HEALTHCARE	\$540,000	337KB	IDEA-B DISABILITIES	\$440,000
094K	MEDICAID REIMBURSEMENT	\$2,900,000	337KC	IDEA-B C.E.I.S.	\$4,277,274
096KC	NEIGHBORHOOD PLACE	\$145,000	337KP	IDEA -B PRIVATE SCHOOL	\$414,211
162K	KETS MATCHING (local matching)	\$1,869,153	343K	IDEA-B PRESCHOOL	\$828,238
	TOTAL LOCAL	\$9,144,557	345K	TITLE III, LEP	\$1,964,207
			348K	VOC/TECH EDUCATION	\$1,607,124
STATE			365K	KYSU INNOVATION	\$469,727
103K	STATE AGENCY/KECSAC	\$3,615,190	370K	ADULT ED	\$290,955
106K	LOCALLY OPERATED VOC	\$9,033,780	373K	ADULT ED BASIC FEDERAL	\$800,511
120K	K-ESS	\$3,809,259	380K	ADULT ED CORRECTIONS	\$25,500
125K	K-FAM RES/YTH SVC	\$9,387,630	401K	TITLE II-TCH QUALITY	\$4,698,798
130K	GIFTED/TALENTED	\$952,586	401KM	KDE MOA FEDERAL	\$102,418
135K	K-PRESCHOOL	\$11,863,679	464K	ADULT ED CAREER SERVICES	\$146,403
14JK	ADULT ED CAREER SERVICES	\$268,210	476IC	ARP HOMELESS YR 2	\$1,962,464
15RK	READ TO ACHIEVE	\$280,000	504K	ROTC REIMBURSEMENTS	\$750,000
162K	KETS GRANT	\$1,869,153	518KJ	PRICHARD COMMUNITY SCHOOLS	\$225,000
168K	CENTER FOR SCH SAFETY	\$1,170,444	543K	PROJECT PREVENT	\$588,870
187K	ADULT ED BASIC	\$1,318,361	550J	21ST CENTURY	\$475,000
197K*	KDE MOAs	\$800,306	552K	TITLE IV	\$3,896,256
215K	FRESH FRUITS AND VEGGIES	\$995,775	587K	REACH	\$308,475
225J	KDE EQUIPMENT ASSISTANCE	\$300,000	619K	OUTREACH VACC IMMUN	\$196,390
273K	LOCAL FOOD FOR SCHOOLS	\$666,986			
	TOTAL STATE	\$46,331,359		TOTAL FEDERAL	\$97,956,273

Elementary And Secondary Schools Emergency Relief (ESSER) Grants

In response to the COVID-19 pandemic, the US. Department of Education provided a series of federal relief grants to support the operations of state and local education:

- Coronavirus Aid, Relief and Economic Security (CARES)
- Coronavirus Response and Relief Supplemental Appropriations (CRRSA)
- Governor’s Emergency Education Relief (GEER)
- Elementary and Secondary School Emergency Relief (ESSER)
- American Rescue Plan (ARP) ESSER

The ESSER federal grants have provided opportunities for resourcing school and supporting students in ways previously unimaginable. The infusion of ESSER funds began shortly after schools were shut down due to COVID in 2020 and several iterations of ESSER followed as the nation grappled with the impact of the pandemic on physical health, mental health, academic loss, and socio-economic losses due to the dramatic downturn in the economy.

As with all grants, each funding source has a designated purpose and timeframe to post expenses. Numerous smaller ESSER grants have been provided as a resource for identified need. Grant awards greater than \$1 million are summarized below.

Grant	Project	FY Grant Origin	Grant End	Primary Support Areas
GEER - FRYSC	564GF	FY 2021-22	09/30/2024	FRYSC support
ARP - IDEA	478I, 488I	FY 2021-22	09/30/2023	IDEA Basic and Preschool
ARP - Homeless	476I, 476IC	FY 2021-22	09/30/2024	Homeless Phase I and Phase II
GEER - CARES	633F, 633FP	FY 2019-20	09/30/2022	technology, food
ESSER - CARES	613FD, 613FT	FY 2020-21	09/30/2022	digital learning, new teacher support
ESSER - CARES	613F, 613FP	FY 2019-20	09/30/2022	technology
ESSER - State Set Aside	554GS	FY 2020-21	09/30/2023	technology
ESSER - CRRSA	554G, 554GD	FY 2020-21	09/30/2023	transportation, health services, PPE, learning loss
ARP ESSER	473G, 473GL	FY 2020-21	09/30/2024	comprehensive COVID mitigation, learning loss
ARP ESSER - Before/After School	473GG	FY 2022-23	09/30/2024	before and after school instructional support
ARP ESSER - Summer School	473GV	FY 2022-23	09/30/2024	summer instructional support

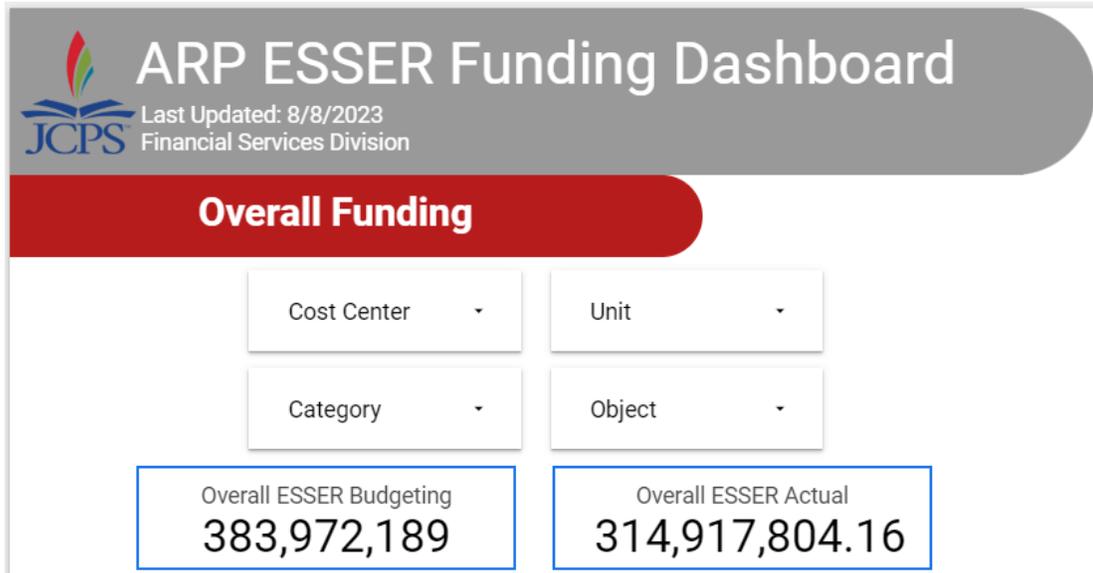
The following table represents year-to-date (YTD) financials as if the time of final preparations of the Working Budget in August 2023 for ESSER grant awards greater than \$1,000,000. Indirect cost percentages are determined according to the federal regulations of the specific grant. Due to the size of these federal grants, the indirect cost revenue has been significant. So far, JCPS has claimed **\$53,471,966** in indirect cost revenue that is now part of our General Fund balance. There is still **\$13,627,728** in permissible indirect costs revenue that can be claimed, most of which will be claimed in FY 2023-24.

Grant	Original Allocation	Expenses (Spent or Encumbered)	Grant Remaining	Indirect Cost Revenue Claimed (Life)	Indirect Cost Revenue Remaining
GEER (564GF)	\$ 1,500,000	\$ 1,282,859	\$ 217,141	\$ 23,838	\$ 17,639
ARP IDEA (478I, 488I)	\$ 6,906,154	\$ 6,364,458	\$ 541,696	\$ 74,058	\$ 100,393
ARP Homeless (476I, 476IC)	\$ 1,073,062	\$ 262,869	\$ 810,193	\$ 3,354	\$ 16,813
GEER (633F, 633FP)	\$ 5,211,088	\$ 5,211,088	\$ —	\$ 213,337	\$ —
ESSER (613F)	\$ 29,254,116	\$ 29,254,116	\$ —	\$ 927,092	\$ —
ESSER (554GS)	\$ 6,324,257	\$ 6,324,257	\$ —	\$ 70,873	\$ —
ESSER (554G, 554GD)	\$ 178,107,468	\$ 176,057,794	\$ 2,049,674	\$ 18,903,195	\$ 2,049,674
ARP ESSER (473G, 473GL)	\$ 383,972,189	\$ 335,857,053	\$ 48,115,136	\$ 33,256,219	\$ 11,443,209
ARP ESSER (473GG)	\$ 6,645,507	\$ 65,307	\$ 6,580,200	\$ —	\$ —
ARP ESSER (473GV)	\$ 1,992,596	\$ 243,334	\$ 1,749,262	\$ —	\$ —
TOTAL	\$ 620,986,437	\$ 560,923,135	\$ 60,063,302	\$ 53,471,966	\$ 13,627,728

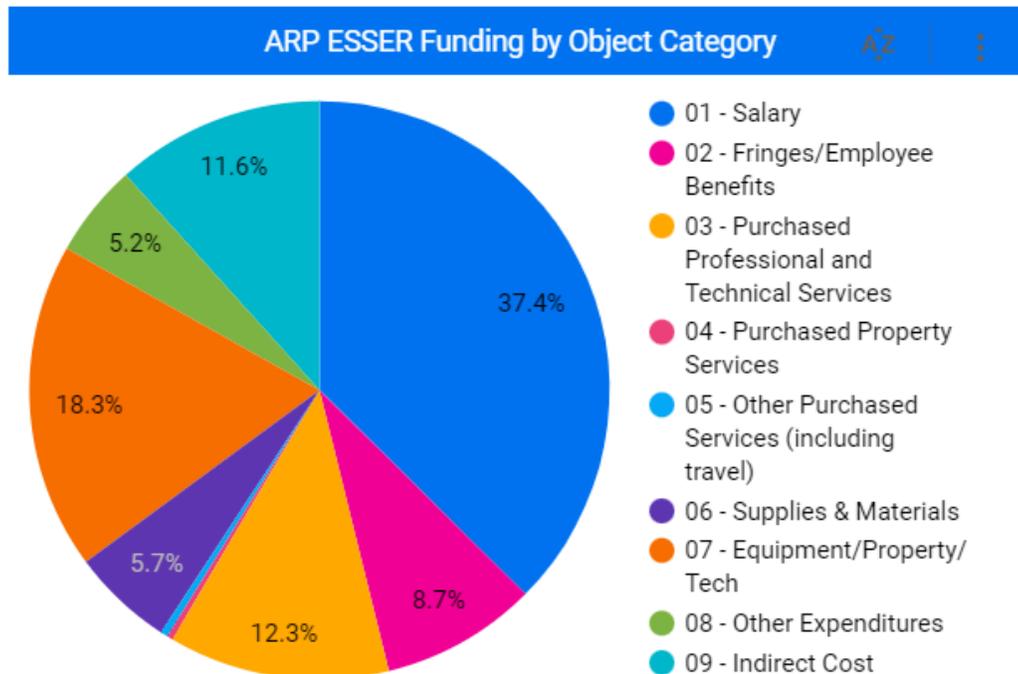
ARP ESSER Overview

ARP ESSER is the largest ESSER grant provided to JCPS. This grant was used to support district operational and instructional needs during non-traditional instruction in the Fall of 2021, return to in-person learning in March 2022 and the necessary expansion of targeted services in response to the pandemic.

JCPS Accountability, Research & Systems Improvement created a platform within the JCPS Investment Tracking System (ITS) to support the budgeting and monitoring of ESSER fund distribution. The ITS platform is used by schools and Central Office when requesting budget for these federal grant funds. Additionally, JCPS Accountability, Research & Systems Improvement created an ARP ESSER Funding Dashboard to increase transparency of use of these funds.



As of August 2023, JCPS has spent \$314,917,804 (82%) of our ARP ESSER allocation. All remaining funds are encumbered for new curriculum, contract services, permissible indirect costs and other approved purposes in the coming school year. Over the last two years, 46.1% of spent ARP funds supported salaries and employees fringes (categories 01 and 02), 29.2% has been spent on supplies and equipment (categories 06, 07, 08) and 12.3% went to contract services (category 03).



SEEK REVENUE

Legislative Priorities

JCPS actively advocates for positive support from the Kentucky General Assembly of our Commonwealth. JCPS opposes legislation that would create any unfunded mandate for local school districts and supports legislation to adequately fund the public education system as required by the Kentucky Constitution and as further explained in *Rose v. Council for Better Education* (1999):

- Establish in statute a consistent rate increase for SEEK over time to allow districts to better plan for capital costs, teacher salary increases, staffing patterns, and program investment
- Fully fund SEEK Transportation
- Fully fund the School Safety and Resiliency Act, including both school security and mental health resources.
- Permanently codify full-day kindergarten funding
- Invest in universal pre-kindergarten
- Provide increased flexibility for local districts to generate revenue
- Transition to an Average Daily Membership (ADM) model that is more reflective of district costs than the current Average Daily Attendance (ADA) model
- Reconsider the weights for SEEK add-ons, including at-risk students, exceptional children, and limited English proficiency, in light of cost changes since those weights were first enacted.

SEEK Revenue Considerations

As the only recurrent source of General Fund revenue of which the Board has authority, property tax revenue is the most essential and reliable source of school funding. Occupational taxes have been fairly reliable, but are tied to the growth of the local economy. State funding, commonly called SEEK (Support Education Excellent in Kentucky), is designed to increase local responsibility for funding public education as evidenced by the continual decrease in SEEK funding relative to the overall district revenue.

Seek revenue important points to consider:

- **Greater proportions of SEEK are funded locally every year.** This is an embedded characteristic of the SEEK formula. The local effort will increase (a) as property assessments increase and (b) when the state guaranteed SEEK Base per pupil does not increase proportionally. Therefore, as Jefferson County property values rise, state SEEK decreases for JCPS.
- Although the guaranteed SEEK Base helps support districts across the state, this commitment by the Kentucky Legislature is (a) significantly lower than other states, (b) much less than the total current cost associated with educating Kentucky's children, and (c) not maintaining the same level of support year-to-year due to inflation.
 - The 2022 Kentucky Legislature **increased SEEK by \$100 in 2022-23 to \$4,100 and again in 2023-24 to \$4,200 per pupil base SEEK.** Prior to this increase, the guaranteed base of \$4,000 in FY 2021-22 had not increased since the 2018-2019 school year and had **increased less than \$100 from 2011 to 2022.**
 - Furthermore, on April 13, 2010, HB540 **required districts to begin paying into the teacher retirement system** diverting tens of millions of funding that would otherwise be used to support instruction. This expense has increased reliance on local taxes to fund our schools and decreased the ability for school districts to be fiscally stable. In FY 2023-24, the cost of the teacher retirement contribution to the General Fund is **\$41.5 million.**
- There are commonly agreed upon opportunities to support all Kentucky school districts regarding SEEK:
 - **Adequate funding of Kentucky public schools** requires increasing the base SEEK. When adjusted for inflation, the guaranteed base SEEK that matches the Kentucky Legislature's original commitment would equate to a guaranteed per-pupil base of \$4,768. The 2022 Kentucky Legislature increased this to \$4,100 for FY 2022-23 and \$4,200 for FY 2023-24. This is a change in the right direction and has been reflected in the FY24 Working Budget.
 - **Funding full-day kindergarten.** The goal of receiving funding for full-day kindergarten was realized in FY 2021-22 and the 2023 Kentucky Legislature has continued this support for Kentucky school districts. This is a boost to our SEEK calculation, but this is subject to legislative approval and is not guaranteed to continue year-to-year.
 - **Transportation expense reimbursements.** In FY 2021-22, transportation reimbursement was only about 50% for JCPS. The 2022 Kentucky Legislature increased this to 70% for FY 2022-23. This increase is anticipated again in the FY24 Working Budget.
 - **State-paid benefits.** The 2022 Kentucky Legislature took action to meet this statutory funding requirement for Kentucky's educators. These state-paid employee benefits support the overall cost of running a school district and keep funds from being diverted away from students, but they do not increase the district's capacity to provide instructional funds to Kentucky's students. This support is anticipated again in the FY24 Working Budget.
 - The **at-risk per-pupil allocation in SEEK** reflects the needs of students qualifying for *free* lunch but does not include students that qualify for *reduced* lunch. JCPS uses local funds to support free- and reduced-lunch students equally.

SEEK Revenue Calculation

The following revenue calculations resulted from updates since the Tentative Budget reflected in the FY 2023-24 Working Budget:

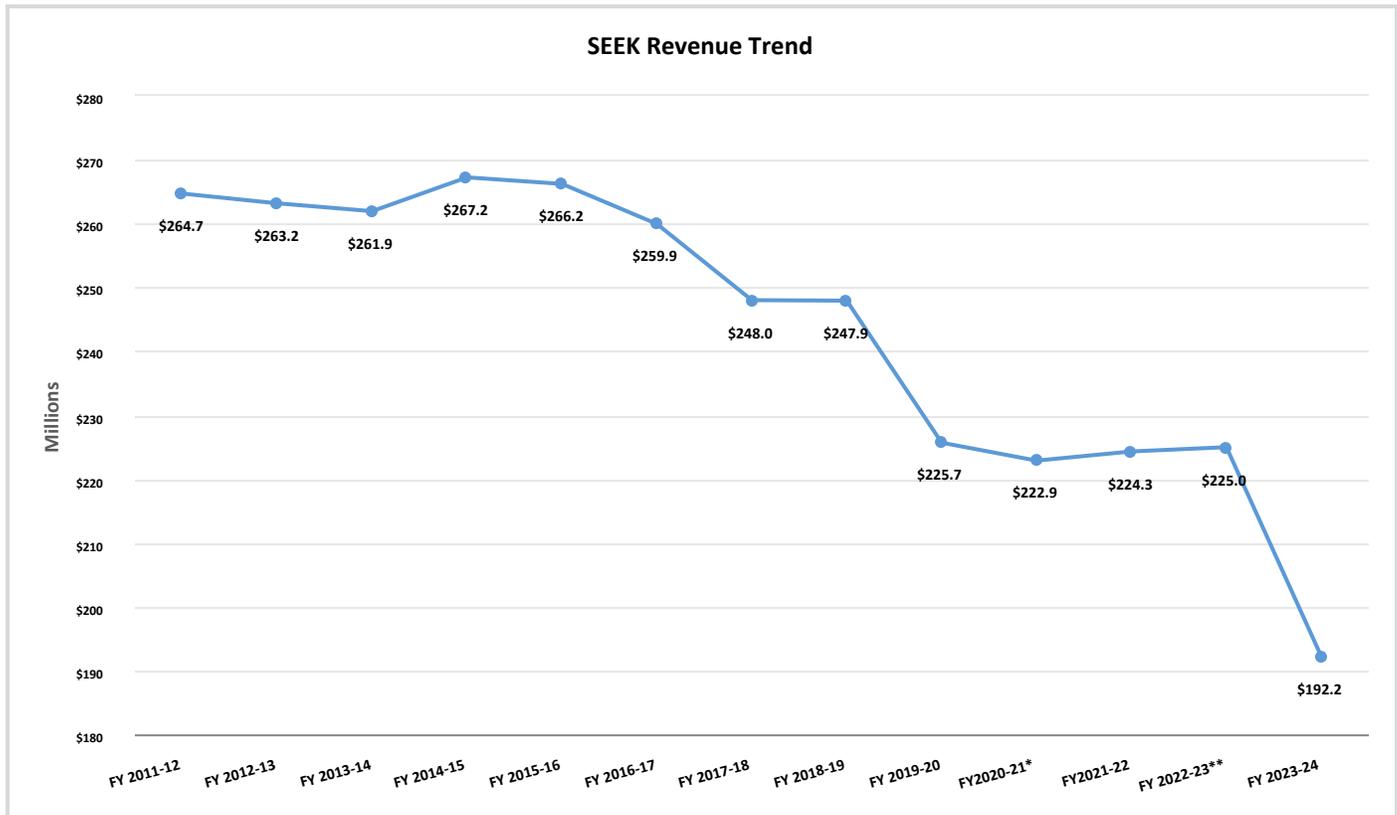
- **Property tax assessments** were updated based on August 2023 tax reports. This increase in local property taxes resulted in a substantial decrease in SEEK funding from the state.
- **Adjusted Average Daily Attendance (AADA)** was decreased based on most recent data from the end of the prior year.
- **Base SEEK** from \$4,100 to \$4,200 per pupil.

	FY 2021-22 Final	KDE	FY 2022-23 KDE Final	FY 2023-24 Working Budget	Change
JCPS Tax Assessment	\$ 85,775,434,127		\$94,887,830,495	\$101,046,407,460	6.5%
prior year	87,753.184		87,753.184	\$ 83,586.950	-4,166
AADA Plus Growth	87,753.184		87,753.184	\$ 83,586.950	-4,166
Transportation Reimbursement (Prorated)	\$ 62,795,224		\$ 62,820,099	\$ 62,820,099	0
Prior Year 12 mo. Ave. Free Lunch Pupils	57,633.435		57,633.435	57,633.400	0
LEP Count	11,933		13,283	16,123	2,840
Prior Year December 1 ECE Count					
severe	2,816		2,840	2,842	2
moderate	7,135		6,917	7,028	111
speech	1,844		1,814	1,972	158
Prior Year Home and Hospital	483.185		483.185	483.200	0
SEEK Base Per Pupil	4,000		4,100	4,200	\$100
Guaranteed Base: SEEK base * AADA Plus Growth	\$351,012,736		\$359,788,054	\$351,065,190	(2.4)%
AT Risk: SEEK base * 0.15 * # students	\$34,580,061		\$35,444,563	\$36,309,042	2.4%
Home and Hospital: SEEK base-\$100 * # students	\$1,884,422		\$1,932,740	\$1,981,120	2.5%
ESL: SEEK base * 0.096 * # students	\$4,582,272		\$5,228,189	\$6,500,794	24.3%
ECE					
severe: SEEK base * 2.35 * # students	\$26,470,400		\$27,363,400	\$28,050,540	2.5%
moderate: SEEK base * 1.17 * # students	\$33,391,800		\$33,180,849	\$34,535,592	4.1%
speech: SEEK base * 0.24 * # students	\$1,770,240		\$1,784,976	\$1,987,776	11.4%
Transportation	\$33,841,371		\$43,250,724	\$43,250,723	—%
Calculated Base Funding	\$487,533,302		\$507,973,495	\$503,680,777	(0.8)%
LESS .30 Local Effort: tax assessments * 0.003	\$257,326,302		\$284,663,491	\$303,139,222	6.5%
General Fund SEEK State Portion	\$230,207,000		\$223,310,004	\$200,541,555	(10.2)%
4% Adjusted Assessment	\$2,883,270		\$10,464,112		
Adjustments per KDE	-\$2,000		-\$14,350		
Total State SEEK	\$233,088,270		\$233,759,766	\$200,541,555	
Less Capital Outlay: \$100*AADA Plus Growth	\$8,775,318		\$8,775,318	\$8,358,695	
General Fund SEEK Adjusted	\$224,312,952		\$224,984,448	\$192,182,860	
Difference				\$ (32,801,588.00)	\$(32,801,588)

SEEK Revenue Trend

The state formula for SEEK is designed to put more reliance on local taxpayers to fund public schools by a negative correlation between local property tax assessments and the state contribution to school district revenue. That is, as property values go up, the state SEEK contribution goes down. Although this formula was originally designed for the Kentucky Education Reform Act to equalize the educational support among school districts based on their wealth (that is, their assessed property values), the “guaranteed per pupil base SEEK” has not increased commensurate with the costs associated with the demands put on public education nor has it even increased commensurate to the rate of inflation. Subsequently, the state support for all school districts lags behind the original design and fails to meet the true intent of the funding formula to provide equitable support across school districts.

The significant drop in SEEK forecast in FY 2023-24 is the result of several factors. The increase in local property assessment resulted in a \$7.2 million decrease in the state portion; however, the local portion increased \$18.5 million due to these assessments. JCPS also had a substantial decrease in AADA of 4,166 which resulted in a \$6.2 million decrease in Base SEEK. Additionally, the state portion last year, FY 2022-23, was supplemented by an additional \$10 million due to a positive adjustment in prior-year SEEK. Such an adjustment in the new year cannot be anticipated, therefore the new year state portion of SEEK is \$10 million less than prior year. If the extra \$10 million was not provided last year in state SEEK and the district AADA had maintained prior year count, the difference in state SEEK would be \$16.6 million instead of \$32.8 million.



*FY 2020-21 state contribution to SEEK was actually \$210,091,160. Shown above is the additional \$12,784,154 provided by the state from COVID relief federal grant as a supplement to state SEEK totaling \$222,875,314.

**FY2022-23 state SEEK was originally \$214,948,238. In April of 2023, a \$10,464,112 adjustment was included by Legislative action on allocation of state revenue surplus. Adjustments of this magnitude are rare.

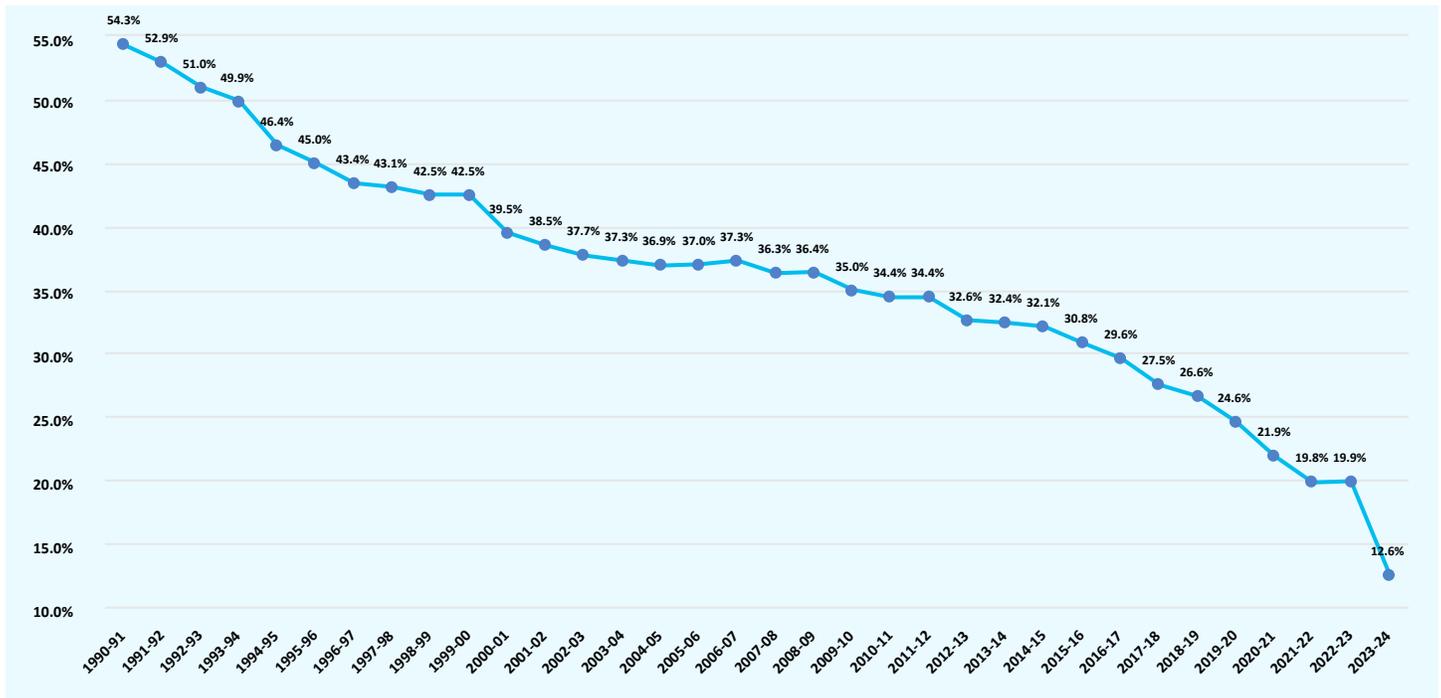
SEEK Revenue to General Fund Comparison

By the very design of the SEEK formula, the taxpayers of Jefferson County pick up a greater percentage each year of the responsibility of supporting preschool through 12th-grade education. As a result, the state portion of school funding is significant decreasing relative to the General Fund.

The FY 2023-24 SEEK forecast is **\$32,801,588 less than last year**. Every year, we must prepare to invest a greater portion of our General Fund local revenue to compensate for the loss in state revenue.

The significant drop in SEEK forecast in FY 2023-24 is the result of several factors. The increase in local property assessment resulted in a \$7.2 million decrease in the state portion; however, the local portion increased \$18.5 million due to these assessments. JCPS also had a substantial decrease in AADA of 4,166 which resulted in a \$6.2 million decrease in Base SEEK. Additionally, the state portion last year, FY 2022-23, was supplemented by an additional \$10 million due to a positive adjustment in prior-year SEEK. Such an adjustment in the new year cannot be anticipated, therefore the new year state portion of SEEK is \$10 million less than prior year. If the extra \$10 million was not provided last year in state SEEK and the district AADA had maintained prior year count, the difference in state SEEK would be \$16.6 million instead of \$32.8 million.

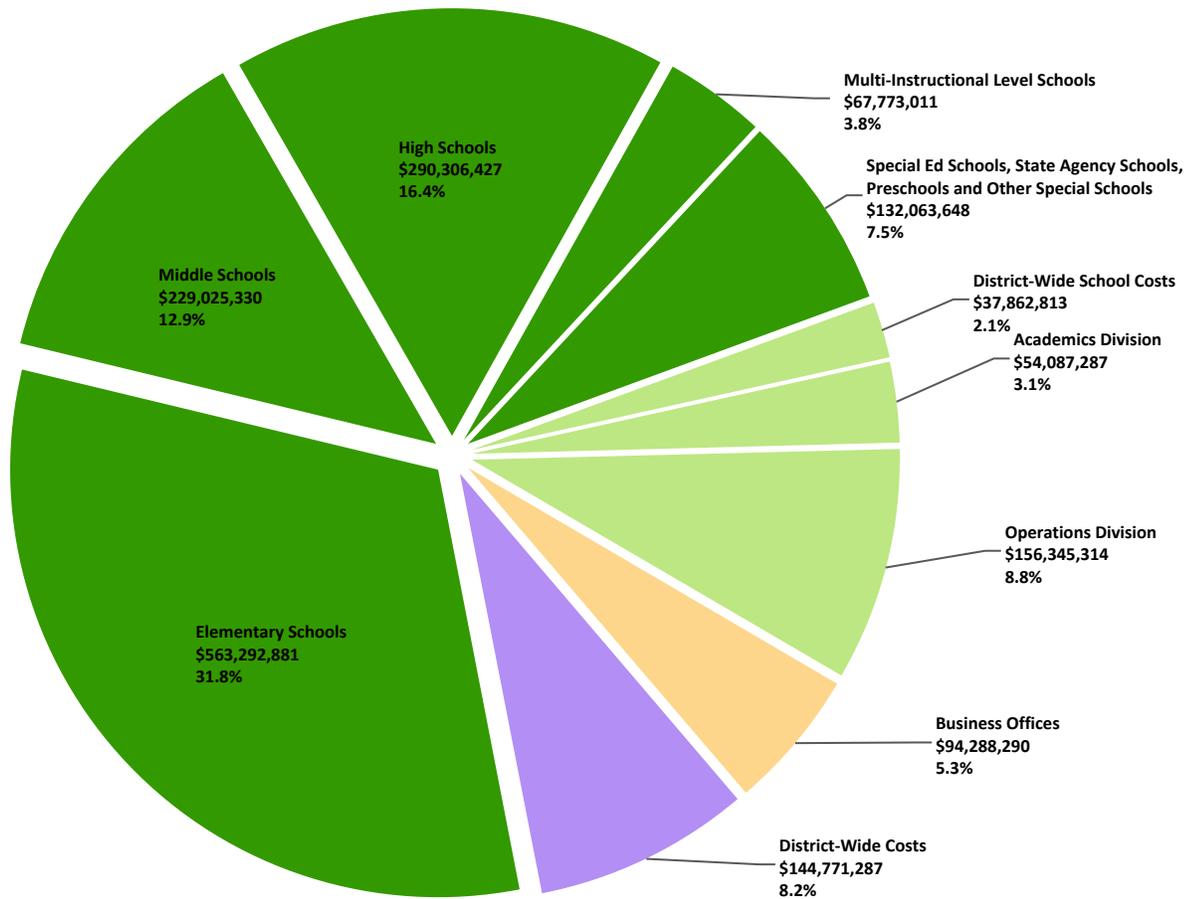
STATE SEEK AS PERCENT OF GENERAL FUND RECEIPTS ONLY



EXPENSES

Expenses By Instructional Level Overview

The majority of expenses are attributed to schools, operations and utilities. Only 5.3% are attributed to district administrative expenses (Business Offices below) which include: Chief of Staff, Diversity, Equity and Poverty; Finance; General Counsel; Human Resources; Internal Audit; Superintendent’s Office; and the Technology Division.



EXPENSES BY INSTRUCTIONAL LEVEL FY 2023-24

				Number Schools	Number Pupils (Feb Projection)	Per Pupil Investment
Elementary Schools	\$ 563,292,881	31.8 %		87	41,384	\$ 13,611
Middle Schools	\$ 229,025,330	12.9 %		23	17,274	\$ 13,258
High Schools	\$ 290,306,427	16.4 %		18	24,819	\$ 11,697
Multi-Instructional Level Schools	\$ 67,773,011	3.8 %		6	5,485	\$ 12,356
Special Educ Schools, State Agency Schools, Preschools and Other Special	\$ 132,063,648	7.5 %		67	5,988	\$ 22,055
District-Wide School Costs	\$ 37,862,813	2.1 %		201	94,950	\$ 399
Academics Division	\$ 54,087,287	3.1 %		201	94,950	\$ 570
Operations Division	\$ 156,345,314	8.8 %		201	94,950	\$ 1,647
Business Offices	\$ 94,288,290	5.3 %		201	94,950	\$ 993
District-Wide Costs	\$ 144,771,287	8.2 %		201	94,950	\$ 1,525
TOTAL	\$ 1,769,816,288	100.0 %				

Instructional Level Investments

The following investments by instructional level provide a deeper understanding of the commitments to our students and schools.

Elementary Schools

Regular education elementary schools, grade K through 5, are allocated based on student enrollment projections and the approved JCPS Allocation Standards. The FY 2023-24 Working Budget for elementary schools includes:

- **\$26,116,549** to support a student-weighted equity formula to provide additional funds to elementary schools using the JCPS Needs Index and the percentage of Students of Color as factors
- **\$2,517,620** for reduced class size support among Choice Zone elementary schools

Middle Schools

Regular education middle schools, grades 6 through 8, are allocated based on student enrollment projections and the approved JCPS Allocation Standards. The FY 2023-24 Working Budget for middle schools includes:

- **\$16,000,723** in additional funds to middle schools from the student-weighted formula using the JCPS Needs Index
- **\$6,150,096** in additional funding for middle schools selecting to structure learning in four-person core content teams

High Schools

Regular education high schools, grades 9 through 12, are allocated based on student enrollment projections and the approved JCPS Allocation Standards. The FY 2023-24 Working Budget for high schools includes:

- **\$12,132,065** in additional funding for high school Academy career pathways and other CTE programs
- **\$10,755,428** in additional funds to high schools from the student-weighted formula using the JCPS Needs Index

Multiple Instructional Level Schools

Multiple instructional level schools are regular education program schools that have high school, middle school and/or elementary school programs. The six regular education schools in this category include: J. Graham Brown, W.E.B Dubois Academy, Grace M. James Academy of Excellence, Marion C. Moore, Newcomer Academy and The Academy at Shawnee. Multi-instructional level schools are allocated based on enrollment projections and the appropriate combined instructional level allocations within the approved JCPS Allocation Standards. The FY 2023-24 Working Budget for multiple instructional level schools includes:

- A student-weighted equity formula provides **\$9,271,739** in additional funds to these six schools using the JCPS Needs Index.
- As applicable, multi-instructional level schools receive the combined benefit of equity allocations, middle school teams, middle school Explore pathways and high school career pathways.

Special Education Schools, State Agency Schools, Preschools and Other Special Schools

Special education schools, state agency schools, preschool sites and other special schools are budgeted based on approved allocations, program needs, and individual school's student capacities. There are 21 special education and state agency schools, 5 stand-alone preschool sites and 35 preschools housed within an elementary school. JCPS is proud to offer six special schools including: Breckinridge Metropolitan, Liberty, Minor Daniels Academy, Pathfinder, The Phoenix School of Discovery and the Georgia Chaffee Teenage Pregnancy Program (TAPP).

District-Wide School Costs

District-wide school costs provide a budget for substitute teachers, teachers who are in transition to receive certification, retired administrative support for schools, and other budgets for school-oriented supports. This is also where we budget **\$27,000,000** for Future State Funds that are not already allocated to schools and **\$3,500,000** for teacher Amazon account allocations.

Academics Division

The Academics Division consists of Academic Schools, Academic Services and Exceptional Child Education. Academic Schools include the Chief of Schools, Assistant Superintendents of Schools, Transition Readiness, Activities and Athletics, School Choice, Academic Improvement Schools (AIS), and Adult Education. Academy Services include Teaching and Learning Innovations, Library Media Services, School Culture and Climate, Pupil Personnel, Physical Development and Health Services, English as a Second Language, and Early Childhood. The FY 2023-24 Working Budget for these Cost Centers includes:

- **\$2,715,000** increase from FY23 in Exceptional Child Education (eight Diagnostician Communication Disorders; Executive Administrator ECE; Executive Director ECE, three ECE Implementation Coaches, two Specialists, Supervisor, three Data Technicians, Assistant Transportation Data, three Resource Teacher, others)
- **\$1,833,000** increase from FY23 School Culture & Climate (ten Consultant Behavior Systems; ten Consultant Social Emotional Learning; three Associate of Re-Engagement & Transition; two Specialist District Behavior Support; Safety Administrator Manager)

- **\$977,000** increase from FY23 Teaching & Learning Innovation (five English Instructional Coaches, five Math instructional Coaches, one Science Instructional Coach, two Choice Zone Specialists);
- **\$370,000** increase from FY23 for Early Childhood (six Specialist Behavior Support Systems)

Operations Division

The Operations Division includes the following departments by total budget (including carryover and carry forward):

\$ 84,305,871	Transportation
\$ 27,669,550	Property Management
\$ 22,103,461	Safety & Environmental
\$ 5,927,053	Security & Investigations
\$ 3,156,987	Operations Services
\$ 1,530,030	Facility Planning

The budget for the Operations Division also includes **\$6,715,000** for the Annual Facilities Improvement Fund (AFIF). Nutrition Services is funded by a grant and is managed under the Operations Division; the General Fund annually covers any shortfalls incurred by this department in order to sustain the nutritional program for students.

The FY 2023-24 Working Budget for these Cost Centers includes:

- **\$3,382,6912** increase from FY22 in Security & Investigations (fifteen District Security Monitors)
- **\$467,000** increase from FY23 in Operations (Executive Administrator Operations, two Analysts, two Specialists)

Business Offices

Business Offices include the following departments by total budget (including carryover and carry forward):

\$ 9,891,782	Human Resources
\$ 7,163,673	Financial Services
\$ 6,584,645	Diversity, Equity and Poverty
\$ 50,460,132	Technology
\$ 3,943,739	Accountability, Research and Systems Improvement
\$ 4,825,851	Communications and Community Relations

The FY 2023-24 Working Budget for these Cost Centers includes:

- **\$1,047,000** increase from FY23 in Human Resources Personnel Services (Assistant Coordinator of Recruitment, Technician Retention, two Compensation Analysts, reclassification of ten Technician positions to Coordinators, addition of a high school Special Human Resources team including Specialist, Assistant, three Clerks, and Data Technician)
- **\$273,000** increase from FY23 in Diversity, Equity & Poverty (Supervisor DEP, two Specialists, two Permanent Auxiliary Teachers).

District-Wide Costs

This category includes expenses related to electricity, natural gas, water, sewage, telephone, postage, bank fees, liability insurance, property insurance, pupil transportation insurance, student liability insurance, legal services and JCTA president salary.

Salary Analysis

The table below illustrates changes in actual salary expenses for all employees. The salary totals are affected by the number of additional positions each year, salary increases, stipends, and the number of unfilled positions (resulting in a “vacancy credit”, the difference between the funds budgeted for positions and the actual amount of expenses for those positions). Since budgeted positions do not mean they were actually every filled, a salary cost analysis is better reviewed by reflecting on prior year actuals.

ANNUAL SALARY COST COMPARISON (GENERAL FUND): 5-YEAR COMPARISON

	FY 2018-2019 Actual	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY2022-23 Actual
Certified Salaries	515,727,170	523,194,676	536,262,532	530,787,648	552,955,789
Classified Salaries	193,172,915	200,143,178	190,607,484	191,680,453	209,810,213
Fringe Expenses	382,878,689	404,829,652	401,368,230	409,661,991	506,352,933
Total	1,091,778,774	1,128,167,506	1,128,238,246	1,132,130,092	1,269,118,935
\$ Incr From Prior Yr	42,423,609	36,388,732	70,740	3,891,846	136,988,843
% Incr From Prior Yr	4.04%	3.33%	0.01%	0.34%	12.10%

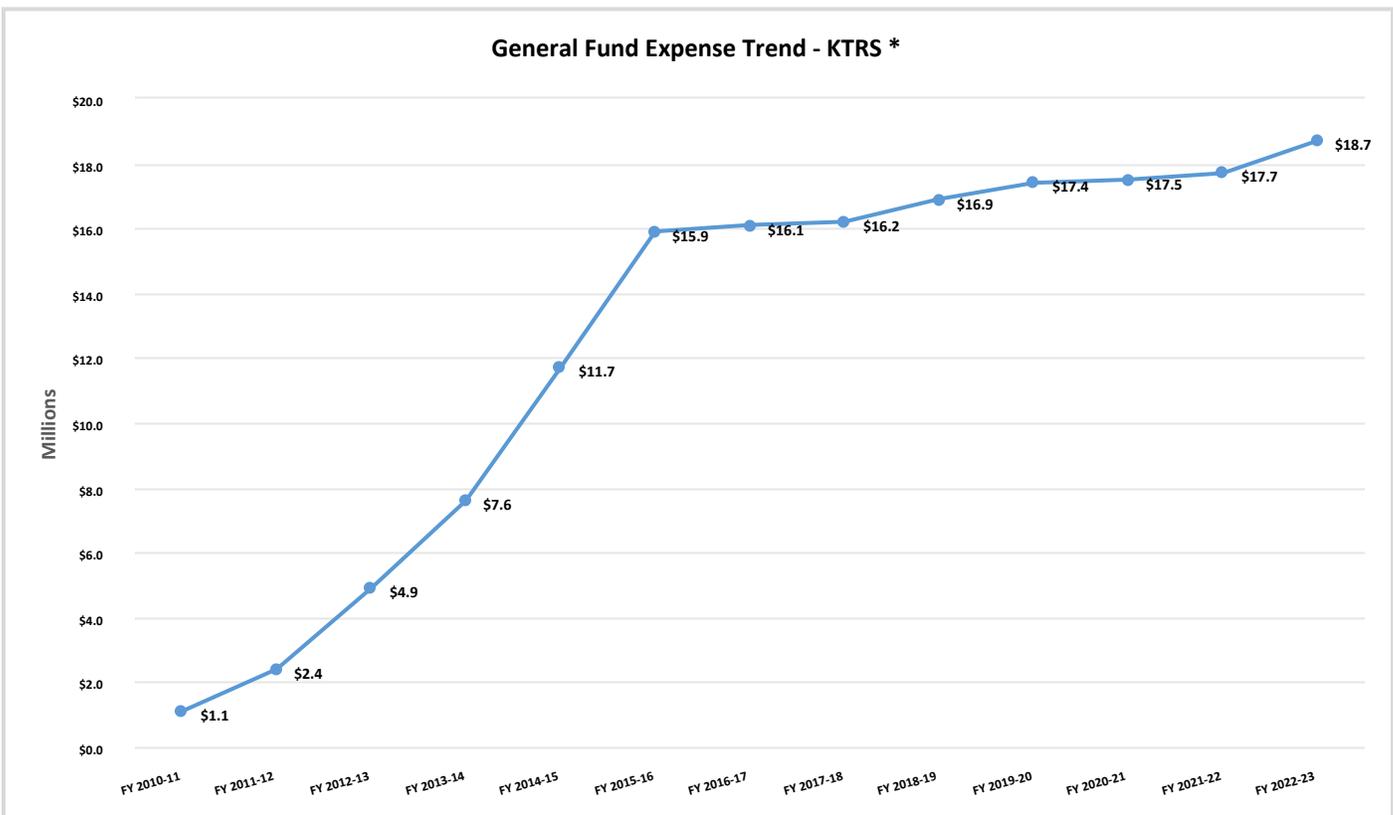
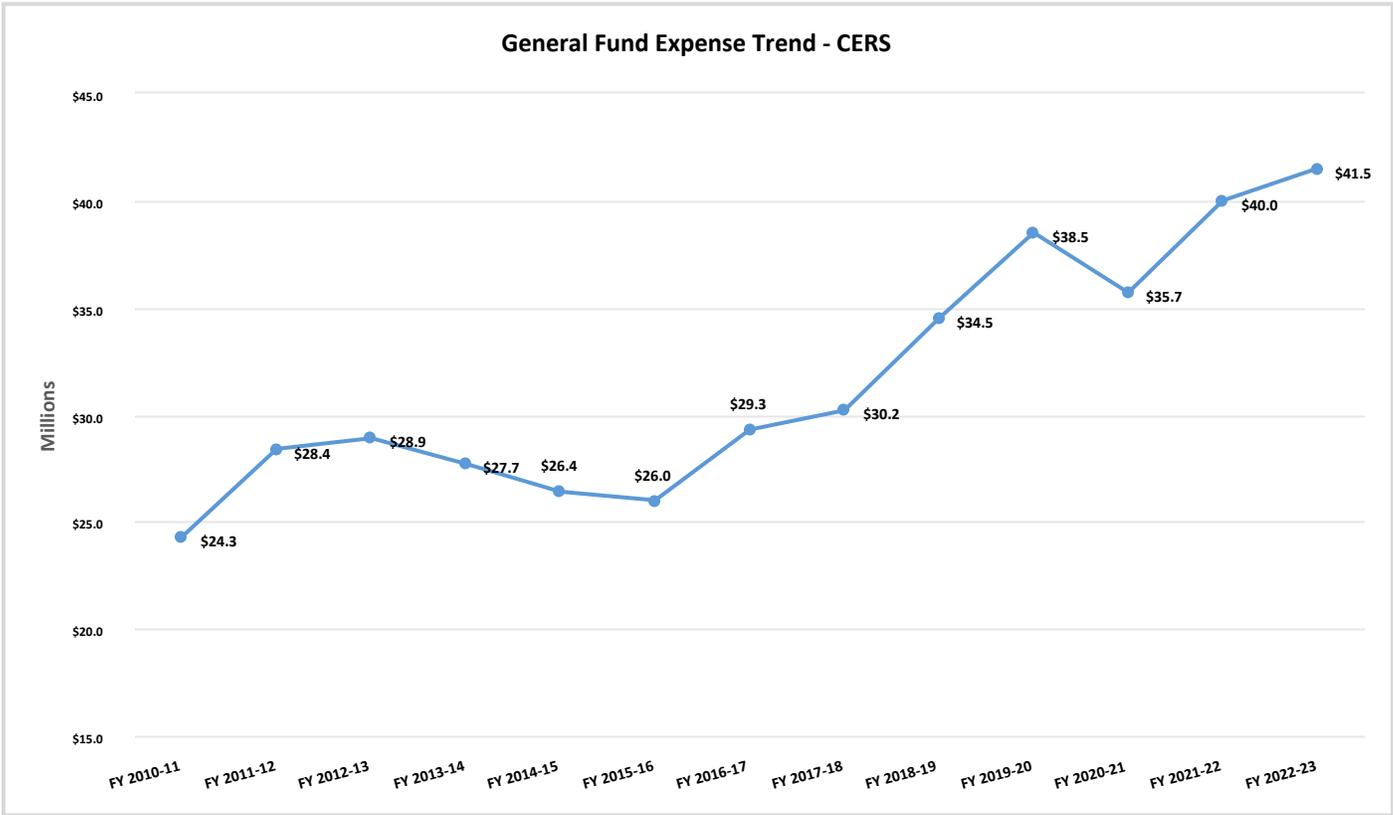
SALARY TRENDS AND INFLATION

JCPS salaries are competitive against neighboring districts. However, the Consumer Price Index (CPI) inflation rate leapt 7.2% in the fiscal year ending June 30, 2022, and another 6.3% this past fiscal year. The Jefferson County Board of Education approved a 4% salary increase for FY 2022-23 and another 5% increase for FY 2023-24.

Fiscal Year	CPI Inflation Rate	Classified Employees Salary Changes	Certified Employees Salary Changes	Notes
2023-24	TBD	5% + steps	5% + steps for all eligible full-time and permanent part-time employees	New AIS and Choice Zone employee incentive stipends for eligible certified staff. Classified incentive pay for eligible staff
2022-2023	6.3%	4% + steps	4% + steps for all full-time and permanent part-time employees	\$1000 continuity of services stipend paid to all active full-time & permanent part-time employees
2021-2022	7.2%	0% (steps only)	0% (steps only)	\$5000 continuity of services stipend paid to all active full-time & permanent part-time employees. \$200 Covid vaccine incentive
2020-2021	1.6%	0% (steps only)	0% (steps only)	
2019-2020	1.0%	.5% + steps for all except no COLA for admins grade 8+ . Classified Job Family II grade 8+ table frozen at 2017-2018 rates.	.5% + steps for all except No COLA admins grade 8+. Certified admin index table bumped down .5%. Classified admins grade 8+ held at 2017-18 rates. Index removed.	No COLA for admins grade 8+. One-time payment to school based admins only active as of 10/1/19 (0.5% of current salary). Coaching schedule indexed to Job Family III/ Step 0 at 0.1088.
2018-2019	2.1%	.5% + steps for all except no COLA for admins grade 8+ . Classified Job Family II grade 8+ table frozen at 2017-2018 rates.	.5% + steps for all except No COLA admins grade 8+. Certified admin index table bumped down .5%. Classified admins grade 8+ held at 2017-18 rates.	No COLA for admins grade 8+. One-time payment to school based admins only active as of 10/1/18 (.5% of current salary). Coaching schedule indexed to Job Family III/ Step 0) at .1088.
2017-2018	2.3%	1.5% + steps	1.5% + steps	
2016-2017	1.8%	0.75% + steps	0.75% + steps	

Cost Of Employer-Paid Retirement Benefits

The increasing costs to the General Fund of CERS (classified retirement) and KTRS (certified retirement) are factored into the Working Budget every year. These expenses impact the funding available to the district to fund current salaries and operations. In FY 2023-24, CERS cost **\$41.5 million** to the General Fund and KTRS cost **\$18.7 million** to the General Fund.



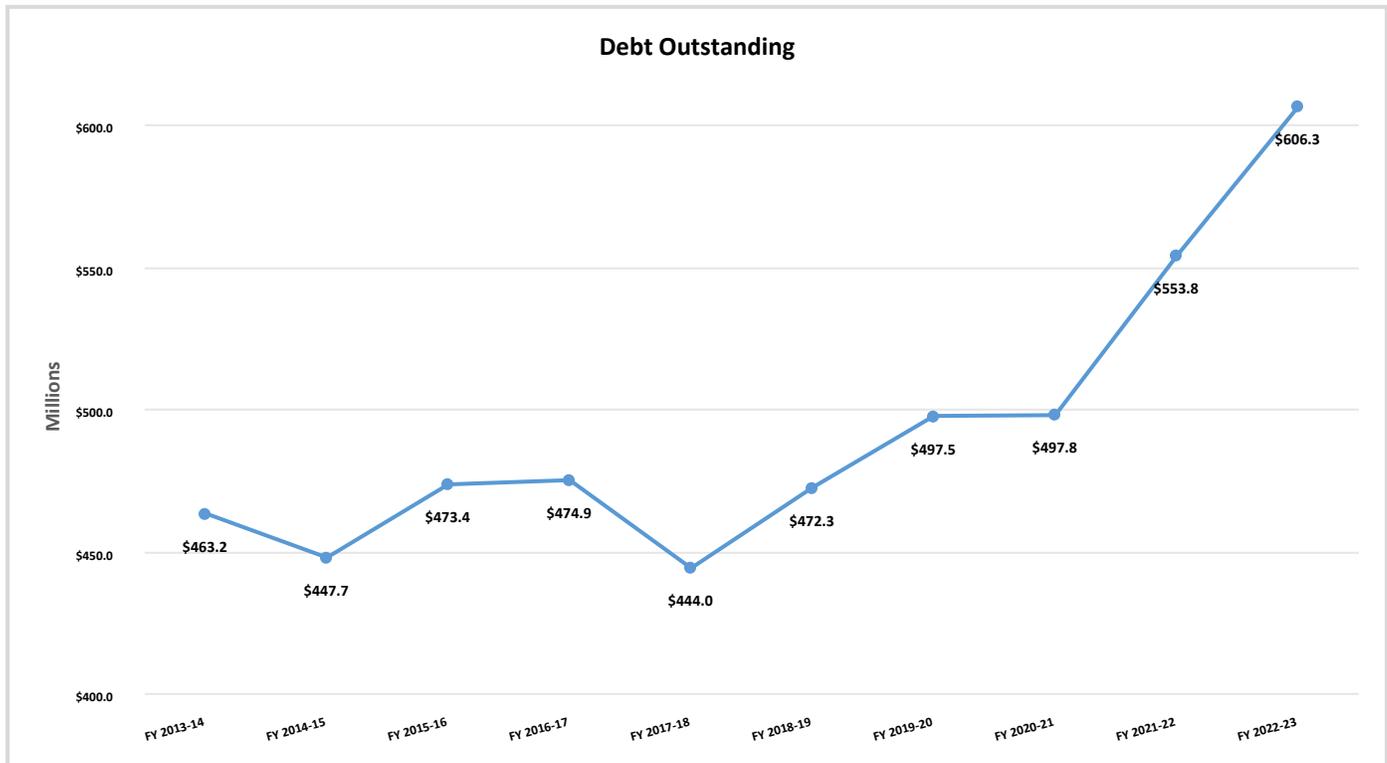
* KTRS became a new cost to districts in FY 2010-11

Debt Outstanding And Debt Service

At the end of FY 2022-23, the outstanding District debt forecast is approximately **\$606.3 million** without adjustments for amortization of our Bonds, premiums, and discounts. This is an increase of \$52.5 million compared to the outstanding debt of \$553.8 million the previous year. The District continues to maintain favorable debt ratings from Moody’s and Standard & Poor’s.

On July 28, 2022, the District issued \$74,475,000 of School Building Revenue Bonds maturing June 30, 2031. These bonds pay interest semiannually on June 1 and December 1 at rates ranging from 4% to 5%. These bonds were issued to fund construction of two new school buildings and perform major renovation projects at eight other schools.

On June 1, 2023, the District issued \$64,900,000 of School Building Revenue Bonds maturing May 31, 2043. These bonds pay interest semi-annually on May 1 and November 1 at rates ranging from 3% to 4%. These bonds were issued to fund construction of the roof replacement on five school buildings and repair HVAC and boiler systems at six other schools.



(millions)	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Debt	\$ 463.2	\$ 447.7	\$ 473.4	\$ 474.9	\$ 444.0	\$ 472.3	\$ 497.5	\$ 497.8	\$ 553.8	\$ 606.3
Debt Service	\$ 49.9	\$ 45.9	\$ 46.7	\$ 47.4	\$ 50.7	\$ 51.7	\$ 51.3	\$ 55.0	\$ 56.6	\$ 62.2
Ratio Debt Service to Debt	10.8%	10.3%	9.9%	10.0%	11.4%	10.9%	10.3%	11.0%	10.2%	10.3%

New Investments For FY 2023-24

The following investments are newly-approved budget actions or increased investments that are currently reflected in the Working Budget. As noted in the [Cycle-Based Budgeting](#) section above, these items are entered into the Investment Tracking System for future review unless otherwise approved by the Board of Education.

POSITIONS	Amount
Pathfinder Middle School Staffing (ITS# 373)	\$ 4,385,000
ESL Teachers and Bilingual Associate Instructors (ITS#370)	\$ 4,116,800
Middle School Explore Staffing (ITS#372)	\$ 3,097,000
Middle School Teams Additional Teachers (new staffing allocations approval)	\$ 4,161,752
Choice Zone schools 20:1 student-to-teacher ratio (new staffing allocations approval)	\$ 2,411,593
Compassionate Schools teacher allocation rescue from pre-COVID — formerly in ESSER (ITS# 369)	\$ 1,321,200
Positions Subtotal	\$ 19,493,345
 OTHER SALARY AND OPERATIONAL ITEMS	
5% Salary Increase from FY 2022-23	\$ 47,012,000
Racial Equity Funds supporting the student-weighted funding formula approved by the Board	\$ 41,202,525
AIS and Choice Zone employee incentive stipends including schools recently out of AIS status	\$ 19,235,859
AIS and Choice Zone five additional PD days for teachers including schools recently out of AIS	\$ 3,622,979
Custodian contract services due to vacancies — formerly in ARP ESSER (ITS# 287)	\$ 11,538,800
Contract services with District Solutions for sub teacher and instructional assistant (ITS# 2373)	\$ 6,000,000
AI weapons detections system (estimated contingency set aside)	\$ 7,000,000
Bus driver and bus driver assistant incentive pay— formerly in ARP ESSER (ITS#365)	\$ 6,134,000
Technology: Student Chromebook replacement— formerly in ARP ESSER (ITS# 305)	\$ 4,850,000
Technology: Teacher Chromebook replacement (ITS# 306)	\$ 1,200,000
Technology: Microsoft license, Google Admin Tools, Google Backpack Suite, Screencastify	\$ 2,655,147
Technology: Identity Protection Suite, Data Loss Prevention, Wireless Failover	\$ 1,141,000
Technology: Student data for Chromebooks— wireless data access at \$6 per device will increase to approximately \$6 million if fully implemented in General Fund in FY 2024-25 (ITS# 308)	\$ 875,160
Amazon Business accounts for teachers (ITS#366)	\$ 3,500,000
NWEA MAP assessment (ITS# 390)	\$ 2,209,030
Middle School Explore Operational Funds— formerly in ESSER (ITS#371)	\$ 2,200,239
ECE transportation contract services, Everdriven— formerly in ESSER (ITS#356)	\$ 800,000
Operational Items Subtotal	\$ 161,176,739
 TOTAL ADDITIONAL/INCREASED BUDGET ITEMS FOR FY 2023-24	 \$ 180,670,084

Additional Expenses Since Balancing the Working Budget for FY 2023-24

There are expenses that will be incurred in FY 2023-24 that did not make it into the financial allocation of the Working Budget Report. These expenses include:

Operational Expenses for FY 2023-24	Amount
School carryover	\$ 19,798,200
Turf fields for Central , J-Town, Moore, PRP, Shawnee (ITS# 430-434)	\$ 3,065,130
Perry Elementary- YMCA split cost of shared gym (ITS#421)	\$ 650,000
Ahrens/Brown- YMCA split cost of garage renovation (ITS#428)	\$ 557,291
Other expenses since balancing revenues and expenses	\$ 9,429,380
Total Increase to FY 2023-24 Expenses	\$ 33,500,001

Reflecting Back to Additions Made For FY 2022-23

The origin of the growing deficit between current-year expenses and revenue can be seen in the Summary section of the FY 2022-23 Working Budget Report. The following items were noted as one-time investments affecting our Fund Balance and recurrent expenses that would affect our ability to balance the FY 2023-24 Working Budget.

	RECURRENT	ONE-TIME INVESTMENTS
4% salary increase from FY 2021-22.	\$ 32,329,056	
Future State Commitments. This Working Budget includes financial planning for facilities improvements (\$15 million), resourcing high-need schools (\$15 million), racial equity (\$12 million) and additional instructional time (\$12 million) totaling \$54 million in future investments.	\$ 54,000,000	
School Safety. 67 new school-based School Safety Administrators and 30 district Safety Officers including operational equipment and \$763,000 one-time startup costs.	\$ 6,337,000	\$ 763,000
Transportation. The school bus replacement budget was increased from \$1 million to \$5 million.	\$ 4,000,000	
ESL expansion. Additional 53 positions (42 teachers and 11 bilingual associate instructors).	\$ 3,100,000	
High Schools. Under the JCBE-approved staffing allocation standards, \$3.1 million in additional staffing support was added for high schools including teachers, counselors, and classified staff.	\$ 3,100,000	
Middle School Teams. Additional classroom teachers for middle schools that elect to develop a master schedule of four-person teacher teams.	\$ 2,700,000	
Hold Harmless. Middle and high schools were held harmless for one year from loss of instructional staff if resulting from the newly-approved JCPS Staff Allocation Standards.		\$ 1,000,000
ECE School Supports. \$40,000 in flexible allocations to 17 schools with significant ECE needs.	\$ 680,000	
New Org chart positions: Student trauma and violence prevention positions (\$314,532), middle school explore executive administrator (\$153,751), ECE administration (\$613,189), Human Resources (\$512,994), School Choice (\$240,418), six BCBA's for School Culture and Climate (\$559,120).	\$ 2,394,004	
Increased recurrent school investments for: Additional school-based ECE positions (\$1,185,343), various positions for high school expansion of Waller Williams (\$558,900), W.E.B Dubois Academy increased number of administrators (\$416,800) and clerks (\$60,300).	\$ 2,221,343	
Additional one-time school investments including: Wheatley hold harmless positions from merger (\$798,600), Farnsley renovation project (\$287,500), Churchill Park restroom renovation (\$800,000), Iroquois CTE renovation (\$756,800), playgrounds for Wilkerson and Indian Trail (\$200,000), implicit bias training modules (\$396,000), meals for Pathfinder students (\$50,060), Magnet Schools of America (\$51,795), five additional days for school safety administrator training (127,182).		\$ 3,467,937
Technology Improvements. The following recurrent General Fund investments for technology are included in this working budget: Ring Central (\$1.4 million), wireless failover solution (\$300,000), data loss prevention software (\$266,000), Google Suite (\$411,250), Backpack Suite (\$100,000), Microsoft A5 license (\$1,930,770).	\$ 4,408,020	
Technology Improvements. The following one-time General Fund investments for technology are included in this working budget: Digital instructional tools [Peardeck, Nearpod, Screencastify] (\$710,290), device repair (\$275,000), 25,000 chromebooks (\$3,760,046) and server storage space for security cameras (\$740,590).		\$ 5,485,926
School and classroom technologies. Education paging and intercom communications system, EPIC, (\$5,974,697) features flexibility in bell scheduling, zone creation and two-way intercom with every classroom. Signal alert for education system, SAFE, (\$23,404,497) is an alert and notification solution that connects teachers and classrooms to first responders for quick response and communication. Server storage and data drops (\$1,442,980) will support the implementation of EPIC and SAFE with the assistance from a technology enterprise contractor (\$250,000).		\$ 31,072,174
\$250 Amazon teacher credit provides teachers greater flexibility for ordering needed instructional supplies.	\$ 1,875,000	
	\$ 117,144,423	\$ 41,789,037
TOTAL NEW INVESTMENTS FOR FY 2022-23		\$ 158,933,460

Other Considerations For The Future

With the influx of ESSER funds, the district was able to not only address our immediate needs in the months and years of the pandemic, but we were also able to make great strides in advancing innovation. Now, we must carefully consider our financial commitments what result in recurrent increases of funding and we must also consistently look several years into the future in preparation for a balanced budget. The following items are budgeted in ARP ESSER for FY 2023-24.

POSITIONS	Amount
ECE Positions— 18 ECE teachers at Pathfinder, 8.5 ECE elementary teachers, 6 ECE Implementation Coaches	\$ 2,333,000
OPERATIONAL ITEMS	
Summer Backpack League— annual increase covered in ARP ESSER post-NTI (ITS#2893)	\$ 5,147,000
Online tutoring contract services (ITS# 2850, 2998)	\$ 4,604,000
Curriculum software and professional services (ITS# 2926, 2927, 2928, 2929, 2932, 2933, 2936)	\$ 11,713,000
Curriculum materials (ITS# 2922, 2923, 2920, 2931, 2985)	\$ 10,379,000
Evolve502 (ITS#2920)	\$ 3,750,000
ThinkCERCA literacy courseware (ITS#2935)	\$ 1,218,845
Adolescent Literacy Model middle and high school literacy (ITS# 2998)	\$ 1,065,000
Edmentum online learning (ITS# 2958)	\$ 1,361,000
Mastery Connect digital assessment (ITS# 2959)	\$ 516,000
Amplify Science curriculum (ITS#2960)	\$ 1,095,000
GALE research and digital learning resources (ITS# 2983)	\$ 594,000
Flexible classroom cohort— furniture and certified extended time (ITS# 2956)	\$ 1,000,000
TOTAL	\$ 44,775,845

Planning For the Future

FY 2023-24 expenses exceed revenue by **\$242,679,252**. With proper long-term planning, we can make strategic decisions that will get us back to a balanced budget of revenues and expenses while maintaining a healthy contingency as required by law. Our revenues will be affected by the Board’s decision every year whether or not to approve the allowable 4% revenue increase (this will increase our local tax revenue by about \$37 million annually) while also accounting for the continual decrease in SEEK funding. We will soon begin preparations for next year, FY 2024-25, so we can use this opportunity to review expenses and decide:

- Which FY 2023-24 new and increased investments will be maintained in FY 2024-25? (see page [54](#))
- Looking back on last year, what new and increased investments will be maintained? (see page [55](#))
- What items, if any, still in ESSER will be maintained in FY 2024-25? (see page 56 above)

Balancing the district budget by next year, FY 2024-25, will be necessary before we deplete our Contingency beyond the limits required by law and necessary to have available cash balance to maintain payroll.

Summary

The district budget balances total revenues and total expenses. However, we know that not every position in the district will be filled with an employee for the entire school year. The funds from unfilled positions throughout the school year can be considered a “vacancy credit” and are shown below as a revenue (we could have equally showed this as a decrease in expenses). Based on historical trends, we are projecting the vacancy credit for JCPS in FY 2023-24 to be 33,500,000; this is significantly higher than past years because of the continuing challenges we are facing in filling our work force. The recurrent revenue are shown below in comparison to the projected total expenses. The FY 2023-24 Working Budget reflects a **deficit of \$242,679,252** of new year revenue versus expenses. However, the beginning of year Fund Balance of **\$434,961,210** is sufficient to cover this revenue gap for the coming year.

A fund balance is required by law for districts to maintain financial stability. Considering every payroll incurs about \$45 million, JCPS strives to **maintain a fund balance of least \$90 million**. As expenses exceed annual new year revenue, Fund Balance will decrease in future years. Fiscally-responsive budgeting will require long-term planning to balance the budget. The annual Board approval of a 4% funding increase, as allowed by law, will generate additional local revenue annually of approximately \$40 million. Other considerations of annually-recurring investment affecting a balanced budget in the future include:

- the significant reductions in annual SEEK funding as Louisville property values increase
- sustainability of the positions added into General Fund from the federal ESSER grants
- current classified employee incentive pay for bus drivers, transportation assistants, custodians, plant operators, and instructional assistants
- AIS and Choice Zone certified employee stipends
- future cost of living increases for employees to maintain standard of living (purchasing power) of salaries relative to inflation.

FY 2023-24 WORKING BUDGET SUMMARY

REVENUE

FY 2023-24 New Year Revenue **\$ 1,113,264,110**

EXPENSES

FY 2023-24 New Year Expenses \$(1,769,816,288)

FY 2023-24 Additional Expenses (page 54) \$ (33,500,001)

Expense Reductions

state-paid benefits \$ 413,872,927

vacancy credit (projected) 33,500,000

FY 2023-24 Expenses After Reductions **\$ (1,355,943,362)**

Working Budget Expenses Exceeding Revenue **\$ (242,679,252)**

Carry Forward \$ 99,615,031

Working Budget Balance Less Carry Forward Expenses From FY23 **\$ (143,064,221)**

FUND BALANCE

Beginning of Year Fund Balance \$ 434,961,210

Working Budget Expenses Exceeding Revenue \$ (242,679,252)

Contingency (Difference of Fund Balance and Working Budget Balance) **\$ 192,281,958**

Definitions

Actual: In accordance with the state’s financial platform for school districts, when used as an account category this term reflects the actual expenses posted.

Beginning Fund Balance: The Beginning Fund Balance for each new fiscal year is equal to the end of year Fund Balance of the prior year as found in the Annual Comprehensive Financial Report prepared by JCPS Accounting.

Budget: Budget refers to allocations of actual or projected funds.

Carry Forward: Carry forward is the required budget included from the prior year due to purchase orders that have not yet been paid. This does not impact our financial forecast since we expect end-of-year surpluses in operational codes at the end of the every fiscal year.

Carryover: Carryover is provided in August for school flex codes and the Annual Facilities Improvement Fund (AFIF). The accommodations of carryover do not impact our forecasts since we expect end-of-year surpluses in these same components at the end of the every fiscal year.

Categorical funding: Financial support from state and federal governments that is targeted for particular categories of students, special programs, or special purposes. This support is in addition to school district or area education agency general purpose revenue, is beyond the basic educational program, and most often has restrictions on its use.

Contingency: The contingency is the mathematical difference between the Beginning Fund Balance and the difference between the Revenue and Expenses for the new year.

Early Childhood: Early childhood is pre-kindergarten services available to children with special needs or other risk factors.

Elementary School: In JCPS, elementary school is kindergarten through grade 5 (K-5).

Expense: Expenses are actual or projected debits. Expenses for a school district include salaries, fringe benefits, utilities, material items, or other expenditures allowable by the Kentucky Department of Education.

Fund: The term “fund” may be used in a variety of ways within Budget Reports.

- When used in plural and lower case (i.e., “funds”), this is the equivalent means of “money” or “investments”. For example, “As JCPS moves toward a student-weighted formula to equitably fund schools based on need, we become more intentional about our use of funds to better support schools” (page [8](#)).
- When used in singular, capitalized and numbered, this references once of the categories of revenue as listed on page [35](#).
- When used in singular and capitalized without a number, this always refers to Fund 1, which is the General Fund. For example, “The Beginning Fund Balance for each new fiscal year is equal to the end of year fund balance of the prior year found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. Fund balance should not be viewed as a source of recurrent revenue” (page [38](#)).

Fund Balance: The Fund Balance at any point in the year is the mathematical difference between the Contingency and any debits or credits incurred against the Contingency during the fiscal year.

High School: In JCPS, high schools are grades nine (9) through twelve (12).

Instructional Level: Instructional level most often refers to the grade level of a school. However, in accordance with the state financial reporting platform, MUNIS, the instructional level may also refer to the category of a district division: Administration; Operations; Academic Schools; Academic Services; Exceptional Child Education; Accountability, Research and Systems Improvement; Communications and Community Relations, Business Services (Finance); Human Resources; Technology; Equity; Early Childhood; Elementary Schools; Middle Schools; High Schools; State Agency Schools; Special Schools; ECE Schools; System-Wide School Costs; and Other System-Wide Costs.

Investment: For budget reporting, investments may refer to either the actual expenses or the projected cost of a program, purpose or personnel.

Middle School: In JCPS, middle school is grades six through eight (6-8).

Multiple Instructional Level School: These schools have a combination of middle and high school. Additionally, one JCPS school has a combination of elementary, middle and high school.

Revenue: Revenue is district income generated by local, state and federal sources.

SEEK: SEEK, short for “Support Education Excellent in Kentucky”, emerged during the Kentucky Education Reform Act of 1990 and most common references the commonwealth’s legislative contribution to school district funding.

Vacancy Credit: Vacancy credit is anticipated unused salary budget caused by many factors including resignations, retirements, and the time required to fill vacant positions. Although this is not an actual revenue for the district, it is a cost savings that is effectively reducing the expenses. Vacancy credit is recognized in the Summary section of the Working Budget Report to better project the difference between our revenue and anticipated expenses.

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	87,578,832.44	278,022,119.59	434,961,209.61
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	551,420,940.69	580,018,542.64	602,205,270.00
1115 DELINQUENT PROPERTY TAX	42,907,746.74	6,380,853.55	5,000,000.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	37,565,239.43	40,514,120.48	44,382,301.00
1118 UNMINED MINERALS TAX	.00	.00	.00
1119 FRANCHISE TAX	17,194,693.40	18,146,723.79	18,820,199.00
TOTAL AD VALOREM TAXES	649,088,620.26	645,060,240.46	670,407,770.00
SALES & USE TAXES			
1121 UTILITIES TAX	.00	.00	.00
TOTAL SALES & USE TAXES	.00	.00	.00
INCOME TAXES			
1131 OCCUPATIONAL TAX	206,474,525.00	206,342,623.00	213,360,000.00
TOTAL INCOME TAXES	206,474,525.00	206,342,623.00	213,360,000.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	6,057,026.45	4,699,019.01	6,057,026.00
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	6,057,026.45	4,699,019.01	6,057,026.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	3,190,526.28	2,678,704.04	3,190,526.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	3,190,526.28	2,678,704.04	3,190,526.00
TUITION			

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1310 TUITION FROM INDIVIDUALS	.00	10,277.97	.00
1312 TUITION (SUMMER)	.00	.00	.00
1320 TUIT FRM OTH GOVT SRCS IN KY	326,834.00	359,242.00	326,834.00
1330 TUIT FRM OTH GVT SRC OUT KY	.00	.00	.00
1340 OTHER TUITION	192,094.15	138,723.22	192,094.00
TOTAL TUITION	518,928.15	508,243.19	518,928.00
TRANSPORTATION			
1410 TRANSP FEES FROM INDIVIDUALS	.00	.00	.00
1420 TRN FEE FRM OTH GVT SRC IN KY	.00	.00	.00
1430 TRN FEE FRM OTH GVT SRC NOT KY	.00	.00	.00
1441 TRANSP FEES - NON PUBLIC SCH	.00	.00	.00
1442 TRANSP FEES - FISCAL CT	.00	.00	.00
1449 OTHER TRANSPORTATION	.00	.00	.00
TOTAL TRANSPORTATION	.00	.00	.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	795,629.55	20,147,814.70	18,500,000.00
1520 DIVIDENDS ON INVESTMENTS	.00	.00	.00
1530 NET INC IN FAIR VAL OF INVESTS	.00	.00	.00
1540 INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	795,629.55	20,147,814.70	18,500,000.00
FOOD SERVICE			
1690 FOOD SVC REBATES TO GF	.00	.00	.00
TOTAL FOOD SERVICE	.00	.00	.00
STUDENT ACTIVITIES			
1710 ADMISSIONS	.00	.00	.00
1720 STUDENT SALES & USE TAXES	.00	.00	.00
1730 STUDENT DUES	.00	.00	.00
1740 STUDENT FEES	.00	.00	.00
1750 DONATIONS (ACTIVITY FND)	.00	.00	.00
1760 BOARD CONTRIBUTIONS (ACTIVITY)	.00	.00	.00
1790 OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES			
1810 DAY CARE FEES	.00	.00	.00
1811 COMMUNITY EDUCATION FEES	.00	.00	.00
1812 ADULT EDUCATION FEES	.00	.00	.00
1819 OTHER FEES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1911 BUILDING RENTAL	2,918,290.03	2,919,900.00	2,918,290.00
1912 BUS RENTAL	.00	.00	.00
1919 OTHER RENTAL INCOME	1,309,939.84	1,282,797.02	1,309,940.00
1920 CONTRIBUTIONS/DONATIONS	5,000.00	4,900.00	5,000.00
1925 PRIVATE REIMB FOR PROF DEV	.00	.00	.00
1929 IN-KIND REVENUES	.00	7,647,042.34	.00
1930 GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1931 GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1932 GAIN/LOSS ON SALE OF EQUIP	5,300.00	20,421.00	.00
1941 TEXTBOOK SALES	.00	.00	.00
1942 TEXTBOOK RENTALS	.00	.00	.00
1951 MISC REV FRM OTH SCH DST IN KY	.00	.00	.00
1952 MIS REV FRM OTH SCH DST OUT KY	.00	.00	.00
1960 SERV PROV TO OTH LOCAL GOVTS	.00	.00	.00
1970 SERVICES PROV TO OTHER FUNDS	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990 MISCELLANEOUS REVENUE	.00	.00	.00
1991 TRANSCRIPT FEES	63,082.00	65,744.00	63,082.00
1993 OTHER REBATES	.00	.00	.00
1994 RETURN FOR INSUFFICIENT FUNDS	.00	.00	.00
1995 SUPPLEMENTARY MATERIALS	.00	.00	.00
1997 OTHER REIMBURSEMENTS	.00	.00	.00
1998 CRIME CHECK/FINGERPRINTING	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	267,829.38	351,753.85	267,829.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	4,569,441.25	12,292,558.21	4,564,141.00
TOTAL REVENUE FROM LOCAL SOURCES	870,694,696.94	891,729,202.61	916,598,391.00
REVENUE FROM STATE SOURCES			
STATE PROGRAM			
3111 SEEK PROGRAM	224,312,952.00	224,984,448.00	192,182,859.00
TOTAL STATE PROGRAM	224,312,952.00	224,984,448.00	192,182,859.00
OTHER STATE FUNDING			
3121 VOCATIONAL TRAVEL	.00	.00	.00
3122 VOCATIONAL TRANSPORTATION	.00	.00	.00
3123 STATE VOCATIONAL SCHOOL	.00	.00	.00
3124 DIST VOCATIONAL SCHOOL	.00	.00	.00
3125 BUS DRVR TRAINING	.00	.00	.00
3126 SUBSTITUTE SALARIES	.00	.00	.00
3127 FLEXIBLE SPENDING REFUND	.00	.00	.00
3128 AUDIT REIMBURSEMENT	.00	.00	.00
3129 KSB/KSD TRANSPORTATION	24,617.00	5,761.00	24,617.00

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OTHER STATE FUNDING		24,617.00	5,761.00	24,617.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERT REIMBURSE	.00	.00	.00
3131	STATE MISCELLANEOUS REIMBURSE	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REV IN LIEU OF TAXES/STATE SRC	1,835,767.35	1,683,021.14	1,835,767.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		1,835,767.35	1,683,021.14	1,835,767.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	323,998,987.24	412,872,926.80	413,872,926.80
TOTAL REVENUE FOR ON BEHALF PAYMENTS		323,998,987.24	412,872,926.80	413,872,926.80
TOTAL REVENUE FROM STATE SOURCES		550,172,323.59	639,546,156.94	607,916,169.80
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100	UNRESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL UNRESTRICTED DIRECT		.00	.00	.00
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL RESTRICTED DIRECT		.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		.00	.00	.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
FEDERAL REIMBURSEMENT			
4810 MEDICAID REIMBURSEMENT	.00	.00	.00
TOTAL FEDERAL REIMBURSEMENT	.00	.00	.00
CHILD NUTRITION PROGRAM DONATED COMMODIT			
4950 CHILD NUTR PRG DONATED COMMOD	.00	.00	.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
BOND PROCEEDS			
5110 BOND PRINCIPAL	.00	.00	.00
5120 BOND PREMIUM	.00	.00	.00
5130 ACCRUED INTEREST	.00	.00	.00
TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
5220 INDIRECT COSTS TRANSFER	37,931,656.15	22,703,784.06	2,622,476.41
TOTAL INTERFUND TRANSFERS	37,931,656.15	22,703,784.06	2,622,476.41
SALE OR COMP FOR LOSS OF ASSETS			
5311 SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5312 LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00
5331 SALE OF BUILDINGS	.00	.00	.00
5332 LOSS COMP - BUILDINGS	.00	.00	.00
5341 SALE OF MACH/EQUIP/FURN/FIXTUR	.00	.00	.00
5342 LOSS COMP - EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
TOTAL OTHER RECEIPTS	37,931,656.15	22,703,784.06	2,622,476.41
TOTAL RECEIPTS	1,458,798,676.68	1,553,979,143.61	1,527,137,037.21
TOTAL REVENUES	1,546,377,509.12	1,832,001,263.20	1,962,098,246.82

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	439,889,331.05	453,095,481.56	578,472,113.47
0200 EMPLOYEE BENEFITS	30,976,723.00	31,904,700.32	36,334,715.57
0280 ON-BEHALF	214,661,061.23	270,555,393.44	270,555,393.44
0300 PURCHASED PROF AND TECH SERV	175,257.51	531,323.01	1,284,750.07
0400 PURCHASED PROPERTY SERVICES	537,336.10	992,484.79	2,200,792.30
0500 OTHER PURCHASED SERVICES	436,193.86	577,222.36	1,011,049.12
0600 SUPPLIES	7,077,520.82	11,121,488.39	17,468,920.94
0700 PROPERTY	3,622,495.08	4,171,326.73	5,665,560.55
0800 DEBT SERVICE AND MISCELLANEOUS	458,678.24	340,946.72	7,462,194.65
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 1000 INSTRUCTION	697,834,596.89	773,290,367.32	920,455,490.11
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	49,196,182.65	55,282,376.01	66,601,346.80
0200 EMPLOYEE BENEFITS	3,264,770.13	3,572,554.17	3,943,884.62
0280 ON-BEHALF	24,452,677.61	33,824,166.66	33,824,166.66
0300 PURCHASED PROF AND TECH SERV	1,865,452.02	1,868,153.35	2,555,373.63
0400 PURCHASED PROPERTY SERVICES	7,150.24	22,190.09	18,321.95
0500 OTHER PURCHASED SERVICES	65,284.13	133,150.63	148,585.97
0600 SUPPLIES	279,600.59	270,859.26	464,744.94
0700 PROPERTY	164,165.16	298,671.21	201,114.99
0800 DEBT SERVICE AND MISCELLANEOUS	78,410.75	145,955.11	291,977.00
TOTAL 2100 STUDENT SUPPORT SERVICES	79,373,693.28	95,418,076.49	108,049,516.56
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	67,346,305.74	70,833,597.84	79,844,845.15
0200 EMPLOYEE BENEFITS	5,497,690.18	5,786,466.33	6,008,035.87
0280 ON-BEHALF	31,798,832.59	40,980,640.97	40,980,640.97
0300 PURCHASED PROF AND TECH SERV	6,737,599.70	1,547,581.86	3,401,560.64
0400 PURCHASED PROPERTY SERVICES	345,086.08	684,114.27	849,294.84
0500 OTHER PURCHASED SERVICES	242,180.04	456,439.62	641,302.42
0600 SUPPLIES	2,886,720.87	2,806,756.26	4,468,064.15
0700 PROPERTY	3,120,577.84	10,230,159.73	6,215,478.12
0800 DEBT SERVICE AND MISCELLANEOUS	71,080.16	64,398.11	171,044.14
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	118,046,073.20	133,390,154.99	142,580,266.30
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	4,390,628.08	4,804,560.90	6,033,770.15
0200 EMPLOYEE BENEFITS	463,424.35	536,141.91	532,631.67
0280 ON-BEHALF	1,923,008.02	2,713,347.16	2,713,347.16
0300 PURCHASED PROF AND TECH SERV	869,801.11	882,822.15	1,700,619.74
0400 PURCHASED PROPERTY SERVICES	2,037.72	17,180.47	37,225.00
0500 OTHER PURCHASED SERVICES	104,243.64	105,372.30	268,606.80
0600 SUPPLIES	117,676.75	138,770.23	119,424.32
0700 PROPERTY	43,773.11	36,548.84	41,161.96
0800 DEBT SERVICE AND MISCELLANEOUS	143,831.38	53,145.55	100,000.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	8,058,424.16	9,287,889.51	11,546,786.80
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	70,758,489.78	75,386,533.19	87,047,826.58
0200 EMPLOYEE BENEFITS	9,854,040.76	10,114,748.71	10,081,287.44
0280 ON-BEHALF	28,773,380.47	37,372,207.60	37,372,207.60
0300 PURCHASED PROF AND TECH SERV	240,979.33	379,151.26	353,154.43
0400 PURCHASED PROPERTY SERVICES	901,046.00	1,533,778.89	1,041,693.96
0500 OTHER PURCHASED SERVICES	733,918.63	980,792.94	812,907.73
0600 SUPPLIES	1,873,397.76	1,883,111.65	2,607,887.10
0700 PROPERTY	2,240,886.42	2,531,669.85	2,553,385.03
0800 DEBT SERVICE AND MISCELLANEOUS	31,126.04	54,728.73	66,357.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	115,407,265.19	130,236,722.82	141,936,706.87
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	22,828,874.33	23,339,273.25	28,458,173.25
0200 EMPLOYEE BENEFITS	6,927,280.87	7,708,680.69	7,969,711.29
0280 ON-BEHALF	7,439,193.07	7,685,882.35	7,685,882.35
0300 PURCHASED PROF AND TECH SERV	2,855,663.38	2,707,533.63	3,009,763.86
0400 PURCHASED PROPERTY SERVICES	601,074.74	3,889,332.18	788,698.96
0500 OTHER PURCHASED SERVICES	4,889,887.78	5,744,453.01	7,919,083.74
0600 SUPPLIES	2,493,622.68	3,598,404.14	5,968,460.74
0700 PROPERTY	1,618,765.22	15,231,534.91	29,036,157.76
0800 DEBT SERVICE AND MISCELLANEOUS	190,299.80	190,271.30	206,681.86
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	49,844,661.87	70,095,365.46	91,042,613.81
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	47,567,202.70	56,811,942.63	76,783,464.95
0200 EMPLOYEE BENEFITS	17,185,090.06	19,147,242.40	21,445,855.08
0280 ON-BEHALF	7,362,575.39	11,369,674.80	11,369,674.80

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300 PURCHASED PROF AND TECH SERV	503,169.39	716,289.02	13,151,819.73
0400 PURCHASED PROPERTY SERVICES	17,218,567.24	24,198,371.52	34,064,639.58
0500 OTHER PURCHASED SERVICES	596,205.97	960,478.80	2,034,797.42
0600 SUPPLIES	25,530,232.86	28,394,751.85	29,479,886.17
0700 PROPERTY	3,232,518.53	4,777,499.73	10,882,184.27
0800 DEBT SERVICE AND MISCELLANEOUS	173,002.06	126,549.95	7,464,654.20
0900 OTHER ITEMS	.00	.00	.00
UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	119,368,564.20	146,502,800.70	206,676,976.20
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	38,724,175.14	39,338,953.08	47,832,595.56
0200 EMPLOYEE BENEFITS	14,730,764.32	15,167,280.50	14,864,011.11
0280 ON-BEHALF	5,716,120.98	5,887,843.47	5,887,843.47
0300 PURCHASED PROF AND TECH SERV	-450,321.54	-554,397.29	154,008.68
0400 PURCHASED PROPERTY SERVICES	54,998.77	70,956.47	134,825.48
0500 OTHER PURCHASED SERVICES	4,764,309.38	4,613,536.84	6,986,347.72
0600 SUPPLIES	7,958,576.20	8,925,055.03	8,298,529.13
0700 PROPERTY	1,304,008.62	3,937,085.67	10,688,781.38
0800 DEBT SERVICE AND MISCELLANEOUS	64,104.36	56,911.91	83,386.54
TOTAL 2700 STUDENT TRANSPORTATION	72,866,736.23	77,443,225.68	94,930,329.07
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	.00
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	70,632.08	73,440.70	76,796.00
0200 EMPLOYEE BENEFITS	26,152.11	27,067.35	24,073.00
0280 ON-BEHALF	10,108.15	10,327.36	10,327.36
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	53,165.00	60,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	18,834.05	60,000.00
TOTAL 3100 FOOD SERVICE OPERATION	106,892.34	182,834.46	231,196.36
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	1,387,544.22	1,676,948.22	3,623,279.47
0200 EMPLOYEE BENEFITS	119,673.41	159,721.56	162,255.78
0280 ON-BEHALF	855,339.05	1,181,392.49	1,181,392.49
0300 PURCHASED PROF AND TECH SERV	4,056.74	-25,367.69	10,000.00
0400 PURCHASED PROPERTY SERVICES	461.24	1,388.47	325.00
0500 OTHER PURCHASED SERVICES	3,661.20	-40,281.66	3,326.00
0600 SUPPLIES	2,494.31	-108,785.51	2,349.74
0700 PROPERTY	13,117.88	-14,205.43	2,144.14
0800 DEBT SERVICE AND MISCELLANEOUS	4,002.83	-11,999.15	.00
TOTAL 3300 COMMUNITY SERVICES	2,390,350.88	2,818,811.30	4,985,072.62
4100 LAND/SITE ACQUISITIONS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	.00	529,668.15	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	529,668.15	.00
4200 LAND IMPROVEMENTS			
0700 PROPERTY	.00	15,000.00	1,497,840.00
TOTAL 4200 LAND IMPROVEMENTS	.00	15,000.00	1,497,840.00
4300 ARCHITECTURAL/ENGIN			
0100 SALARIES PERSONNEL SERVICES	898,089.20	1,061,791.56	1,325,765.00
0200 EMPLOYEE BENEFITS	147,435.67	163,982.56	153,688.00
0280 ON-BEHALF	318,567.51	484,460.94	484,460.94
0300 PURCHASED PROF AND TECH SERV	1,220.00	155.00	2,210.00
0400 PURCHASED PROPERTY SERVICES	223.42	933.46	1,872.00
0500 OTHER PURCHASED SERVICES	9,968.02	7,849.48	12,412.00
0600 SUPPLIES	11,674.85	17,263.02	20,818.60
0700 PROPERTY	6,347.17	13,533.61	8,669.57
0800 DEBT SERVICE AND MISCELLANEOUS	1,250.00	1,450.00	4,445.00
TOTAL 4300 ARCHITECTURAL/ENGIN	1,394,775.84	1,751,419.63	2,014,341.11
4600 SITE IMPROVEMENT			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5100 DEBT SERVICE			

WORKING BUDGET REPORT FOR FY 2024

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0900	OTHER ITEMS	6,693,755.37	20,775,280.40	43,869,152.50
TOTAL 5200 FUND TRANSFERS		6,693,755.37	20,775,280.40	43,869,152.50
5300 CONTINGENCY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0840	CONTINGENCY	.00	.00	192,281,958.51
TOTAL 5300 CONTINGENCY		.00	.00	192,281,958.51
TOTAL EXPENDITURES		1,271,385,789.45	1,461,737,616.91	1,962,098,246.82
TOTAL FOR GENERAL FUND (1)		274,991,719.67	370,263,646.29	.00

WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
TOTAL TUITION		.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	4,301.61	312,463.10	.00
TOTAL EARNINGS ON INVESTMENTS		4,301.61	312,463.10	.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	150.00	.00	.00
TOTAL STUDENT ACTIVITIES		150.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1812	ADULT EDUCATION FEES	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	5,081,824.69	5,512,249.37	1,377,746.19
1929	IN-KIND REVENUES	130,806.12	.00	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN KY	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	.00	274,725.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		5,212,630.81	5,786,974.37	1,377,746.19
TOTAL REVENUE FROM LOCAL SOURCES		5,217,082.42	6,099,437.47	1,377,746.19
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL STATE PROGRAM		.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	35,995,733.57	41,325,839.06	42,662,253.52
TOTAL RESTRICTED		35,995,733.57	41,325,839.06	42,662,253.52
UNDEFINED REV TYPE				
3700	STATE GRANTS THRU INTERM SOURC	99,735.57	90,510.82	.00
TOTAL UNDEFINED REV TYPE		99,735.57	90,510.82	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		36,095,469.14	41,416,349.88	42,662,253.52
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	639,969.42	796,079.05	676,796.15
TOTAL RESTRICTED DIRECT		639,969.42	796,079.05	676,796.15
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	371,292,167.96	242,041,648.79	86,228,569.02
TOTAL RESTRICTED THROUGH THE STATE		371,292,167.96	242,041,648.79	86,228,569.02
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	322,666.70	194,827.53	.00
TOTAL THROUGH INTERMEDIATE AGENCIES		322,666.70	194,827.53	.00
FEDERAL REIMBURSEMENT				
4800	FEDERAL REIMBURSEMENTS	.00	.00	.00
4810	MEDICAID REIMBURSEMENT	1,687,626.29	2,391,940.45	2,900,000.00
TOTAL FEDERAL REIMBURSEMENT		1,687,626.29	2,391,940.45	2,900,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		373,942,430.37	245,424,495.82	89,805,365.17
OTHER RECEIPTS				

WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,937,656.26	1,880,977.52	1,869,152.50
5231	NCLB TRANSFER - TITLE II	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00
5244	NCLB TRANSFER TO TITLE V	.00	.00	.00
TOTAL INTERFUND TRANSFERS		1,937,656.26	1,880,977.52	1,869,152.50
TOTAL OTHER RECEIPTS		1,937,656.26	1,880,977.52	1,869,152.50
TOTAL RECEIPTS		417,192,638.19	294,821,260.69	135,714,517.38
TOTAL REVENUES		417,192,638.19	294,821,260.69	135,714,517.38

WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	110,787,353.07	84,840,820.04	46,152,922.22
0200 EMPLOYEE BENEFITS	29,674,570.20	22,352,796.21	15,763,218.11
0300 PURCHASED PROF AND TECH SERV	9,820,774.07	9,224,558.06	4,516,215.19
0400 PURCHASED PROPERTY SERVICES	151,991.77	138,272.79	63,226.20
0500 OTHER PURCHASED SERVICES	244,687.54	690,490.55	397,130.50
0600 SUPPLIES	10,773,974.08	15,797,285.71	6,595,082.75
0700 PROPERTY	35,110,382.29	37,778,539.77	5,595,050.95
0800 DEBT SERVICE AND MISCELLANEOUS	841,610.00	70,171.39	225,551.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	197,405,343.02	170,892,934.52	79,308,396.92
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	11,296,195.13	7,563,179.31	4,892,908.10
0200 EMPLOYEE BENEFITS	2,162,586.36	1,668,627.36	1,103,166.12
0300 PURCHASED PROF AND TECH SERV	6,407,249.54	8,527,090.22	740,388.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	8,276.91	147,703.93	132,708.00
0600 SUPPLIES	568,410.87	500,794.79	469,238.00
0700 PROPERTY	758,123.40	915,462.88	1,200.00
0800 DEBT SERVICE AND MISCELLANEOUS	7,048.20	7,125.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	21,207,890.41	19,329,983.49	7,339,608.22
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	26,373,350.24	22,098,434.58	18,714,475.19
0200 EMPLOYEE BENEFITS	6,554,940.20	5,935,149.97	5,275,893.20
0300 PURCHASED PROF AND TECH SERV	6,488,939.53	8,279,810.92	2,004,525.20
0400 PURCHASED PROPERTY SERVICES	53,452.19	132,243.36	223,649.00
0500 OTHER PURCHASED SERVICES	335,392.64	720,013.52	493,920.92
0600 SUPPLIES	16,081,936.30	4,496,534.55	2,492,002.65
0700 PROPERTY	7,845,654.79	7,079,199.15	4,602,630.67
0800 DEBT SERVICE AND MISCELLANEOUS	137,583.62	24,454.04	559,778.22
0840 CONTINGENCY	.00	.00	109,500.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	63,871,249.51	48,765,840.09	34,476,375.05

WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	496,552.10	185,530.57	80,907.60
0200 EMPLOYEE BENEFITS	63,756.70	21,916.65	4,744.00
0300 PURCHASED PROF AND TECH SERV	52,314.48	262,057.00	.00
0400 PURCHASED PROPERTY SERVICES	525.00	.00	.00
0500 OTHER PURCHASED SERVICES	76,990.00	.00	.00
0600 SUPPLIES	3,891.95	2,101.90	.00
0700 PROPERTY	23,375.62	20,196.40	1,200.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	717,405.85	491,802.52	86,851.60
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	9,428,499.62	4,340,603.63	57,700.00
0200 EMPLOYEE BENEFITS	2,362,692.79	1,034,055.50	14,999.00
0300 PURCHASED PROF AND TECH SERV	23,800.00	30,300.00	.00
0400 PURCHASED PROPERTY SERVICES	1,649.29	.00	.00
0500 OTHER PURCHASED SERVICES	9,669.75	-3,190.36	.00
0600 SUPPLIES	515,799.91	24,228.50	.00
0700 PROPERTY	340,709.48	66,540.22	.00
0800 DEBT SERVICE AND MISCELLANEOUS	26,262.94	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	12,709,083.78	5,492,537.49	72,699.00
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	11,415,024.73	1,016,485.07	50,000.00
0200 EMPLOYEE BENEFITS	701,479.53	334,534.61	70,000.00
0300 PURCHASED PROF AND TECH SERV	6,711.00	1,451,405.39	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	19,691.97	117,774.11	43,000.00
0600 SUPPLIES	11,315.85	.00	.00
0700 PROPERTY	1,465,178.71	58,618.51	.00
0800 DEBT SERVICE AND MISCELLANEOUS	5,000.00	4,900.00	10,000.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	13,624,401.79	2,983,717.69	173,000.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	15,514,495.21	3,097,513.65	914,190.00
0200 EMPLOYEE BENEFITS	6,382,290.94	878,259.63	580,572.13
0300 PURCHASED PROF AND TECH SERV	2,183,467.74	7,431,452.01	.00
0400 PURCHASED PROPERTY SERVICES	1,429,141.03	593,177.01	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	2,444,371.79	38,355.94	.00
0700 PROPERTY	49,574.65	1,160,346.08	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	28,003,341.36	13,199,104.32	1,494,762.13

WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	7,228,917.28	6,296,660.27	.00
0200 EMPLOYEE BENEFITS	2,717,522.66	2,334,386.28	.00
0300 PURCHASED PROF AND TECH SERV	342,201.42	131,086.23	150,000.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	628,682.44	1,583,247.35	567,000.00
0600 SUPPLIES	24,009.94	7,743.90	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	10,941,333.74	10,353,124.03	717,000.00
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	20,301.53	33,062.54	40,000.00
0200 EMPLOYEE BENEFITS	.00	.00	15,701.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	20,301.53	33,062.54	55,701.00
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	2,454,755.26	515,641.82	.00
0200 EMPLOYEE BENEFITS	1,538,743.76	85,035.12	.00
0300 PURCHASED PROF AND TECH SERV	5,917.80	.00	.00
0500 OTHER PURCHASED SERVICES	.00	92.09	.00
0600 SUPPLIES	808,582.86	259.02	.00
0700 PROPERTY	2,198.54	4,648.89	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	4,810,198.22	605,676.94	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	7,749,587.72	7,348,135.10	7,303,482.05
0200 EMPLOYEE BENEFITS	504,536.42	464,014.39	394,573.62
0300 PURCHASED PROF AND TECH SERV	370,050.61	728,982.48	590,781.24
0400 PURCHASED PROPERTY SERVICES	23,987.72	69,766.05	3,974.00
0500 OTHER PURCHASED SERVICES	75,674.57	186,980.62	206,050.56
0600 SUPPLIES	914,892.54	1,496,638.05	750,436.00
0700 PROPERTY	79,843.09	438,116.45	49,468.04
0800 DEBT SERVICE AND MISCELLANEOUS	31,881.40	72,462.52	68,881.54
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	9,750,454.07	10,805,095.66	9,367,647.05
3400 ADULT EDUCATION OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
4300 ARCHITECTURAL/ENGIN			
0100 SALARIES PERSONNEL SERVICES	98,745.02	23,328.77	.00
0200 EMPLOYEE BENEFITS	13,522.14	3,847.18	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	112,267.16	27,175.95	.00
4600 SITE IMPROVEMENT			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	33,404,974.03	18,503,595.40	2,622,476.41
TOTAL 5200 FUND TRANSFERS	33,404,974.03	18,503,595.40	2,622,476.41
TOTAL EXPENDITURES	396,578,244.47	301,483,650.64	135,714,517.38
TOTAL FOR SPECIAL REVENUE (2)	20,614,393.72	-6,662,389.95	.00

WORKING BUDGET REPORT FOR FY 2024

DISTRICT ACTIVITY FUND (21)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR DISTRICT ACTIVITY FUND (21)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

DISTRICT ACTIVITY FUNDS (22)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1740	MATH	1,248,799.29	1,140,689.03	.00
1790	ORCHESTRA	1,935,138.59	2,128,300.24	.00
TOTAL STUDENT ACTIVITIES		3,183,937.88	3,268,989.27	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1999	E3 ADULT FUND REVENUE	477,493.21	1,371,096.64	427,349.59
TOTAL OTHER REVENUE FROM LOCAL SOURCES		477,493.21	1,371,096.64	427,349.59
TOTAL REVENUE FROM LOCAL SOURCES		3,661,431.09	4,640,085.91	427,349.59
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		3,661,431.09	4,640,085.91	427,349.59
TOTAL REVENUES		3,661,431.09	4,640,085.91	427,349.59

WORKING BUDGET REPORT FOR FY 2024

DISTRICT ACTIVITY FUNDS (22)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	424,255.31	492,615.50	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	156.81	2,445.60	.00
0600	SUPPLIES	1,966,852.79	3,153,239.95	427,349.59
TOTAL 1000 INSTRUCTION		2,391,264.91	3,648,301.05	427,349.59
2600 PLANT OPERATIONS & MAINTENANCE				
0400	PURCHASED PROPERTY SERVICES	120,515.24	43,024.51	.00
0600	SUPPLIES	2,515.00	12,530.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		123,030.24	55,554.51	.00
TOTAL EXPENDITURES		2,514,295.15	3,703,855.56	427,349.59
TOTAL FOR DISTRICT ACTIVITY FUNDS (22)		1,147,135.94	936,230.35	.00

WORKING BUDGET REPORT FOR FY 2024

STUDENT ACTIVITY FUND (25)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1790	OTHER STUDENT ACTIVITY INCOME	10,923,589.00	.00	.00
	TOTAL STUDENT ACTIVITIES	10,923,589.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	10,923,589.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,758,604.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,758,604.00	.00	.00
	TOTAL OTHER RECEIPTS	1,758,604.00	.00	.00
	TOTAL RECEIPTS	12,682,193.00	.00	.00
	TOTAL REVENUES	12,682,193.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	12,056,160.00	.00	.00
TOTAL 1000 INSTRUCTION	12,056,160.00	.00	.00
TOTAL EXPENDITURES	12,056,160.00	.00	.00
TOTAL FOR STUDENT ACTIVITY FUND (25)	626,033.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
STATE PROGRAM			
3111 SEEK PROGRAM	.00	.00	.00
TOTAL STATE PROGRAM	.00	.00	.00
RESTRICTED			
3200 RESTRICTED STATE REV (GRANTS)	8,775,318.00	8,775,318.00	8,358,695.00
TOTAL RESTRICTED	8,775,318.00	8,775,318.00	8,358,695.00
TOTAL REVENUE FROM STATE SOURCES	8,775,318.00	8,775,318.00	8,358,695.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED DIRECT			
4300 RESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	8,775,318.00	8,775,318.00	8,358,695.00
	TOTAL REVENUES	8,775,318.00	8,775,318.00	8,358,695.00

WORKING BUDGET REPORT FOR FY 2024

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	8,775,318.00	8,775,318.00	8,358,695.00
TOTAL 5200 FUND TRANSFERS	8,775,318.00	8,775,318.00	8,358,695.00
TOTAL EXPENDITURES	8,775,318.00	8,775,318.00	8,358,695.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	42,887,717.00	47,443,915.00	50,523,204.00
1115	DELINQUENT PROPERTY TAX	.00	.00	.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	.00	.00	.00
1118	UNMINED MINERALS TAX	.00	.00	.00
1119	FRANCHISE TAX	.00	.00	.00
TOTAL AD VALOREM TAXES		42,887,717.00	47,443,915.00	50,523,204.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	.00	.00	.00
TOTAL OTHER TAXES		.00	.00	.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1932	GAIN/LOSS ON SALE OF EQUIP	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00
1997	OTHER REIMBURSEMENTS	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	101,893.32	100,464.19	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		101,893.32	100,464.19	.00
TOTAL REVENUE FROM LOCAL SOURCES		42,989,610.32	47,544,379.19	50,523,204.00
REVENUE FROM STATE SOURCES				

WORKING BUDGET REPORT FOR FY 2024

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	42,989,610.32	47,544,379.19	50,523,204.00
	TOTAL REVENUES	42,989,610.32	47,544,379.19	50,523,204.00

WORKING BUDGET REPORT FOR FY 2024

BUILDING FUND (5 CENT LEVY) (3	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4200 LAND IMPROVEMENTS			
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
4400 EDUCATIONAL SPECIFIC			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC	.00	.00	.00
4600 SITE IMPROVEMENT			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	37,103,691.93	53,581,879.07	50,523,204.00
TOTAL 5200 FUND TRANSFERS	37,103,691.93	53,581,879.07	50,523,204.00
TOTAL EXPENDITURES	37,103,691.93	53,581,879.07	50,523,204.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	5,885,918.39	-6,037,499.88	.00

WORKING BUDGET REPORT FOR FY 2024

TECHNOLOGY FUND (350)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00
TOTAL REVENUES		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

TECHNOLOGY FUND (350)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR TECHNOLOGY FUND (350)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	33,247.08	754,233.03	.00
TOTAL EARNINGS ON INVESTMENTS		33,247.08	754,233.03	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	.00	.00	.00
1919	OTHER RENTAL INCOME	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1932	GAIN/LOSS ON SALE OF EQUIP	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00
1999	YMCA REIMBURSEMENT	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		33,247.08	754,233.03	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	6,811,000.00	.00
TOTAL RESTRICTED		.00	6,811,000.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	6,811,000.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	86,445,000.00	74,475,000.00	98,000,000.00
5120	BOND PREMIUM	8,010,550.96	7,472,430.20	.00
TOTAL BOND PROCEEDS		94,455,550.96	81,947,430.20	98,000,000.00
INTERFUND TRANSFERS				

WORKING BUDGET REPORT FOR FY 2024

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
5210	FUND TRANSFER	4,758,454.47	31,432,018.60	42,000,000.00
	TOTAL INTERFUND TRANSFERS	4,758,454.47	31,432,018.60	42,000,000.00
	TOTAL OTHER RECEIPTS	99,214,005.43	113,379,448.80	140,000,000.00
	TOTAL RECEIPTS	99,247,252.51	120,944,681.83	140,000,000.00
	TOTAL REVENUES	99,247,252.51	120,944,681.83	140,000,000.00

WORKING BUDGET REPORT FOR FY 2024

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4600 SITE IMPROVEMENT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	3,000.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	98,270,836.23	88,707,793.49	140,000,000.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0700 PROPERTY	4,313,914.75	1,954,572.25	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	102,587,750.98	90,662,365.74	140,000,000.00
4700 BUILDING IMPROVEMENTS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	471,029.97	415,575.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	471,029.97	415,575.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	3,230,224.29	24,587,075.90	.00
TOTAL 5200 FUND TRANSFERS	3,230,224.29	24,587,075.90	.00
TOTAL EXPENDITURES	106,289,005.24	115,665,016.64	140,000,000.00
TOTAL FOR CONSTRUCTION FUND (360)	-7,041,752.73	5,279,665.19	.00

WORKING BUDGET REPORT FOR FY 2024

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	RESTRICTED STATE REV (GRANTS)	9,617,565.91	9,618,676.99	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		9,617,565.91	9,618,676.99	.00
TOTAL REVENUE FROM STATE SOURCES		9,617,565.91	9,618,676.99	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED FEDERAL THRU STATE	2,638,705.20	1,986,761.59	2,600,000.00
TOTAL RESTRICTED DIRECT		2,638,705.20	1,986,761.59	2,600,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		2,638,705.20	1,986,761.59	2,600,000.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	.00	.00	.00
TOTAL BOND PROCEEDS		.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	44,350,779.75	71,441,304.37	58,881,899.00
TOTAL INTERFUND TRANSFERS		44,350,779.75	71,441,304.37	58,881,899.00
TOTAL OTHER RECEIPTS		44,350,779.75	71,441,304.37	58,881,899.00

WORKING BUDGET REPORT FOR FY 2024

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	56,607,050.86	83,046,742.95	61,481,899.00
TOTAL REVENUES	56,607,050.86	83,046,742.95	61,481,899.00

WORKING BUDGET REPORT FOR FY 2024

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	56,607,050.86	83,046,742.95	61,481,899.00
TOTAL 5100 DEBT SERVICE	56,607,050.86	83,046,742.95	61,481,899.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	56,607,050.86	83,046,742.95	61,481,899.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		-5,267,492.86	3,265,578.63	8,634,121.19
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	9,782.38	223,977.92	100,000.00
TOTAL EARNINGS ON INVESTMENTS		9,782.38	223,977.92	100,000.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PRG	411,103.76	1,635,817.04	1,545,000.00
1612	REIMBURSABLE SCH BREAKFAST PGM	.00	.00	163,000.00
1624	NON-REIMBURSE A-LA-CARTE SALES	286,472.65	482,689.31	1,650,000.00
1629	NON-REIMB OTHER FOOD PGMS	.00	56,885.00	2,014.78
1650	SUMMER FOOD PROGRAM-LOCAL REV	.00	.00	.00
TOTAL FOOD SERVICE		697,576.41	2,175,391.35	3,360,014.78
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	14.10	100.00	1,000.00
1930	GAIN/LOSS ON SALE OF ASSETS	5,557.12	-4,634.82	52,000.00
1993	OTHER REBATES	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	31,120.84	132,485.20	51,000.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		36,692.06	127,950.38	104,000.00
TOTAL REVENUE FROM LOCAL SOURCES		744,050.85	2,527,319.65	3,564,014.78
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	480,606.37	417,413.78	100,000.00
TOTAL RESTRICTED		480,606.37	417,413.78	100,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	4,902,526.17	5,640,159.27	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		4,902,526.17	5,640,159.27	.00
TOTAL REVENUE FROM STATE SOURCES		5,383,132.54	6,057,573.05	100,000.00

WORKING BUDGET REPORT FOR FY 2024

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	63,798,835.24	66,305,900.37	78,665,000.00
	TOTAL RESTRICTED THROUGH THE STATE	63,798,835.24	66,305,900.37	78,665,000.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	2,063,845.83	4,805,902.13	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	2,063,845.83	4,805,902.13	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	65,862,681.07	71,111,802.50	78,665,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	3,002,495.11	2,965,252.88	.00
	TOTAL INTERFUND TRANSFERS	3,002,495.11	2,965,252.88	.00
	TOTAL OTHER RECEIPTS	3,002,495.11	2,965,252.88	.00
	TOTAL RECEIPTS	74,992,359.57	82,661,948.08	82,329,014.78
	TOTAL REVENUES	69,724,866.71	85,927,526.71	90,963,135.97

WORKING BUDGET REPORT FOR FY 2024

FOOD SERVICE FUND (51)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	22,825,816.99	23,423,960.99	26,390,724.78
0200 EMPLOYEE BENEFITS	3,257,701.61	8,451,752.35	9,826,879.00
0280 ON-BEHALF	4,902,526.17	5,640,159.27	.00
0300 PURCHASED PROF AND TECH SERV	108,915.84	150,757.52	323,912.10
0400 PURCHASED PROPERTY SERVICES	3,789,721.39	3,853,884.15	2,242,470.30
0500 OTHER PURCHASED SERVICES	67,781.63	115,979.42	241,750.00
0600 SUPPLIES	21,529,189.69	25,699,792.32	47,071,034.66
0700 PROPERTY	1,731,029.09	64,669.57	4,750,277.79
0800 DEBT SERVICE AND MISCELLANEOUS	47,026.69	41,537.94	116,087.34
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	58,259,709.10	67,442,493.53	90,963,135.97
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	4,526,682.12	4,200,188.66	.00
TOTAL 5200 FUND TRANSFERS	4,526,682.12	4,200,188.66	.00
TOTAL EXPENDITURES	62,786,391.22	71,642,682.19	90,963,135.97
TOTAL FOR FOOD SERVICE FUND (51)	6,938,475.49	14,284,844.52	.00

WORKING BUDGET REPORT FOR FY 2024

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	579,287.32	674,121.89	828,358.19
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
COMMUNITY SERVICE ACTIVITIES			
1810 DAY CARE FEES	.00	14,921.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	14,921.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	14,921.00	.00
REVENUE FROM STATE SOURCES			
UNDEFINED REV TYPE			
3700 RESTRICTED STATE REV (GRANTS)	167,046.00	187,514.00	.00
TOTAL UNDEFINED REV TYPE	167,046.00	187,514.00	.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	914.80	244.21	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	914.80	244.21	.00
TOTAL REVENUE FROM STATE SOURCES	167,960.80	187,758.21	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	167,960.80	202,679.21	.00
TOTAL REVENUES	747,248.12	876,801.10	828,358.19

WORKING BUDGET REPORT FOR FY 2024

DAY CARE OPERATIONS (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	2,306.84	711.03	75,000.00
0200	EMPLOYEE BENEFITS	2,189.58	296.60	60,000.00
0280	ON-BEHALF	914.80	244.21	.00
0300	PURCHASED PROF AND TECH SERV	24,810.00	27,986.00	30,000.00
0400	PURCHASED PROPERTY SERVICES	4,235.51	739.45	39,020.97
0500	OTHER PURCHASED SERVICES	3,500.00	814.82	114,000.00
0600	SUPPLIES	12,678.44	8,529.24	325,337.22
0700	PROPERTY	23,611.63	14,932.94	115,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	678.28	790.41	20,000.00
0840	CONTINGENCY	.00	.00	50,000.00
TOTAL 3200 DAY CARE OPERATIONS		74,925.08	55,044.70	828,358.19
TOTAL EXPENDITURES		74,925.08	55,044.70	828,358.19
TOTAL FOR DAY CARE OPERATIONS (52)		672,323.04	821,756.40	.00

WORKING BUDGET REPORT FOR FY 2024

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	60,730.45	57,306.58	33.85
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TRANSPORTATION			
1420 TRN FEE FRM OTH GVT SRC IN KY	.00	.00	.00
TOTAL TRANSPORTATION	.00	.00	.00
STUDENT ACTIVITIES			
1790 SUMMER CAMP: ROCKET	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES			
1819 OTHER FEES	3,262.50	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	3,262.50	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	7,556.66	13,802.33	.00
1997 SUMMER CAMP: MICRONAUT	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	7,556.66	13,802.33	.00
TOTAL REVENUE FROM LOCAL SOURCES	10,819.16	13,802.33	.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	351.04	180.70	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	351.04	180.70	.00
TOTAL REVENUE FROM STATE SOURCES	351.04	180.70	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	11,170.20	13,983.03	.00
TOTAL REVENUES	71,900.65	71,289.61	33.85

WORKING BUDGET REPORT FOR FY 2024

ENTERPRISE FUND (53)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	690.00	.00	.00
0200	EMPLOYEE BENEFITS	34.16	.00	.00
0280	ON-BEHALF	351.04	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	530.50	29.50
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	277.49	.00
0600	SUPPLIES	2,496.87	4,643.60	4.35
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION		3,572.07	5,451.59	33.85
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	5,800.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	1,616.85	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		.00	7,416.85	.00
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	1,325.09	.00
0200 EMPLOYEE BENEFITS	-2,921.36	.00	.00
0280 ON-BEHALF	.00	180.70	.00
0300 PURCHASED PROF AND TECH SERV	5,880.00	230.00	.00
0400 PURCHASED PROPERTY SERVICES	5,142.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	8,100.64	1,735.79	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	11,672.71	14,604.23	33.85
TOTAL FOR ENTERPRISE FUND (53)	60,227.94	56,685.38	.00

WORKING BUDGET REPORT FOR FY 2024

ADULT EDUCATION (54)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		293,077.52	297,253.12	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	655.01	11,830.94	.00
TOTAL EARNINGS ON INVESTMENTS		655.01	11,830.94	.00
COMMUNITY SERVICE ACTIVITIES				
1812	ADULT EDUCATION FEES	104,590.20	80,094.00	298,839.30
TOTAL COMMUNITY SERVICE ACTIVITIES		104,590.20	80,094.00	298,839.30
TOTAL REVENUE FROM LOCAL SOURCES		105,245.21	91,924.94	298,839.30
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	9,572.56	15,020.51	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		9,572.56	15,020.51	.00
TOTAL REVENUE FROM STATE SOURCES		9,572.56	15,020.51	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		114,817.77	106,945.45	298,839.30
TOTAL REVENUES		407,895.29	404,198.57	298,839.30

WORKING BUDGET REPORT FOR FY 2024

ADULT EDUCATION (54)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	479.72	125.92
0200	EMPLOYEE BENEFITS	.00	372.68	194.58
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	852.40	320.50
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	66,889.56	58,601.80	65,297.05
0200	EMPLOYEE BENEFITS	-25,979.49	11,639.51	23,388.45
0280	ON-BEHALF	9,572.56	15,020.51	.00
0300	PURCHASED PROF AND TECH SERV	4,630.68	5,041.52	5,000.00
0400	PURCHASED PROPERTY SERVICES	3,052.78	.00	.00
0500	OTHER PURCHASED SERVICES	2,441.16	4,208.72	7,500.00
0600	SUPPLIES	4,638.96	6,215.33	6,500.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	100.00	.00	5,100.00
0840	CONTINGENCY	.00	.00	185,733.30
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		65,346.21	100,727.39	298,518.80
5200 FUND TRANSFERS				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	5,000.00	.00	.00
TOTAL 5200 FUND TRANSFERS		5,000.00	.00	.00
TOTAL EXPENDITURES		70,346.21	101,579.79	298,839.30
TOTAL FOR ADULT EDUCATION (54)		337,549.08	302,618.78	.00

WORKING BUDGET REPORT FOR FY 2024

TUITION PROGRAMS (59)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		174,304.66	326,877.76	377,649.41
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	171,001.87	243,452.91	.00
1340	OTHER TUITION	.00	.00	.00
TOTAL TUITION		171,001.87	243,452.91	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		171,001.87	243,452.91	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	2,877.45	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		2,877.45	.00	.00
TOTAL REVENUE FROM STATE SOURCES		2,877.45	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		173,879.32	243,452.91	.00
TOTAL REVENUES		348,183.98	570,330.67	377,649.41

WORKING BUDGET REPORT FOR FY 2024

TUITION PROGRAMS (59)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	5,760.36	.00	.00
0200 EMPLOYEE BENEFITS	-22,226.14	.00	.00
0280 ON-BEHALF	2,877.45	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	3,389.58	28,845.39	257,500.00
0700 PROPERTY	8,835.00	4,883.09	26,108.58
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840 CONTINGENCY	.00	.00	87,071.45
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	-1,363.75	33,728.48	370,680.03
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	6,969.38
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	6,969.38
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

TUITION PROGRAMS (59)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700 PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0600 SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
TOTAL EXPENDITURES	-1,363.75	33,728.48	377,649.41
TOTAL FOR TUITION PROGRAMS (59)	349,547.73	536,602.19	.00

WORKING BUDGET REPORT FOR FY 2024

FIDUCIARY FUND-AGENCY FUND (60	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

FIDUCIARY FUND-AGENCY FUND (60	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
3300 COMMUNITY SERVICES			
0600 SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR FIDUCIARY FUND-AGENCY FUND (60)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

AGENCY FUNDS (6000)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

AGENCY FUNDS (6000)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
3300 COMMUNITY SERVICES			
0600 SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR AGENCY FUNDS (6000)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

SAVINGS BOND FUND (6900)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

SAVINGS BOND FUND (6900)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR SAVINGS BOND FUND (6900)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	21,581,342.90
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	-197,196.16	744,346.76	.00
TOTAL EARNINGS ON INVESTMENTS		-197,196.16	744,346.76	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	210,040.13	20,323,507.01	16,110.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		210,040.13	20,323,507.01	16,110.00
TOTAL REVENUE FROM LOCAL SOURCES		12,843.97	21,067,853.77	16,110.00
REVENUE FROM FEDERAL SOURCES				
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES		.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		12,843.97	21,067,853.77	16,110.00
TOTAL REVENUES		12,843.97	21,067,853.77	21,597,452.90

WORKING BUDGET REPORT FOR FY 2024

JEFF CTY PUB ED FOUNDATION (70	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	51,500.00	.00	7,000.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	42,322.00	102,408.81	1,694,248.67
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	-21,000.00	15,000.00	43,773.94
TOTAL 1000 INSTRUCTION	72,822.00	117,408.81	1,745,022.61
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	36,058.53	52,997.78	22,514.87
0400 PURCHASED PROPERTY SERVICES	.00	4,486.95	1,750.00
0500 OTHER PURCHASED SERVICES	2,197.89	4,403.41	6,002.93
0600 SUPPLIES	169,596.20	1,237,584.69	361,028.97
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	17,484.00	59,613.19	19,461,133.52
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	225,336.62	1,359,086.02	19,852,430.29
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00
2900 OTHER INSTRUCTIONAL				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0600	SUPPLIES	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

JEFF CTY PUB ED FOUNDATION (70	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
3400 ADULT EDUCATION OPERATIONS			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	298,158.62	1,476,494.83	21,597,452.90
TOTAL FOR JEFF CTY PUB ED FOUNDATION (7000)	-285,314.65	19,591,358.94	.00

WORKING BUDGET REPORT FOR FY 2024

KATHERINE AVELLAR TRUST (7010)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

KATHERINE AVELLAR TRUST (7010)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR KATHERINE AVELLAR TRUST (7010)		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

JEFF CO PUBLIC EDUC FOUNDATION	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

JEFF CO PUBLIC EDUC FOUNDATION	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0600 SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR JEFF CO PUBLIC EDUC FOUNDAT (7020)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

SPECIAL ACTIVITY (7030)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1993 OTHER REBATES	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

SPECIAL ACTIVITY (7030)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR SPECIAL ACTIVITY (7030)		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

RUSSELL RIGGS TRUST (7040)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

RUSSELL RIGGS TRUST (7040)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
3300 COMMUNITY SERVICES			
0600 SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR RUSSELL RIGGS TRUST (7040)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	-9,305.17	-100.00	.00
5331	SALE OF BUILDINGS	-4,450.00	-113,867.77	.00
5341	SALE OF MACH/EQUIP/FURN/FIXTUR	-578,825.20	-836,358.31	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-592,580.37	-950,326.08	.00
	TOTAL OTHER RECEIPTS	-592,580.37	-950,326.08	.00
	TOTAL RECEIPTS	-592,580.37	-950,326.08	.00
	TOTAL REVENUES	-592,580.37	-950,326.08	.00

WORKING BUDGET REPORT FOR FY 2024

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	53,504,645.86	54,903,104.94	.00
TOTAL 1000 INSTRUCTION	53,504,645.86	54,903,104.94	.00
2100 STUDENT SUPPORT SERVICES			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	1,036.00	345.33	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,036.00	345.33	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	2,452,943.25	2,806,429.54	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	2,452,943.25	2,806,429.54	.00
2400 SCHOOL ADMIN SUPPORT			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	31,016.81	31,016.83	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	31,016.81	31,016.83	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700	PROPERTY	1,080,523.78	1,054,398.72	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,080,523.78	1,054,398.72	.00
2700	STUDENT TRANSPORTATION			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	5,915,456.55	5,152,949.24	.00
	TOTAL 2700 STUDENT TRANSPORTATION	5,915,456.55	5,152,949.24	.00
3300	COMMUNITY SERVICES			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	56,044.38	53,282.63	.00
	TOTAL 3300 COMMUNITY SERVICES	56,044.38	53,282.63	.00
	TOTAL EXPENDITURES	63,041,666.63	64,001,527.23	.00
	TOTAL FOR GOVERNMENTAL ASSETS (8)	-63,634,247.00	-64,951,853.31	.00

WORKING BUDGET REPORT FOR FY 2024

FOOD SERVICE ASSET GROUP (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

FOOD SERVICE ASSET GROUP (81)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR FOOD SERVICE ASSET GROUP (81)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

DAY CARE ASSET GROUP (82)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

DAY CARE ASSET GROUP (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3200 DAY CARE OPERATIONS			
0700 PROPERTY	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR DAY CARE ASSET GROUP (82)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

ADULT EDUCATION ASSET GROUP (8		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

ADULT EDUCATION ASSET GROUP (8	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3400 ADULT EDUCATION OPERATIONS			
0700 PROPERTY	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR ADULT EDUCATION ASSET GROUP (84)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

LONG TERM DEBT ACCOUNT GROUP (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR LONG TERM DEBT ACCOUNT GROU (9)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	1,546,377,509.12	1,832,001,263.20	1,962,098,246.82
TOTAL OF EXPENDITURES FUND 1	1,271,385,789.45	1,461,737,616.91	1,962,098,246.82
TOTAL FOR FUND 1	274,991,719.67	370,263,646.29	.00
TOTAL OF REVENUES FUND 2	417,192,638.19	294,821,260.69	135,714,517.38
TOTAL OF EXPENDITURES FUND 2	396,578,244.47	301,483,650.64	135,714,517.38
TOTAL FOR FUND 2	20,614,393.72	-6,662,389.95	.00
TOTAL OF REVENUES FUND 21	.00	.00	.00
TOTAL OF EXPENDITURES FUND 21	.00	.00	.00
TOTAL FOR FUND 21	.00	.00	.00
TOTAL OF REVENUES FUND 22	3,661,431.09	4,640,085.91	427,349.59
TOTAL OF EXPENDITURES FUND 22	2,514,295.15	3,703,855.56	427,349.59
TOTAL FOR FUND 22	1,147,135.94	936,230.35	.00
TOTAL OF REVENUES FUND 25	12,682,193.00	.00	.00
TOTAL OF EXPENDITURES FUND 25	12,056,160.00	.00	.00
TOTAL FOR FUND 25	626,033.00	.00	.00
TOTAL OF REVENUES FUND 310	8,775,318.00	8,775,318.00	8,358,695.00
TOTAL OF EXPENDITURES FUND 310	8,775,318.00	8,775,318.00	8,358,695.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	42,989,610.32	47,544,379.19	50,523,204.00
TOTAL OF EXPENDITURES FUND 320	37,103,691.93	53,581,879.07	50,523,204.00
TOTAL FOR FUND 320	5,885,918.39	-6,037,499.88	.00
TOTAL OF REVENUES FUND 350	.00	.00	.00
TOTAL OF EXPENDITURES FUND 350	.00	.00	.00
TOTAL FOR FUND 350	.00	.00	.00
TOTAL OF REVENUES FUND 360	99,247,252.51	120,944,681.83	140,000,000.00
TOTAL OF EXPENDITURES FUND 360	106,289,005.24	115,665,016.64	140,000,000.00
TOTAL FOR FUND 360	-7,041,752.73	5,279,665.19	.00
TOTAL OF REVENUES FUND 400	56,607,050.86	83,046,742.95	61,481,899.00
TOTAL OF EXPENDITURES FUND 400	56,607,050.86	83,046,742.95	61,481,899.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	69,724,866.71	85,927,526.71	90,963,135.97
TOTAL OF EXPENDITURES FUND 51	62,786,391.22	71,642,682.19	90,963,135.97
TOTAL FOR FUND 51	6,938,475.49	14,284,844.52	.00
TOTAL OF REVENUES FUND 52	747,248.12	876,801.10	828,358.19
TOTAL OF EXPENDITURES FUND 52	74,925.08	55,044.70	828,358.19
TOTAL FOR FUND 52	672,323.04	821,756.40	.00
TOTAL OF REVENUES FUND 53	71,900.65	71,289.61	33.85
TOTAL OF EXPENDITURES FUND 53	11,672.71	14,604.23	33.85
TOTAL FOR FUND 53	60,227.94	56,685.38	.00

WORKING BUDGET REPORT FOR FY 2024

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 54	407,895.29	404,198.57	298,839.30
TOTAL OF EXPENDITURES FUND 54	70,346.21	101,579.79	298,839.30
TOTAL FOR FUND 54	337,549.08	302,618.78	.00
TOTAL OF REVENUES FUND 59	348,183.98	570,330.67	377,649.41
TOTAL OF EXPENDITURES FUND 59	-1,363.75	33,728.48	377,649.41
TOTAL FOR FUND 59	349,547.73	536,602.19	.00
TOTAL OF REVENUES FUND 60	.00	.00	.00
TOTAL OF EXPENDITURES FUND 60	.00	.00	.00
TOTAL FOR FUND 60	.00	.00	.00
TOTAL OF REVENUES FUND 6000	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6000	.00	.00	.00
TOTAL FOR FUND 6000	.00	.00	.00
TOTAL OF REVENUES FUND 6900	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6900	.00	.00	.00
TOTAL FOR FUND 6900	.00	.00	.00
TOTAL OF REVENUES FUND 7000	12,843.97	21,067,853.77	21,597,452.90
TOTAL OF EXPENDITURES FUND 7000	298,158.62	1,476,494.83	21,597,452.90
TOTAL FOR FUND 7000	-285,314.65	19,591,358.94	.00
TOTAL OF REVENUES FUND 7010	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7010	.00	.00	.00
TOTAL FOR FUND 7010	.00	.00	.00
TOTAL OF REVENUES FUND 7020	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7020	.00	.00	.00
TOTAL FOR FUND 7020	.00	.00	.00
TOTAL OF REVENUES FUND 7030	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7030	.00	.00	.00
TOTAL FOR FUND 7030	.00	.00	.00
TOTAL OF REVENUES FUND 7040	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7040	.00	.00	.00
TOTAL FOR FUND 7040	.00	.00	.00
TOTAL OF REVENUES FUND 8	-592,580.37	-950,326.08	.00
TOTAL OF EXPENDITURES FUND 8	63,041,666.63	64,001,527.23	.00
TOTAL FOR FUND 8	-63,634,247.00	-64,951,853.31	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	.00	.00
TOTAL FOR FUND 81	.00	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2024

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 84	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00
TOTAL OF REVENUES FUND 9	.00	.00	.00
TOTAL OF EXPENDITURES FUND 9	.00	.00	.00
TOTAL FOR FUND 9	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX			
GRAND TOTAL OF REVENUES	2,102,978,794.47	2,275,632,453.65	2,249,590,029.51
GRAND TOTAL OF EXPENDITURES	1,791,355,470.47	1,901,129,959.57	2,249,590,029.51
GRAND TOTAL	311,623,324.00	374,502,494.08	.00

WORKING BUDGET REPORT FOR FY 2024
REPORT OPTIONS

Fiscal Year for reports 2024
Include account detail? N
Output file options P

P - Paper/saved reports Only
M - Magnetic Media & Spreadsheet
B - Both Paper & Mag Media/Spreadsheet

** END OF REPORT - Generated by Rowland, Tara G **

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET - REVENUE HISTORY - TRAIN DB

GL Account	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
110 0999	BEG BALANCE CARRY FORWARD	-	-	-	-280,075,398	-434,961,210	-154,885,812
110 1111	GENERAL PROPERTY TAX	-489,814,154	-551,420,941	-580,018,543	-602,205,270	-602,205,270	-
110 1115	DELINQUENT PROPERTY TAX	-5,409,554	-42,907,747	-6,380,854	-5,000,000	-5,000,000	-
110 1117	MOTOR VEHICLE TAX	-34,082,938	-37,565,239	-40,514,120	-39,096,891	-44,382,301	-5,285,410
110 1119	FRANCHISE TAX	-14,513,682	-17,194,693	-18,146,724	-18,820,199	-18,820,199	-
110 1131	OCCUPATIONAL TAX	-176,787,809	-206,474,525	-206,342,623	-213,360,000	-213,360,000	-
110 1191	OMITTED PROPERTY TAX	-6,630,948	-6,057,026	-4,699,019	-6,057,026	-6,057,026	-
110 1280	REVENUE IN LIEU OF TAXES	-2,879,733	-3,190,526	-2,678,704	-3,190,526	-3,190,526	-
110 1320	TUIT FRM OTH GOVT SRCS IN KY	-331,627	-326,834	-359,242	-326,834	-326,834	-
110 1340 003XE	OTHER TUITION	-126,206	-192,094	-138,723	-192,094	-192,094	-
110 1510	INTEREST ON INVESTMENTS	-270,209	-795,630	-20,147,815	-18,500,000	-18,500,000	-
110 1911	BUILDING RENTAL	-2,898,270	-2,918,290	-2,919,900	-2,918,290	-2,918,290	-
110 1919	OTHER RENTAL INCOME	-1,366,164	-1,309,940	-1,282,797	-1,309,940	-1,309,940	-
110 1920 0566	CONTRIBUTIONS/DONATIONS	-5,000	-5,000	-4,900	-5,000	-5,000	-
110 1991	TRANSCRIPT FEES	-57,726	-63,082	-65,744	-63,082	-63,082	-
110 1999	OTHER MISCELLANEOUS REVENUE	-191,618	-267,829	-351,754	-267,829	-267,829	-
110 3111	SEEK PROGRAM	-210,091,160	-224,312,952	-224,984,448	-200,695,368	-192,182,859	8,512,509
110 3129	KSB/KSD TRANSPORTATION	-34,245	-24,617	-5,761	-24,617	-24,617	-
110 3800	REV IN LIEU OF TAXES/STATE SRC	-1,818,326	-1,835,767	-1,683,021	-1,835,767	-1,835,767	-
110 3900 01EX	ON-BEHALF PAYMENTS / STATE	-321,755,443	-323,310,864	-412,065,337	-323,310,864	-413,065,337	-89,754,473
110 3900 16MX	ON-BEHALF PAYMENTS / STATE	-650,389	-688,123	-807,590	-688,123	-807,590	-119,467
110 5220	INDIRECT COSTS TRANSFER	-12,336,296	-37,931,656	-22,703,784	-2,486,281	-2,622,476	-136,195
	GRAND TOTAL	-1,304,965,879	-1,546,377,509	-1,832,001,263	-1,720,429,399	-1,962,098,247	-241,668,847

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL - TRAIN DB

Level	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
01	ADMINISTRATION	6,036,366	6,972,132	7,937,955	11,089,612	11,418,468	328,855
02	OPERATIONS SERVICES	93,934,216	104,545,920	114,734,609	132,904,820	156,345,314	23,440,494
03	ACADEMIC SCHOOLS DIVISION	7,477,615	7,810,705	9,509,727	10,151,636	10,733,529	581,893
03	ACADEMIC SERVICES DIVISION	21,013,186	21,178,352	22,905,009	32,607,781	32,625,661	17,880
03	EXCEPTIONAL CHILD EDUCATION	6,783,620	7,119,096	7,942,473	10,874,754	10,728,097	-146,657
04	ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV	3,179,825	3,160,131	3,576,733	3,809,501	3,943,739	134,238
05	COMMUNICATIONS & COMMUNITY RELATIONS	3,095,982	3,100,641	3,908,729	4,213,073	4,825,851	612,778
06	BUSINESS SERVICES	5,628,453	6,039,044	5,939,580	6,744,310	7,163,673	419,363
06	HUMAN RESOURCES	6,751,314	6,602,606	7,336,966	8,590,626	9,891,782	1,301,155
06	TECHNOLOGY	17,212,629	20,312,402	43,428,105	28,907,884	50,460,132	21,552,248
07	DISTRICTWIDE SERVICES	52,148,432	80,605,564	105,975,469	280,775,691	337,053,246	56,277,555
08	EQUITY	3,488,755	3,880,410	4,489,203	6,341,548	6,584,645	243,097
10	ELEMENTARY	446,600,360	442,179,017	497,591,795	505,417,680	563,292,881	57,875,201
11	PRESCHOOLS/PRE-KINDERGARTEN	14,310,434	14,521,640	16,611,703	19,987,434	21,689,655	1,702,221
20	MIDDLE SCHOOL	171,596,560	168,738,746	185,121,272	202,420,911	229,025,330	26,604,419
30	HIGH SCHOOL/SECONDARY SCHOOL	258,456,781	260,005,832	290,127,650	301,419,918	330,965,050	29,545,132
60	STATE AGENCY CHILDRENS PROGS	15,704,109	14,861,312	15,764,919	18,792,013	19,121,264	329,251
70	OTHER SCHOOLS	63,552,417	66,577,425	75,635,774	81,859,164	92,280,877	10,421,713
71	EXCEPTIONAL CHILD CENTERS	16,903,356	16,031,719	18,463,536	23,282,029	26,086,240	2,804,211
80	SYSTEM WIDE SCH CTR COST	7,836,545	17,143,094	24,734,978	30,239,013	37,862,811	7,623,798
	GRAND TOTAL	1,221,710,955	1,271,385,789	1,461,737,617	1,720,429,399	1,962,098,247	241,668,847

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
AB1	CHIEF OF STAFF	687,099	662,397	604,014	782,322	843,924	61,602
AD1	ADMINISTRATION	600,432	659,194	805,325	741,109	873,915	132,806
GC1	GENERAL COUNSEL	1,686,850	1,831,835	1,795,952	2,444,676	2,783,778	339,102
IA1	INTERNAL AUDIT	758,734	702,380	907,887	893,302	989,797	96,495
SI1	SECURITY AND INVESTIGATIONS	2,303,252	3,116,325	3,824,780	6,228,203	5,927,053	-301,150
01 ADMINISTRATION		6,036,366	6,972,132	7,937,955	11,089,612	11,418,468	328,855
CI1	FACILITIES CAPITAL IMPROVEMENT	8,256,020	9,381,872	15,039,424	8,193,326	19,082,070	10,888,744
FA1	FACILITY PLANNING	1,052,311	1,074,308	1,262,351	1,394,933	1,530,030	135,097
OP1	OPERATIONS SERVICES	869,148	1,398,612	1,360,175	2,537,186	3,156,987	619,801
PM1	PROPERTY MGMT & MAINT	23,392,229	26,859,587	28,022,851	22,530,472	24,263,618	1,733,146
SF1	SAFETY AND ENVIRONMENTAL SERV	1,311,406	1,436,319	1,486,826	20,967,495	22,103,462	1,135,967
SU1	SUPPLY SERVICES	2,365,813	2,296,619	2,289,732	3,513,529	3,405,940	-107,589
TR1	TRANSPORTATION SERVICES	41,258,295	45,601,481	45,119,140	51,614,073	55,265,383	3,651,310
VM1	VEHICLE MAINTENANCE	15,429,144	16,497,283	20,154,109	22,153,807	27,537,824	5,384,017
02 OPERATIONS SERVICES		93,934,216	104,545,920	114,734,609	132,904,820	156,345,314	23,440,494
AE1	ADULT EDUCATION	54,912	139,707	131,241	145,851	145,725	-126
AI1	ACCELERATED IMPROVEMENT (AIS)	772,959	847,003	1,040,789	1,221,389	1,240,579	19,190
AS1	ACADEMIC SCHOOL DIVISION	100,308	261,660	527,720	683,847	941,020	257,173
AT1	ACTIVITIES AND ATHLETICS	775,056	707,743	896,126	882,526	881,190	-1,336
CH1	SCHOOL CHOICE	1,463,115	1,805,484	1,656,982	1,805,964	1,969,326	163,362
FO1	ACAD SCH DIV (MIDDLE SCHOOLS)	377,195	498,632	622,481	738,567	787,696	49,129
ON1	ACAD SCH DIV (ELEM ZONE1)	454,520	438,665	842,218	671,041	708,539	37,498
ST1	TRANSITION READINESS	1,836,211	1,542,952	1,668,415	1,957,965	2,004,924	46,959
SX1	ACAD SCH DIV (HIGH SCHOOLS)	712,555	664,145	860,501	881,608	879,308	-2,300
TH1	ACAD SCH DIV (ELEM ZONE 3)	500,548	454,259	700,333	568,304	582,600	14,296
TW1	ACAD SCH DIV (ELEM ZONE 2)	430,237	450,454	562,921	594,574	592,623	-1,951
03 ACADEMIC SCHOOLS DIVISION		7,477,615	7,810,705	9,509,727	10,151,636	10,733,529	581,893
AO1	ACADEMIC SERVICES DIVISION	1,188,069	1,389,863	624,858	1,741,189	1,848,773	107,584
CA1	TEACHING & LEARNING	2,713,473	3,656,798	3,433,119	4,691,636	4,978,857	287,221
CM1	TEACH & LEARN INNOVATION	3,242,735	2,809,677	2,859,384	4,915,978	4,026,964	-889,014
DE1	DUVALLE EDUCATION CENTER	458,761	503,658	514,056	546,390	531,671	-14,719
FI1	SCHOOL CULTURE & CLIMATE	2,998,153	2,454,125	4,024,524	6,777,803	6,946,316	168,513
HP1	PHYSICAL DEV & HEALTH SERV	3,079,665	3,138,647	3,356,376	3,760,375	3,795,907	35,532
LE1	ESL	1,920,551	1,906,119	2,413,006	2,519,378	3,161,106	641,728
LI1	LIBRARY MEDIA SERVICES	1,762,316	2,044,973	2,021,591	2,091,073	2,043,975	-47,097
PP1	PUPIL PERSONNEL	1,236,310	1,383,253	1,386,216	1,539,460	1,503,503	-35,957
SP1	STUDENT SUPPORT SERVICES	1,516,477	1,459,332	1,666,139	1,736,784	1,592,584	-144,200

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
TI1	TITLE I,II,IV, & PRG SUPPORT	896,678	431,906	605,739	2,287,716	2,196,005	-91,711
03	ACADEMIC SERVICES DIVISION	21,013,186	21,178,352	22,905,009	32,607,781	32,625,661	17,880
EC1	EXCEPTIONAL CHILD EDUCATION	6,744,259	6,969,533	7,870,230	10,585,624	10,728,097	142,473
GL1	GREATER LOU ED COOP	0	149,564	72,243	289,130	0	-289,130
03	EXCEPTIONAL CHILD EDUCATION	6,783,620	7,119,096	7,942,473	10,874,754	10,728,097	-146,657
EV1	ACCT, RES & SYSTEM IMP	545,722	487,603	603,548	663,248	679,438	16,190
PL1	SYSTEMS IMPROVEMENT	1,548,413	1,449,301	1,536,255	1,769,122	1,762,091	-7,031
RD1	RESOURCE DEVELOPMENT	526,153	532,311	555,124	590,007	591,025	1,018
TS1	ASSESSMENT	559,536	690,915	881,806	787,124	911,186	124,062
04	ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV	3,179,825	3,160,131	3,576,733	3,809,501	3,943,739	134,238
CC1	COMMUNICATION/COMMUNITY RELA	1,615,322	1,483,288	2,300,846	2,323,362	2,789,706	466,344
MP1	MATERIALS PRODUCTION	1,480,660	1,617,353	1,607,882	1,889,711	2,036,145	146,434
05	COMMUNICATIONS & COMMUNITY RELATIONS	3,095,982	3,100,641	3,908,729	4,213,073	4,825,851	612,778
AC1	ACCOUNTING SERVICES	1,654,633	1,699,760	1,692,163	1,718,092	2,310,094	592,002
FP1	BUDGET	729,721	886,424	728,747	813,624	796,825	-16,799
FS1	FINANCIAL SERVICES DIVISION	282,249	309,079	287,552	403,066	425,161	22,095
GA1	GRANTS AND AWARDS ACCOUNTING	555,361	600,303	624,058	651,457	641,968	-9,489
PR1	PAYROLL AND CASH MANAGEMENT	1,369,618	1,498,081	1,509,756	1,908,878	1,761,704	-147,174
PU1	PURCHASING	1,036,873	1,045,396	1,097,305	1,249,193	1,227,922	-21,271
06	BUSINESS SERVICES	5,628,453	6,039,044	5,939,580	6,744,310	7,163,673	419,363
BA1	RISK MANAGEMENT AND BENEFITS	1,223,708	1,397,325	1,488,592	1,835,192	1,798,121	-37,070
CT1	HR PERSONNEL SERVICE	3,865,949	3,462,871	4,069,366	4,893,154	5,896,646	1,003,492
ER1	LABOR MGT & EMPLOYEE RELATIONS	622,132	668,281	707,977	901,958	912,557	10,599
HU1	HUMAN RESOURCES DIVISION	1,039,521	1,074,128	1,071,031	960,323	1,284,458	324,135
06	HUMAN RESOURCES	6,751,314	6,602,606	7,336,966	8,590,626	9,891,782	1,301,155
CE1	TECHNOLOGY INTEGRATION	3,122,708	2,808,500	3,055,034	3,060,366	3,367,986	307,620
MI1	INFORMATION TECHNOLOGY	12,272,492	9,213,430	9,031,108	9,822,963	10,016,340	193,378
TD1	TECHNOLOGY DIVISION	1,817,429	8,290,471	31,341,963	16,024,556	37,075,806	21,051,250
06	TECHNOLOGY	17,212,629	20,312,402	43,428,105	28,907,884	50,460,132	21,552,248
000	DISTRICT WIDE	32,208,322	39,218,563	59,094,051	61,912,113	81,376,145	19,464,032
945	SCHOOL COSTS PAID CENTRALLY	0	0	16,275	0	66,275	66,275
950	DISTRICTWIDE EXPENSE	18,403,755	39,068,093	44,846,181	47,567,498	53,988,646	6,421,148

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
960	DISTRICTWIDE EXPENSES	1,536,355	2,318,909	2,018,962	171,296,080	201,622,180	30,326,100
07	DISTRICTWIDE SERVICES	52,148,432	80,605,564	105,975,469	280,775,691	337,053,246	56,277,555
DV1	DIVERSITY EQUITY POVERTY DIV	3,488,755	3,880,410	4,489,203	6,341,548	6,584,645	243,097
08	EQUITY	3,488,755	3,880,410	4,489,203	6,341,548	6,584,645	243,097
004	CAMP TAYLOR ELEMENTARY	5,349,237	5,222,307	6,099,955	5,856,048	6,581,701	725,653
005	CANE RUN ELEMENTARY	4,447,573	4,030,573	4,626,908	4,917,213	5,582,589	665,376
010	FAIRDALE ELEMENTARY SCHOOL	5,411,490	5,693,804	6,726,537	6,379,827	7,210,426	830,599
011	FERN CREEK ELEMENTARY SCHOOL	6,075,581	6,415,237	7,030,014	7,296,190	7,981,456	685,267
013	GREATHOUSE/SHRYOCK ELEMENTARY	4,771,012	4,891,809	5,620,138	5,543,520	6,127,833	584,312
014	GREENWOOD ELEMENTARY SCHOOL	4,438,999	4,800,218	5,518,890	5,461,958	6,163,102	701,144
016	ROBERTA TULLY ELEMENTARY	7,008,706	7,200,795	8,464,471	7,658,583	8,767,090	1,108,506
022	MEDORA ELEMENTARY SCHOOL	4,174,138	4,596,776	4,943,436	5,024,002	5,449,886	425,884
024	MIDDLETOWN ELEMENTARY SCHOOL	5,847,278	6,017,280	6,976,850	6,448,054	7,305,916	857,862
027	OKOLONA ELEMENTARY SCHOOL	3,781,092	3,801,438	4,516,425	4,446,831	4,903,912	457,081
038	BRECKINRIDGE/FRANKLIN ELEMENT	5,504,922	5,307,323	5,458,587	5,548,235	6,152,752	604,517
044	AUDUBON TRADITIONAL ELEMENTARY	5,362,089	5,134,785	6,087,971	5,819,991	6,465,935	645,944
046	CHENOWETH ELEMENTARY SCHOOL	5,479,722	5,382,525	5,902,135	5,806,941	6,586,360	779,419
048	HAWTHORNE ELEMENTARY SCHOOL	4,552,363	4,580,183	5,336,370	5,287,514	5,939,522	652,008
051	WAGGENER TRADITIONAL HIGH SCHL	0	0	1,519	0	581	581
055	BATES ELEMENTARY SCHOOL	5,614,722	5,636,120	6,630,645	6,126,892	7,138,720	1,011,828
059	KENWOOD ELEMENTARY SCHOOL	6,098,870	6,014,975	6,450,337	6,329,789	7,025,518	695,729
060	CORAL RIDGE ELEMENTARY SCHOOL	5,794,147	5,916,030	7,101,545	6,121,113	7,237,238	1,116,126
061	GOLDSMITH LANE ELEMENTARY SCHL	6,710,371	6,998,619	8,310,583	7,544,516	8,519,807	975,291
063	SCHAFFNER ELEMENTARY SCHOOL	4,673,757	4,738,395	5,272,345	5,344,416	5,729,302	384,886
064	ST MATTHEWS ELEMENTARY SCHOOL	5,559,799	5,623,942	6,380,769	5,844,192	6,671,233	827,041
066	WILKERSON ELEMENTARY SCHOOL	4,764,153	4,577,228	6,413,238	6,306,694	7,404,495	1,097,800
067	WILDER ELEMENTARY SCHOOL	5,280,051	5,667,740	6,545,107	5,974,268	6,940,157	965,889
071	STONESTREET ELEMENTARY SCHOOL	4,903,567	4,903,774	5,386,697	5,440,153	6,448,679	1,008,526
072	WATTERSON ELEMENTARY SCHOOL	4,820,969	4,958,854	5,413,006	5,470,119	6,165,492	695,373
076	INDIAN TRAIL ELEMENTARY SCHOOL	5,518,585	5,229,783	6,286,094	6,917,317	7,570,509	653,192
078	ZACHARY TAYLOR ELEMENTARY SCHL	4,477,774	4,284,687	5,073,648	4,604,195	5,281,866	677,671
079	KERRICK ELEMENTARY SCHOOL	3,674,762	3,726,446	4,244,608	4,936,173	5,182,904	246,730
081	RANGELAND ELEMENTARY SCHOOL	4,509,271	4,502,356	5,103,740	5,804,177	6,429,194	625,016
082	DIXIE ELEMENTARY SCHOOL	3,732,286	3,926,917	4,456,230	4,612,405	5,127,582	515,177
083	COCHRANE ELEMENTARY SCHOOL	4,610,898	4,939,308	5,723,790	5,548,428	5,937,223	388,796
086	SANDERS ELEMENTARY SCHOOL	3,765,072	3,712,698	4,649,666	5,169,850	5,832,862	663,012

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
087	SMYRNA ELEMENTARY SCHOOL	4,226,186	4,294,653	5,268,433	4,885,183	5,905,101	1,019,918
091	BLUE LICK ELEMENTARY SCHOOL	4,461,796	4,315,656	5,442,894	5,048,451	6,081,309	1,032,857
092	CRUMS LANE ELEMENTARY SCHOOL	4,689,768	4,645,859	5,231,658	5,114,786	5,629,146	514,360
094	BOWEN ELEMENTARY SCHOOL	7,237,931	7,122,847	8,132,635	7,405,150	8,653,108	1,247,958
095	HITE ELEMENTARY SCHOOL	4,287,202	4,217,074	4,846,715	4,615,414	5,205,343	589,929
096	NORTON ELEMENTARY SCHOOL	6,917,576	7,031,388	8,224,741	7,684,764	8,698,077	1,013,313
097	SHACKLETTE ELEMENTARY SCHOOL	4,192,091	4,206,065	4,529,606	5,045,901	5,366,861	320,960
099	MINORS LANE ELEMENTARY SCHOOL	4,903,194	4,510,114	5,096,074	5,692,574	6,092,247	399,673
102	MALCOLM CHANCEY ELEMENTARY SCH	5,458,642	5,453,876	6,295,894	5,940,706	6,929,009	988,303
103	SLAUGHTER ELEMENTARY SCHOOL	5,835,873	5,725,562	6,082,411	6,178,290	6,900,934	722,644
104	TRUNNELL ELEMENTARY SCHOOL	4,611,046	4,555,547	4,842,497	5,584,242	6,124,797	540,555
106	JOHNSONTOWN ROAD ELEMENTARY	3,632,474	3,641,825	4,312,479	4,118,521	4,514,054	395,533
107	LUHR ELEMENTARY SCHOOL	5,412,541	5,457,707	6,419,344	5,898,632	6,858,783	960,151
109	WHEELER ELEMENTARY SCHOOL	5,622,936	5,953,264	6,795,768	6,258,303	7,245,061	986,758
115	GUTERMUTH ELEMENTARY SCHOOL	4,625,324	4,428,475	5,077,687	5,413,259	6,102,413	689,153
116	WELLINGTON ELEMENTARY SCHOOL	4,528,092	4,587,827	4,866,111	5,461,714	6,050,997	589,283
117	WILT ELEMENTARY SCHOOL	4,874,660	4,695,193	5,748,716	5,365,057	5,947,230	582,172
121	HARTSTERN ELEMENTARY SCHOOL	4,961,541	4,818,615	5,713,888	5,985,852	6,819,029	833,177
126	LAYNE ELEMENTARY SCHOOL	3,686,997	3,756,050	4,336,880	4,689,202	5,240,566	551,364
127	AUBURNDALE ELEMENTARY SCHOOL	5,209,822	5,409,427	5,656,202	6,129,479	6,227,871	98,393
128	PRICE ELEMENTARY SCHOOL	5,485,746	5,549,572	6,048,100	6,393,860	7,046,976	653,116
131	EISENHOWER ELEMENTARY SCHOOL	4,917,183	5,121,153	6,181,273	5,534,167	6,463,771	929,604
134	KLONDIKE LANE ELEMENTARY SCH	4,692,703	4,600,654	5,503,133	5,393,749	6,189,065	795,315
145	LAUKHUF ELEMENTARY SCHOOL	4,706,667	5,048,256	6,073,223	5,802,833	6,637,022	834,189
146	LOWE ELEMENTARY SCHOOL	5,477,739	5,450,426	6,402,310	5,927,662	6,900,082	972,420
147	MILL CREEK ELEMENTARY SCHOOL	4,270,917	4,244,124	4,340,216	5,634,534	5,699,860	65,326
149	BLAKE ELEMENTARY SCHOOL	4,528,787	4,392,583	4,688,270	5,408,283	5,654,449	246,166
156	DUNN ELEMENTARY SCHOOL	5,114,220	4,938,792	5,510,520	5,112,104	5,821,182	709,077
165	BROWN SCHOOL	185,059	190,985	192,502	226,753	235,893	9,140
166	JEFFERSTOWN ELEMENTARY SCHOOL	6,847,207	6,714,745	7,455,753	7,338,397	8,064,327	725,930
175	ALEX R KENNEDY ELEMENTARY	3,300,077	3,434,435	4,014,470	4,271,668	5,020,951	749,283
182	PERRY ELEMENTARY SCHOOL	4,439,964	5,620,438	5,170,717	5,911,526	6,091,701	180,175
185	ATKINSON ELEMENTARY SCHOOL	4,928,109	5,120,943	5,583,798	5,976,127	6,415,151	439,024
211	STOPHER ELEMENTARY	6,510,953	6,808,597	7,559,868	6,947,293	8,003,081	1,055,788
212	FARMER ELEMENTARY	7,073,582	7,019,593	8,166,333	7,316,723	8,525,519	1,208,796
225	BLOOM ELEMENTARY SCHOOL	5,047,564	5,231,375	5,896,353	5,342,506	6,257,381	914,875
240	ENGELHARD ELEMENTARY SCHOOL	4,707,342	4,618,199	4,977,428	5,074,325	5,683,092	608,767
243	BYCK ELEMENTARY SCHOOL	4,358,346	4,363,899	4,527,632	4,998,140	5,640,873	642,733

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
250	FIELD ELEMENTARY SCHOOL	4,830,657	4,897,333	5,400,823	5,258,840	5,703,969	445,129
260	BRANDEIS ELEMENTARY SCHOOL	4,816,710	4,801,107	5,739,710	5,468,353	5,991,042	522,689
270	FOSTER TRADITIONAL ACADEMY	4,727,977	4,908,391	5,315,903	6,289,581	6,655,532	365,951
290	FRAYSER ELEMENTARY SCHOOL	4,848,955	4,687,350	5,269,211	5,574,162	6,073,405	499,243
300	HAZELWOOD ELEMENTARY SCHOOL	4,483,139	4,403,256	5,129,292	5,200,565	5,468,160	267,595
323	COCHRAN ELEMENTARY SCHOOL	3,899,236	3,730,397	4,253,273	5,226,771	5,778,817	552,046
325	JACOB ELEMENTARY SCHOOL	5,121,212	4,916,231	6,181,957	6,491,665	7,183,620	691,955
371	NORTON COMMONS ELEMENTARY	4,766,814	5,148,228	6,292,084	5,762,839	6,785,852	1,023,013
374	WHITNEY YOUNG ELEMENTARY SCHL	4,320,289	3,838,512	4,143,773	4,373,944	4,895,005	521,061
432	KING ELEMENTARY SCHOOL	4,360,952	4,007,286	3,570,279	5,075,369	5,000,317	-75,052
440	MCFERRAN ELEMENTARY SCHOOL	6,954,895	6,076,115	6,510,613	8,088,520	8,574,891	486,371
480	MAUPIN ELEMENTARY SCHOOL	3,863,423	3,821,959	4,241,977	4,853,932	5,271,747	417,814
500	PORTLAND ELEMENTARY SCHOOL	3,417,194	3,226,767	3,787,007	4,209,593	4,800,104	590,511
520	LINCOLN ELEMENTARY SCHOOL	5,577,549	5,695,517	6,490,570	6,384,387	7,075,219	690,832
560	RUTHERFORD ELEMENTARY SCHOOL	4,223,406	4,070,046	4,502,279	5,108,866	5,503,009	394,144
580	SEMPLE ELEMENTARY SCHOOL	5,583,825	5,649,119	6,336,164	7,423,135	8,038,739	615,604
610	SHELBY ELEMENTARY SCHOOL	6,199,625	5,441,603	5,279,619	6,153,127	6,251,025	97,898
660	COLERIDGE TAYLOR MONTESSORI ES	4,923,371	4,121,424	4,756,421	5,820,868	6,400,888	580,019
680	CARTER TRADITIONAL ELEMENTARY	5,336,457	5,405,866	5,448,245	5,624,829	6,026,583	401,754
720	JOHN F KENNEDY ELEMENTARY SCHL	5,147,378	4,433,531	4,961,429	5,892,596	6,590,805	698,209
991	ELEMENTARY SCHOOLS	0	0	0	420,000	420,000	0
10	ELEMENTARY	446,600,360	442,179,017	497,591,795	505,417,680	563,292,881	57,875,201
005	CANE RUN ELEMENTARY	197,488	132,357	160,622	305,210	302,209	-3,001
016	ROBERTA TULLY ELEMENTARY	99,528	55,770	144,127	263,881	234,306	-29,576
024	MIDDLETOWN ELEMENTARY SCHOOL	0	0	0	16,536	0	-16,536
027	OKOLONA ELEMENTARY SCHOOL	9,681	62,222	144,880	185,249	81,937	-103,312
037	DAWSON ORMAN PRESCHOOL	1,264,695	954,423	1,119,531	1,290,027	1,551,215	261,188
046	CHENOWETH ELEMENTARY SCHOOL	166,786	145,503	221,393	230,601	2,307	-228,294
048	HAWTHORNE ELEMENTARY SCHOOL	165,076	171,821	208,264	232,804	218,979	-13,825
060	CORAL RIDGE ELEMENTARY SCHOOL	72,253	1,748	62,865	73,391	68,574	-4,817
066	WILKERSON ELEMENTARY SCHOOL	88,814	43,314	47,858	76,206	58,539	-17,667
067	WILDER ELEMENTARY SCHOOL	0	0	0	23,902	0	-23,902
070	DUVALLE EDUCATION PRESCHOOL	1,938,991	1,605,116	1,527,711	2,361,679	2,249,491	-112,189
071	STONESTREET ELEMENTARY SCHOOL	27,655	23,330	27,481	37,029	36,628	-401
082	DIXIE ELEMENTARY SCHOOL	58,799	60,164	98,880	115,167	119,749	4,582
083	COCHRANE ELEMENTARY SCHOOL	98,722	29,810	164,348	223,478	224,598	1,120
087	SMYRNA ELEMENTARY SCHOOL	42,970	43,848	73,246	190,057	1,230	-188,827
090	THOMAS JEFFERSON MIDDLE SCHOOL	0	0	0	0	512,024	512,024

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
091	BLUE LICK ELEMENTARY SCHOOL	125,642	89,525	103,582	151,080	72,519	-78,561
097	SHACKLETTE ELEMENTARY SCHOOL	534,781	455,587	461,713	660,024	656,044	-3,980
099	MINORS LANE ELEMENTARY SCHOOL	185,751	158,553	208,349	307,858	349,968	42,110
102	MALCOLM CHANCEY ELEMENTARY SCH	0	0	0	12,263	0	-12,263
104	TRUNNELL ELEMENTARY SCHOOL	77,571	127,733	1,570	145,305	153,434	8,129
106	JOHNSONTOWN ROAD ELEMENTARY	0	0	102,896	103,787	111,771	7,984
117	WILT ELEMENTARY SCHOOL	163,555	126,151	132,779	155,203	164,800	9,597
121	HARTSTERN ELEMENTARY SCHOOL	85,282	88,154	34,776	153,044	14,725	-138,319
124	UL PACT PROGRAM	20,700	21,294	22,146	22,467	23,265	798
126	LAYNE ELEMENTARY SCHOOL	0	0	121,759	188,010	200,042	12,032
127	AUBURNDALE ELEMENTARY SCHOOL	107,524	83,544	107,992	189,585	164,802	-24,784
134	KLONDIKE LANE ELEMENTARY SCH	138,609	84,073	190,868	193,837	22,225	-171,613
145	LAUKHUF ELEMENTARY SCHOOL	7,274	32,140	43,685	150,443	0	-150,443
147	MILL CREEK ELEMENTARY SCHOOL	0	36,299	42,642	39,286	45,612	6,326
149	BLAKE ELEMENTARY SCHOOL	85,445	80,050	121,969	130,704	124,972	-5,732
175	ALEX R KENNEDY ELEMENTARY	130,831	139,904	155,806	158,104	104,634	-53,470
185	ATKINSON ELEMENTARY SCHOOL	55,792	55,699	71,201	71,539	76,630	5,091
211	STOPHER ELEMENTARY	88,665	40,389	73,879	77,502	1,679	-75,823
212	FARMER ELEMENTARY	88,682	90,104	90,650	156,048	153,929	-2,119
222	WESTPORT EARLY CHILDHOOD CTR	1,900,693	1,541,257	2,102,457	2,214,237	2,595,497	381,260
300	HAZELWOOD ELEMENTARY SCHOOL	445,905	343,475	365,838	531,576	572,527	40,951
325	JACOB ELEMENTARY SCHOOL	50,819	108,603	122,667	116,133	132,495	16,362
371	NORTON COMMONS ELEMENTARY	326,423	203,674	294,225	389,633	389,976	344
465	HEUSER HEARING & LANGUAGE ACAD	2,705	14,911	0	7,278	0	-7,278
480	MAUPIN ELEMENTARY SCHOOL	169,773	187,151	178,903	345,945	326,635	-19,310
560	RUTHERFORD ELEMENTARY SCHOOL	47,760	49,030	32,875	152,899	141,509	-11,390
917	CHURCHILL PARK REHABILITATION	148,293	52,088	52,278	118,289	175,510	57,220
919	GEORGE UNSELD EARLY CHILHD CTR	2,846,725	2,647,981	2,881,556	2,960,603	3,789,490	828,887
945	SCHOOL COSTS PAID CENTRALLY	2,450	1,135	2,359	2,000	2,359	359
957	MCFERRAN PRESCHOOL ACADEMY	1,103,317	877,242	876,759	1,289,829	1,200,588	-89,240
EA1	EARLY CHILDHOOD	935,493	1,293,109	560,149	1,665,041	1,938,713	273,672
GH1	GHEENS	0	0	0	0	818,856	818,856
TR1	TRANSPORTATION SERVICES	0	1,378,593	2,075,853	1,502,666	1,502,666	0
11	PRESCHOOLS/PRE-KINDERGARTEN	14,310,434	14,521,640	16,611,703	19,987,434	21,689,655	1,702,221
040	BARRET TRADITIONAL MIDDLE SCH	5,504,126	5,538,918	6,859,429	6,283,020	7,153,636	870,617
041	NEWBURG MIDDLE SCHOOL	8,685,796	8,607,052	9,302,190	9,908,714	10,680,490	771,776
049	FARNSLEY MIDDLE SCHOOL	8,165,219	8,319,928	9,904,208	9,790,383	11,164,061	1,373,678
077	WESTPORT MIDDLE SCHOOL	12,349,123	12,756,484	12,425,508	13,179,624	14,149,731	970,108

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
090	THOMAS JEFFERSON MIDDLE SCHOOL	9,666,560	8,934,369	9,611,070	11,632,276	12,252,298	620,021
119	CROSBY MIDDLE SCHOOL	8,762,699	8,734,145	10,329,907	9,565,259	10,583,660	1,018,402
133	LASSITER MIDDLE SCHOOL	8,563,297	8,319,609	10,230,725	9,886,028	10,879,783	993,755
144	STUART ACADEMY	7,858,609	8,213,004	11,661,376	12,751,818	14,581,084	1,829,267
162	KAMMERER MIDDLE SCHOOL	8,263,754	7,789,955	9,536,622	8,334,954	10,300,361	1,965,407
163	KNIGHT MIDDLE SCHOOL	5,241,837	4,606,235	5,455,352	6,877,703	7,551,274	673,571
164	CONWAY MIDDLE SCHOOL	6,916,786	6,911,835	7,645,234	8,859,292	9,661,214	801,922
167	CARRITHERS MIDDLE SCHOOL	5,651,595	5,639,433	6,221,036	6,650,893	7,007,511	356,617
186	NEWCOMER ACADEMY	0	0	0	22,609	269,195	246,586
219	RAMSEY MIDDLE SCHOOL	8,413,346	8,330,046	9,566,844	9,790,689	10,850,458	1,059,769
255	ECHO TRAIL MIDDLE SCHOOL	0	0	376,589	3,483,234	5,151,582	1,668,348
320	HIGHLAND MIDDLE SCHOOL	7,332,411	7,284,535	8,214,439	8,828,228	9,699,101	870,873
340	MEYZEEK MIDDLE SCHOOL	8,033,926	7,937,215	8,372,573	8,945,254	9,611,614	666,359
396	JEFF CNTY TRADITIONAL MIDDLE	7,694,849	7,988,727	9,593,313	8,386,514	9,911,870	1,525,356
406	BLAINE HUDSON MS	0	0	230,119	5,336,783	9,659,452	4,322,669
435	NOE MIDDLE SCHOOL	10,861,661	11,073,116	12,418,426	11,884,434	13,390,646	1,506,212
470	JOHNSON TRADITIONAL MIDDLE SCH	6,809,765	6,144,779	6,155,064	7,760,720	8,281,983	521,263
620	OLMSTED ACADEMY NORTH	6,588,084	5,961,594	6,479,280	7,877,291	8,744,140	866,849
710	WESTERN MIDDLE SCHOOL	7,570,043	7,161,052	6,959,909	7,411,135	7,827,840	416,704
730	OLMSTED ACADEMY SOUTH	7,735,499	7,612,485	7,486,317	8,814,056	9,502,346	688,290
992	MIDDLE SCHOOL	0	0	0	160,000	160,000	0
20	MIDDLE SCHOOL	171,596,560	168,738,746	185,121,272	202,420,911	229,025,330	26,604,419
007	EASTERN HIGH SCHOOL	16,426,078	16,870,322	19,763,674	17,530,806	21,000,500	3,469,694
012	FERN CREEK HIGH SCHOOL	14,606,976	14,665,257	17,321,275	16,558,924	18,181,853	1,622,929
018	ATHERTON HIGH SCHOOL	12,912,109	13,469,448	14,829,802	14,306,955	15,567,519	1,260,564
031	SOUTHERN HIGH SCHOOL	12,006,073	11,621,036	12,899,025	14,575,913	15,702,414	1,126,501
033	VALLEY TRADITIONAL HIGH SCHOOL	9,511,875	9,612,291	10,726,873	11,962,136	12,812,189	850,053
045	BUTLER TRADITIONAL HIGH SCHOOL	13,515,662	13,448,015	15,437,507	13,668,887	15,305,951	1,637,065
047	LOUISVILLE MALE HIGH SCHOOL	14,604,303	15,189,337	17,457,059	16,044,065	18,194,992	2,150,928
051	WAGGENER TRADITIONAL HIGH SCHL	10,280,706	9,918,961	10,896,852	11,536,637	11,939,693	403,056
057	FAIRDALE HIGH SCHOOL	12,617,197	13,199,346	14,451,922	15,381,572	16,174,106	792,534
065	JEFFERSONTOWN HIGH SCHOOL	9,938,550	10,291,834	11,070,108	10,803,306	12,575,295	1,771,989
073	SENECA HIGH SCHOOL	12,330,574	12,460,925	13,639,448	14,224,310	15,589,534	1,365,224
075	PLEASURE RIDGE PARK HIGH SCHOO	14,461,820	14,317,451	15,993,284	15,915,534	17,329,899	1,414,365
084	WESTERN HIGH SCHOOL	9,099,658	9,480,103	11,163,853	10,752,855	11,400,489	647,634
100	DOSS HIGH SCHOOL	10,622,264	10,764,954	11,929,491	12,945,371	14,159,677	1,214,305
105	BALLARD HIGH SCHOOL	15,757,227	16,610,109	17,943,986	17,114,235	19,057,738	1,943,503
155	MARION C MOORE SCHOOL	19,310,560	19,720,124	21,327,024	24,818,916	25,662,417	843,501

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
179	CENTRAL HIGH SCHOOL	11,506,996	11,741,855	12,485,779	13,019,155	14,169,347	1,150,192
200	DUPONT MANUAL HIGH SCHOOL	15,794,671	15,290,742	16,930,315	15,909,548	18,202,951	2,293,403
335	IROQUOIS HIGH SCHOOL	13,718,128	12,583,009	12,829,635	15,831,923	16,614,781	782,858
590	SHAWNEE HIGH SCHOOL	8,276,837	7,902,902	9,020,685	13,574,619	14,996,206	1,421,587
935	CAREER & TECH ED SYSTEM WIDE	1,158,515	847,812	2,010,053	4,644,251	6,027,498	1,383,247
993	SECONDARY SCHOOLS	0	0	0	300,000	300,000	0
30 HIGH SCHOOL/SECONDARY SCHOOL		258,456,781	260,005,832	290,127,650	301,419,918	330,965,050	29,545,132
019	THE BROOK - DUPONT	719,197	749,802	881,913	1,026,315	1,166,162	139,847
020	THE BROOK - KMI	1,077,931	977,307	1,171,233	1,122,235	1,422,330	300,095
110	WESTERN DAY TREATMENT	820,317	700,778	819,126	891,555	964,588	73,033
138	LOUISVILLE DAY	724,047	580,831	255,291	0	105,256	105,256
193	MARYHURST SCHOOL	1,383,217	1,498,691	1,665,216	1,818,060	1,954,161	136,101
220	BELLEWOOD	947,791	738,966	641,752	855,362	671,025	-184,336
221	BROOKLAWN	2,555,177	2,482,669	2,343,335	4,048,129	2,685,318	-1,362,811
456	ACKERLY	242,532	225,290	219,148	251,244	250,008	-1,236
463	JEFFERSON REG. JUV. DET. CNTR	453,076	446,094	603,024	782,497	895,696	113,199
768	HOME OF THE INNOCENTS DISCOVER	331,718	302,618	338,907	384,647	445,444	60,797
769	HOME OF THE INNOCENTS WEINBERG	1,031,089	1,004,820	1,112,422	1,293,036	1,490,224	197,188
784	PEACE ACADEMY	3,437,056	3,536,214	3,441,391	4,032,314	4,455,716	423,401
903	BOYS & GIRLS HAVEN	371,220	269,219	460,261	467,538	544,257	76,718
915	ST JOSEPH CHILDREN'S HOME	634,930	502,995	744,992	802,371	1,043,210	240,838
933	STATE AGENCY ADMINISTRATION	974,006	845,018	1,066,907	1,016,709	1,027,871	11,161
60 STATE AGENCY CHILDRENS PROGS		15,704,109	14,861,312	15,764,919	18,792,013	19,121,264	329,251
030	LIBERTY HIGH SCHOOL	5,651,265	5,730,387	6,533,608	6,471,573	7,421,834	950,261
050	GEORGIA CHAFFEE TAPP	4,628,262	4,768,466	5,088,674	5,646,934	6,092,666	445,732
070	DUVALLE EDUCATION PRESCHOOL	481,598	386,736	347,328	386,736	347,328	-39,408
100	DOSS HIGH SCHOOL	0	0	50,552	0	178,848	178,848
129	BRECKINRIDGE METROPOLITAN SCH	5,212,507	5,548,645	6,143,990	6,550,414	6,782,009	231,595
165	BROWN SCHOOL	7,846,124	7,903,013	9,521,864	8,621,771	10,441,352	1,819,580
186	NEWCOMER ACADEMY	7,572,271	7,453,539	8,652,608	9,902,746	10,134,224	231,478
191	DUBOIS ACADEMY	5,085,110	6,092,600	7,689,787	9,073,424	9,482,156	408,732
201	THE PHOENIX SCHOOL OF DISCOVER	6,609,190	6,881,684	8,304,428	7,761,752	8,705,549	943,797
202	MINOR DANIELS ACADEMY	5,987,470	5,809,385	6,130,894	7,577,289	7,382,328	-194,961
800	GRACE M. JAMES ACAD OF EXCELL	2,560,999	3,533,070	4,525,697	6,568,781	7,228,813	660,032
906	DAWSON ORMAN ED CENTER	246,117	250,909	257,627	346,145	256,215	-89,930
920	AHRENS EDUCATIONAL RESOURCE	1,069,980	998,137	1,138,264	961,902	1,132,361	170,459
951	PATHFINDER SCHOOL OF INNOV	8,215,926	9,041,259	8,777,498	9,267,846	12,759,982	3,492,136

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
978	CHALLENGER LEARNING CENTER	74,842	0	131,466	95,000	95,000	0
985	YPAS	2,310,756	2,179,595	2,341,489	2,350,880	2,492,103	141,223
990	ELEV8 STUDENT LEARNING CTR	0	0	0	275,973	1,348,112	1,072,139
70 OTHER SCHOOLS		63,552,417	66,577,425	75,635,774	81,859,164	92,280,877	10,421,713
034	WALLER-WILLIAMS ENVIRONMENTAL	5,245,283	4,693,057	5,586,805	7,654,005	8,457,923	803,918
124	UL PACT PROGRAM	362,508	387,888	445,339	447,846	459,179	11,333
183	ALFRED BINET SCHOOL	4,167,308	3,601,447	4,164,371	5,130,162	5,346,569	216,407
458	MARY RYAN ACADEMY	916,459	946,248	1,035,311	1,083,921	1,182,046	98,125
465	HEUSER HEARING & LANGUAGE ACAD	395,667	417,852	129,427	308,624	84,325	-224,299
917	CHURCHILL PARK REHABILITATION	5,300,059	5,214,699	6,324,005	7,389,920	7,930,260	540,339
994	EXCEPTIONAL CHILD CTR	81,830	99,160	69,706	341,603	1,584,304	1,242,701
998	HOME/HOSPITAL	434,242	671,368	708,573	925,948	1,041,635	115,687
71 EXCEPTIONAL CHILD CENTERS		16,903,356	16,031,719	18,463,536	23,282,029	26,086,240	2,804,211
945	SCHOOL COSTS PAID CENTRALLY	7,836,545	17,142,716	24,732,083	30,239,013	37,862,811	7,623,798
80 SYSTEM WIDE SCH CTR COST		7,836,545	17,143,094	24,734,978	30,239,013	37,862,811	7,623,798
GRAND TOTAL		1,221,710,955	1,271,385,789	1,461,737,617	1,720,429,399	1,962,098,247	241,668,847

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY FUNCTION - TRAIN DB

Function	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
1100	REGULAR INSTRUCTION	528,075,026	531,028,916	615,755,521	628,445,878	700,841,991	72,396,113
1200	INSTRUCTION - HOME&HOSPITAL	662,230	1,129,535	1,218,561	1,296,198	1,436,386	140,188
1900	INSTRUCTION - OTHER	169,758,813	165,676,146	156,316,285	207,780,887	218,177,113	10,396,225
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,443,059	1,500,834	1,568,299	1,468,959	1,548,372	79,413
2112	ATTENDANCE SERVICES	675,442	700,871	731,634	861,977	1,082,528	220,552
2113	SOCIAL WORK SERVICES	1,926,539	1,996,287	2,049,264	3,229,138	3,190,780	(38,359)
2119	PUPIL ATT & SOCIAL WORK OTHER	7,050,384	6,958,944	8,603,559	11,961,179	11,972,629	11,450
2121	GUIDANCE SUPERVISION	167,469	168,341	165,602	175,804	185,334	9,530
2122	GUIDANCE COUNSELING	48,407,423	48,992,234	61,273,511	53,069,313	65,267,151	12,197,839
2124	GUIDANCE-INFORMATION SVCS	539,675	571,853	530,574	753,918	806,566	52,648
2126	GUIDANCE PLACEMENT	-	-	45,795	-	6,000	6,000
2130	HEALTH SERVICES	1,491,166	1,552,375	1,715,455	1,496,715	1,736,786	240,071
2134	HEALTH SERVICES NURSING	3,156,127	3,202,140	3,245,213	4,012,266	4,020,862	8,596
2139	HEALTH SERVICES OTHER	-	10,133	234,596	471,049	657,159	186,110
2144	PSYCHOTHERAPY	91,660	93,425	99,157	102,900	108,325	5,425
2149	PSYCHOLOGICAL OTHER	3,274,693	3,238,000	3,701,919	4,693,436	4,720,122	26,686
2152	SPEECH PATHOLOGY	7,539,053	7,268,040	8,245,733	9,025,967	8,951,924	(74,043)
2170	VISUALLY IMPAIRED/VISION SERV	1,750,259	1,856,546	1,720,716	1,751,644	2,015,745	264,101
2180	PHYSICAL THERAPY	3,802	1,093	2,023	20,000	20,000	-
2190	OTHER STUDENT SUPPORT SERVICES	1,170,016	1,262,579	1,485,026	4,206,855	1,759,233	(2,447,622)
2211	IMPROVEMENT OF INSTRU SUPERV	32,394,168	35,722,621	35,710,348	44,532,057	45,856,683	1,324,626
2212	INSTRUCTION & CURRICULUM DEVEL	9,251,349	9,918,377	10,992,506	11,029,259	10,508,689	(520,571)
2213	PROFESSIONAL DEVELOPMENT	33,342,151	33,811,742	43,137,531	34,600,217	43,941,704	9,341,487
2215	IMPROVEMENT OF INSTR CURR RES	56,280	100,836	123,702	114,798	111,934	(2,864)
2221	LIB/EDUC MEDIA SVCS SUPERV	1,763,300	2,028,063	1,985,709	2,163,496	2,133,063	(30,433)
2222	LIB/EDUC MEDIS SVCS SCH LIB	13,084,244	12,771,327	12,924,993	14,817,475	15,000,151	182,676
2230	INSTRUCTION RELATED TECHNOLOGY	6,370,701	10,829,957	14,866,577	8,722,498	9,865,915	1,143,416
2290	OTHER INSTRUCTIONAL STAFF SUPP	12,779,794	12,863,150	13,648,788	14,347,863	15,162,129	814,266
2311	BOARD ACTIVITIES	1,802,571	2,160,400	2,738,422	2,065,705	2,853,530	787,825
2314	LEGAL SERVICES	959,644	1,145,858	1,255,972	1,646,031	2,043,542	397,511
2316	STAFF RELATIONS & NEGOTIATIONS	648,132	668,281	707,977	901,958	912,557	10,599
2321	SUPERINTENDENT'S OFFICE	1,170,280	1,191,111	1,251,476	1,380,734	1,577,657	196,923
2324	EQUITY & DIVERSITY	2,517,903	2,754,483	3,199,035	4,036,960	4,067,155	30,195
2390	OTHER DISTRICT ADMINISTRATION	132,334	138,291	135,007	130,436	92,346	(38,090)
2410	PRINCIPAL'S OFFICE	114,615,221	115,325,447	130,211,096	131,039,567	141,056,846	10,017,279
2490	OTHER ADMIN SUPP SERV	(42,288)	81,818	25,627	52,500	879,861	827,361
2511	FINANCE OFFICER'S OFFICE	4,278,095	8,415,368	6,640,466	7,842,259	8,111,043	268,784
2512	BUDGETING	729,721	886,424	728,747	813,624	796,825	(16,799)

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY FUNCTION - TRAIN DB

Function	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
2513	RECEIPTS AND DISBURSEMENTS	655,405	689,785	718,389	743,214	734,205	(9,009)
2514	PAYROLL OFFICE	1,369,618	1,498,081	1,509,756	1,908,878	1,761,704	(147,174)
2515	ACCOUNTING OPERATIONS	1,444,176	1,498,463	1,649,568	1,750,835	1,514,996	(235,839)
2516	INTERNAL AUDITING	781,284	725,205	929,187	929,102	1,025,597	96,495
2518	OPERATONS	1,569,479	2,098,793	2,069,526	1,569,735	2,172,186	602,451
2519	FISCAL OPERATIONS OTHER	-	20,390	29,489	61,000	81,508	20,508
2520	PURCHASING	3,290,209	3,228,711	3,259,960	4,628,957	4,503,831	(125,126)
2530	WAREHOUSING/CENTRAL STORES	1,335,785	1,465,383	1,447,869	1,723,013	1,873,939	150,926
2532	PUBLISHING	570,064	241,753	326,528	418,416	498,318	79,903
2540	PLANNING, RESEARCH, DEV, EVAL	1,311,152	1,230,021	1,285,316	1,420,240	1,444,517	24,277
2541	PLANNING SERVICES	782,912	706,930	853,532	1,012,130	997,012	(15,118)
2543	DEVELOPMENT SERVICES	526,153	532,311	555,124	590,007	591,025	1,018
2544	EVALUATION SERVICES	559,536	690,915	881,806	787,124	911,186	124,062
2561	PUBLIC INFO SERV SUPERVISON	1,190,133	1,393,505	2,000,988	1,704,594	1,983,473	278,879
2565	PUBLIC INFORMATION SVCS OTH	109,695	112,372	124,318	127,816	127,678	(138)
2570	PERSONNEL SERVICES	4,710,021	4,303,621	5,001,830	5,719,866	7,212,416	1,492,550
2571	SUPERVISION OF PERSONNEL SERV	533,301	589,041	561,554	738,667	481,172	(257,495)
2575	HEALTH SERVICES	57,915	55,756	60,117	138,000	208,912	70,912
2576	INTERNAL AFFAIRS	60,000	84,589	135,734	230,000	245,082	15,082
2577	RISK MANAGEMENT	794,101	911,058	928,246	909,584	955,640	46,056
2580	ADMINISTRATIVE TECHNOLOGY SERV	7,003,549	8,687,349	25,500,777	18,225,954	37,617,478	19,391,524
2581	TECHNOLOGY SERV SUPER & ADMIN	24,497	(196,380)	200,195	176,000	201,600	25,600
2584	SYSTEM OPERATIONS	227,154	143,136	346,897	144,350	220,368	76,018
2585	NETWORK SUPPORT	650,389	688,123	807,590	688,123	807,590	119,467
2588	TELECOMMUNICATIONS	156,448	278,321	442,601	225,579	231,102	5,524
2589	Other Technology Services	4,933,613	2,963,745	4,487,055	4,118,489	4,763,573	645,084
2590	OTHER SUPPORT SERVICES-CENTRAL	3,156,859	5,875,268	6,593,406	7,662,098	8,968,640	1,306,542
2610	OPERATION OF BUILDINGS	57,373,778	76,445,634	85,780,897	107,572,883	124,892,731	17,319,848
2620	MAINTENANCE OF BUILDINGS	18,862,865	21,865,419	28,560,178	21,925,692	40,267,751	18,342,059
2630	GROUPS MAINTENANCE	3,024,652	3,537,927	4,485,254	4,619,595	5,947,944	1,328,349
2641	MECH AND ELECTRICAL MAINTENCE	3,910,677	3,711,924	3,942,627	5,089,799	5,089,373	(426)
2642	ELECTRONIC MAINTENANCE	88,879	90,166	97,384	100,394	97,567	(2,827)
2650	VEHICLE OPER-NON-STUDENT	1,501,553	1,758,469	3,989,059	1,674,879	5,398,797	3,723,919
2660	SECURITY OPERATIONS	9,766,245	10,752,178	18,544,218	21,919,040	23,647,574	1,728,534
2662	SECURITY INVESTIGATIONS	727,206	685,977	539,979	798,645	740,236	(58,409)
2670	Safety	504,852	520,868	563,207	593,985	595,004	1,019
2710	STUDENT TRANSP. SUPERVISION	5,983,692	6,380,447	7,417,499	6,552,383	6,742,112	189,729
2720	BUS DRIVING	40,624,646	45,208,161	45,063,732	44,960,962	49,613,376	4,652,414

JEFFERSON COUNTY PUBLIC SCHOOLS 2024 WORKING BUDGET BY FUNCTION - TRAIN DB

Function	Description	2021 Actual	2022 Actual	2023 Actual	2024 Original Budget	2024 Revised Budget	Difference Original to Revised
2730	BUS MONITORING	3,361,234	3,873,253	3,679,613	4,797,890	3,873,774	(924,116)
2740	BUS MAINTENANCE	14,064,777	15,422,495	18,046,580	20,999,694	26,305,194	5,305,500
2790	OTHER STUDENT TRANSPORTATION	458,605	1,982,380	3,235,801	7,896,181	8,395,873	499,691
3100	FOOD SERVICE OPERATIONS	105,577	106,892	182,834	233,896	231,196	(2,700)
3300	COMMUNITY SERVICES	1,160,288	1,114,767	1,993,759	1,801,697	3,917,394	2,115,697
3309	OTH COMM SRVC OPERATIONS	1,327,472	1,275,584	825,053	1,566,668	1,067,679	(498,989)
4200	LAND IMPROVEMENT	-	-	15,000	1,023,840	1,497,840	474,000
4300	ARCHITECTURAL/ENGINEERING SVCS	1,369,260	1,394,776	1,751,420	1,713,500	2,014,341	300,841
5200	FUND TRANSFERS OUT	6,652,411	6,693,755	20,775,280	28,869,153	43,869,153	15,000,000
5300	CONTINGENCY	-	-	-	162,305,336	192,281,959	29,976,622
	GRAND TOTAL	1,221,710,955	1,271,385,789	1,461,737,617	1,720,429,399	1,962,098,247	241,668,847