

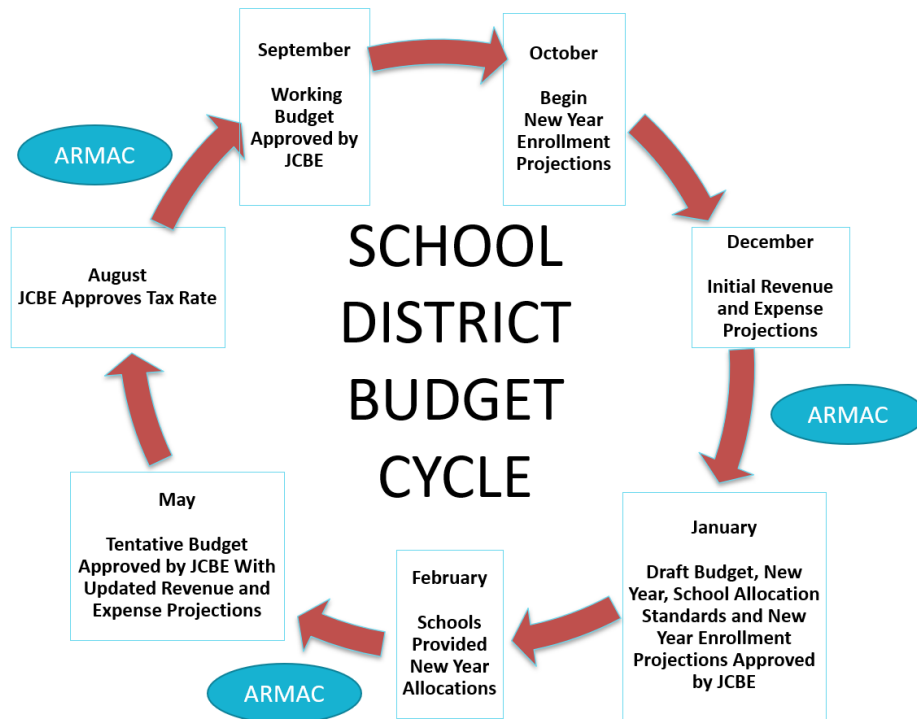
OUR VISION

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 2024-25
Tentative Budget
May 2024**

BUDGET DEVELOPMENT

The purpose of the budget is to ensure the resources of the District are aligned with the vision, mission and goals of the Board of Education of Jefferson County, Kentucky (Board). The District budget evolves across three primary phases of development: **Draft, Tentative and Working**.



Draft Budget

The Draft Budget is the first of three budgets presented to the Board and serves as the foundation for which the new Fiscal Year (FY) budget. At the time of the Draft Budget, the General Fund is in the developmental stage for the new year and many decisions have not been finalized on new-year priorities. Assumptions made in preparation of the Draft Budget are impacted by decisions of the Superintendent and the Board. Funds other than the General Fund are not known at this stage but they are projected in the Draft Budget Report to give a more comprehensive picture of district funding. The Draft Budget includes new elements of the General Fund as described below.

The new year Draft Budget includes significant changes and updates for revenues and expenses since the prior year Working Budget. The FY 2024-25 Draft Budget:

- Maintains the 9% **salary** increase approved by the Board over the past two fiscal years (5.0% in FY24 and 4.0% in FY23) which resulted in a recurrent increase of about \$76,000,000 to the General Fund budget.
- Represents a base **SEEK** per pupil guarantee of \$4,200. Projects a decrease in total SEEK funding of \$10,609,873 due to the anticipated increase in local property tax revenue and a decrease in Adjusted Average Daily Attendance (AADA).
- Assumes a 3.5% increase in **property tax assessments**.
- Assumes a **tax rate** that will provide the allowable 4.0% revenue increase as allowed by statute. The final tax rate will be submitted for Board approval in August before the Working Budget is presented in September.
- Assumes **occupational tax** revenue to remain stable with no notable change.
- Assumes cost of **utilities** to remain stable with no notable change.
- Assumes County Employees Retirement System (CERS) employer rate will decrease from 23.34% to 19.71% effective 07/01/2024 per the Kentucky Public Pensions Authority.
- Provides school funding reflective of the FY25 JCPSS School Staffing and Allocation Standards.
- Provides for \$18,550,552 in **Racial Equity Funds** for elementary schools. Prior to the Racial Equity allocation that began in FY24, many elementary schools are receiving a total \$10,500,000 in non-standardized additional funding supports. The Elementary Equity Funding formula standardizes additional supports to elementary schools based on the JCPSS Needs Index as well as AIS and Choice Zone status.

- Provides \$9,020,442 in **Racial Equity Funds** for high schools; \$8,479,666 in Racial Equity Funds for Middle Schools; \$1,564,015 in Racial Equity Funds for multi-level schools.
- Provides \$4,648,800 in additional teacher allocations to support **Middle School Teams**; \$4,736,300 in additional funding to support **Middle School Explore Pathways**; and \$9,500,555 in additional funding to support **high school CTE pathways**.
- Provides for \$19,225,859 in **AIS/Choice Zone stipends** including schools recently out of AIS.
- Represents \$2,000,000 for **additional grade levels** for Echo Trail Middle School, Grace M. James Academy of Excellence, Hudson Middle School, and W.E.B Dubois Academy.

Tentative Budget

The Tentative Budget represents major decisions made since the time of the Draft Budget. The state biennial budget should be determined by the time of the time of the Tentative Budget and can substantially impact General Fund as well as grant programs. Board decisions on budget priorities for the new year have significant impacts within the Tentative Budget.

The Tentative Budget includes significant changes and updates for revenues and expenses since the Draft Budget. The FY 2024-25 Tentative Budget:

- Represents a base **SEEK per pupil** guarantee of \$4,326. This represents a 3% increase from the original Draft Budget.
- Projects an **increase in total SEEK funding of \$5,249,964** due to the increase in base SEEK funding and transportation reimbursement that was approved by the Kentucky Legislature since the time of the Draft Budget. This represents an increase from the original Draft Projection of a *decrease* in total SEEK funding of \$10,609,873.
- Assumes a **6.9% increase in property tax assessments**. This represents an increase from the original Draft Budget projection of 3.5%.
- Assumes a **tax rate that will provide the allowable 4.0% revenue increase** as allowed by statute. The final tax rate will be submitted for Board approval in August before the Working Budget is presented in September. A 4% revenue increase will create a revenue forecast of \$689,081,192 among tax revenue from General Property Tax, Motor Vehicle Tax and Franchise Tax.
- Assumes occupational tax revenue of about \$211,360,000, a **decrease of about \$2 million compared to FY24**.
- Assumes an interest revenue of about \$20,500,000, a **decrease of about \$4 million compared to FY24 projected revenues**.
- The FY25 Tentative Budget currently reflects a difference between revenues and expenses of **\$(63,069,206)**. At the time of the Tentative Budget last year, FY24, the difference between revenues and expenses was \$(78,098,507).

	FY24 Tentative May 2023	FY25 Tentative April 2024
REVENUE	\$ 1,437,924,843	\$ 1,464,285,457
EXPENSES	\$ 1,516,023,350	\$ 1,530,113,634
DIFFERENCE	\$ (78,098,507)	\$ (65,828,177)

The Tentative Budget does not currently reflect any new-year:

- Cost of living increases in the Salary Schedule.
- Increase in employees’ salaries from progression of steps in the Salary Schedule.
- One-time expenses possible in the new year such as costs related to constructions, transportation, curriculum, technologies, and contract services.

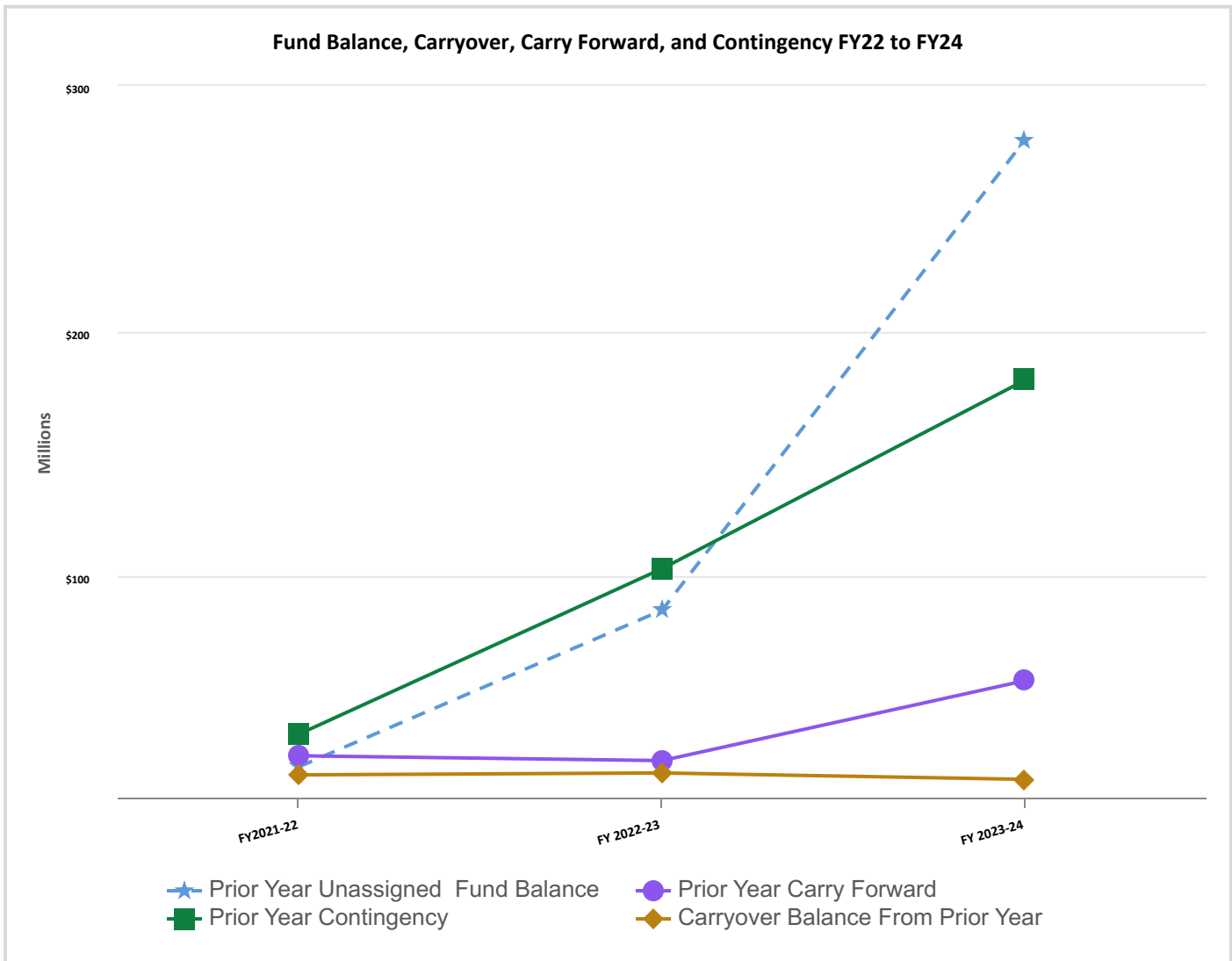
Working Budget

The Working Budget will be presented in September. Each successive Budget Report provides greater levels of accuracy and refinement of the financial status of the District. At the Working Budget, we can calculate property tax revenues and the expense budget with high precision. Items that will be in the Working Budget but are not included in the Draft nor Tentative Budgets:

- **Fund Balance** is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. Fund Balance is used in conjunction with the Contingency to balance revenue and expenses.
- **Carryover** is the unused balance in the schools’ General Fund flexible accounts that are provided back to the schools in the subsequent year. The final carryover amount for the upcoming year will not be available until the current fiscal year is closed. Carryover provides schools the opportunity to plan for specific needs and removes the “use it or lose it” rationale. Although we know there will be carryover provided in the new year, the timing of carryover does not allow it to be included in the Draft nor Tentative Budget.

- **Carry forward** represents year-end encumbrances. These are obligations covered by a specific budget for items ordered before July 1st for which payment had not been issued by the end of the fiscal year. Although we know there will be carry forward obligations, the timing of carry forward does not allow it to be included in the Draft nor Tentative Budget.
- **Contingency** is the mathematical difference between Fund Balance, total new year revenue and total new year expenses. The Kentucky Department of Education recommends a minimum contingency balance of at least 5% of the total general fund expenses (\$76,505,682). However, JCPS strives to maintain a contingency of at least \$100 million to maintain a healthy cash balance that will support a bi-weekly payroll of about \$45 million and a revenue drought from Spring to Fall.

The account balances will not be known until the time of the Working Budget for **Fund Balance, Carryover, Carry Forward and Contingency**. However, there is a direct relationship among these accounts with the most direct relationship between Fund Balance and Contingency.



	FY2021-22	FY 2022-23	FY 2023-24
Prior Year Unassigned Fund Balance	\$ 22,595,671	\$ 86,378,832	\$ 278,022,120
Prior Year Carry Forward	\$ 27,039,251	\$ 25,081,718	\$ 57,647,612
Carryover Balance From Prior Year	\$ 19,264,164	\$ 20,047,365	\$ 17,438,474
Prior Year Contingency Balance	\$ 35,905,143	\$ 103,276,485	\$ 180,068,163

NEW YEAR REVENUE: GENERAL FUND RECEIPTS

District revenue is a combination of Property Tax, Occupational Tax, State SEEK and other much smaller sources. By law, a local school district may approve a property tax rate each year that will provide enough revenue in the new year to experience up to 4% increase in total revenue compared to the prior year. The approved property tax rate in any given year impacts the revenues for property tax in every subsequent year; for example, when only a compensating rate is approved in any given year, the result would be a forfeiture of revenue of an estimated \$80 million over a five-year period in Jefferson County. For the Tentative Budget of FY 2024-25, we have assumed this **maximum allowable increase in total revenue without recall of 4%**.

A very important aspect of budgeting for our school district is that the largest source of revenue for JCPS is local property tax revenue. However, local property taxes are not received until mid-November of each year. Therefore, our available cash balance at the end of each fiscal year needs to be sufficient to meet our expense obligations during the first four months of the new fiscal year.

Property Tax

The Tentative Budget assumes a 6.9% increase in total assessed values for General Property tax. The revenue from Property taxes (\$690,678,083) and Other Local Tax (\$34,830,621) represent **63.7% of projected FY 2024-25 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

Occupational Tax

We are currently projecting Occupational taxes to decrease by about \$2 million compared to last fiscal year. Locally-assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. The forecast for these taxes is projected based upon historical trends, current year data from the Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational taxes (\$211,360,000) represent **18.5% of projected FY 2024-25 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

Occupational tax revenue is subject to economic conditions and this tax tends to provide for accurate measurement of the local workforce and the strength of the local economy. The recession of 2010 resulted in decreases in occupational taxes for two years. Although this category rebounded after the 2010 recession, the more recent recession caused by economic slowdown due to the pandemic resulted in a \$9.4 million decrease in revenue in FY 2019-20, an unprecedented 5.7% decrease. Previously, the worst annual decrease in the revenue stream in the Great Recession was 2.3%.

Indirect Costs From Grants

Indirect costs are a source of General Fund revenue from the administration of large grants. A maximum defined percentage of a grant that allows indirect costs is a result of services provided to the grant such as payroll processing, accounting services and administrative services. While this revenue category is still less than 1% of the total General Fund revenue, the budget has experienced some significant increases due to indirect costs associated with the federal ESSER grants and Nutrition Services. Indirect revenue is expected to provide **\$4,588,000** in revenue to the General Fund in FY 2024-25.

State SEEK Funding

State SEEK funding is a level of state support for local education based on a Guaranteed Per Pupil Base plus adjustments for Transportation, Adjusted Average Daily Attendance (AADA), number of at-risk students, number of ECE and ESL students, and number of Home and Hospital students. Local property taxes reduce the State SEEK support for the Guaranteed Per Pupil Base by "30 cent local effort", which is the local tax assessment times .003. In FY 2024-25, the Guaranteed Per Pupil Base total funding for JCPS students is projected at \$513,183,503, but revenue from local tax assessments will cover \$294,626,714. The resulting State SEEK funding support in FY 2024-25, after adjusting for required Capital Outlay, will be \$196,849,915. State SEEK (\$196,849,915) and Other State Revenue (\$1,860,384) represent **17.5% of projected FY 2024-25 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

State SEEK support is inversely proportional to local tax revenue; therefore, as local tax assessments increase JCPS must account for the decrease in the State SEEK revenue. The **current revenue projection for State SEEK is an increase of \$5,249,964** in SEEK revenue compared to the FY 2023-24; however, this is still a net decrease of \$28,134,511 since FY 2022-23. Recognizing the relationship between State SEEK revenue and local tax revenue for JCPS is an important component of district budgeting.

SEEK Revenue Calculation

The following revenue calculations are included in the State SEEK revenue projections for the FY 2024-25 Tentative Budget

- **Property tax assessments** increased by 6.9% to \$108,018,609,575.
- **Base SEEK increased** to \$4,326 per pupil.
- **Transportation** reimbursement is projected to increase by 28.6% to \$55,620,430.
- **AADA** is projected to remain significantly lower than FY 2021-22.
- **ECE and ESL** numbers are expected to increase above FY 2023-24; however, this increase will be reflected in the Working Budget when we have more information to make an accurate estimate.

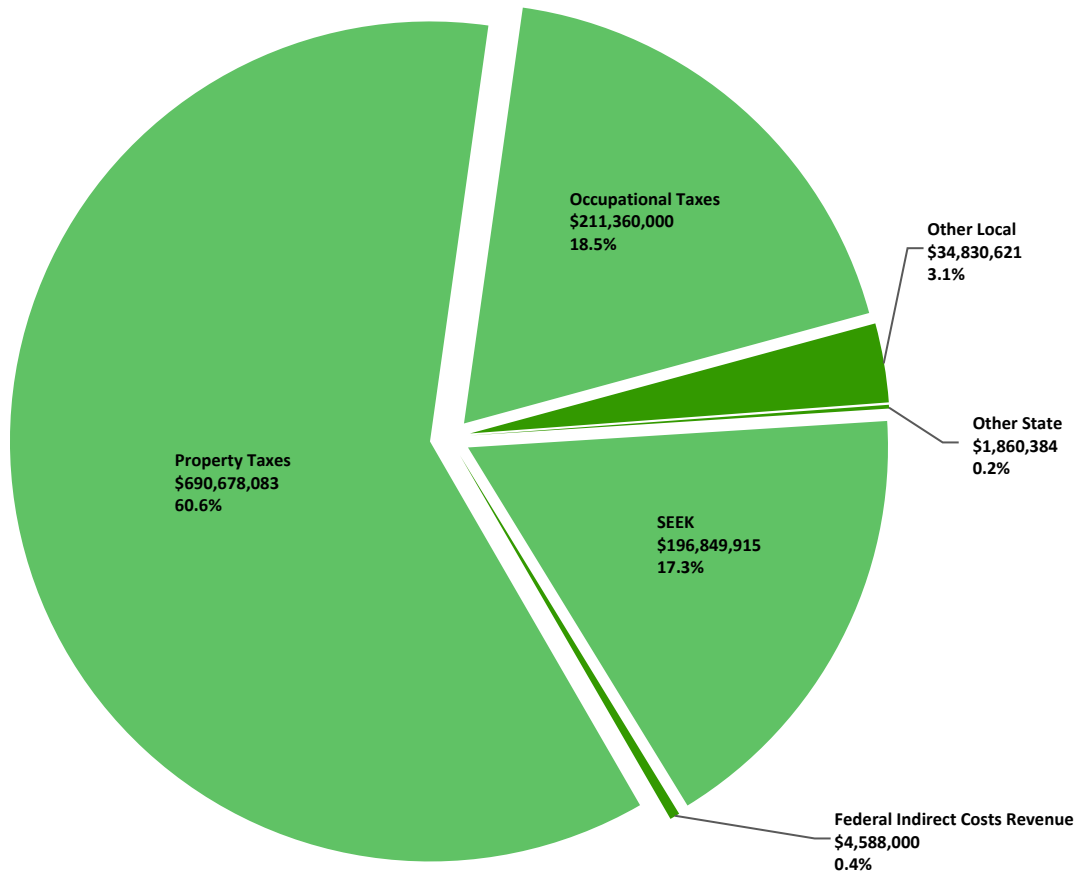
	FY 2021-22 KDE Final	FY 2023-24 KDE Tentative	FY 2024-25 TENTATIVE BUDGET	Change
JCPS Tax Assessment	\$ 85,775,434,127	\$101,046,407,460	\$ 108,018,609,575	6.9%
prior year	87,753.184	83,586.95	83,586.95	0
AADA Plus Growth	87,753.184	83,586.95	83,586.95	0
Transportation Reimbursement (Prorated)	\$ 33,841,371	\$ 62,820,099	\$ 62,820,099	0
Prior Year 12 mo. Ave. Free Lunch Pupils	57,633.435	57,301.408	57,301.408	0
LEP Count	11,933	15,196	15,196	0
Prior Year December 1 ECE Count				
severe	2,816	2,842	2,842	0
moderate	7,135	7,028	7,028	0
speech	1,844	1,972	1,972	0
Prior Year Home and Hospital	483	483	483	0
SEEK Base Per Pupil	\$ 4,100	\$ 4,200	\$ 4,326	3.0%
Guaranteed Base: SEEK base * AADA Plus	\$351,012,736	\$351,065,203	\$361,597,159	3%
AT Risk: SEEK base * 0.15 * # students	\$34,580,061	\$36,099,887	\$37,182,884	3%
Home and Hospital: SEEK base-\$100 * #	\$1,884,422	\$1,981,120	\$2,042,003	3%
ESL: SEEK base * 0.096 * # students	\$4,582,272	\$6,127,027	\$6,310,838	3%
ECE				
severe: SEEK base * 2.35 * # students	\$26,470,400	\$28,050,540	\$28,892,056	3%
moderate: SEEK base * 1.17 * # students	\$33,391,800	\$34,535,592	\$35,571,660	3%
speech: SEEK base * 0.24 * # students	\$1,770,240	\$1,987,776	\$2,047,409	3%
Transportation (Prorated)	\$33,841,371	\$43,250,723	\$55,620,430	28.6%
Calculated Base Funding	\$487,533,302	\$503,097,868	\$529,264,439	5%
LESS .30 Local Effort: tax assessments *	\$257,326,302	\$303,139,222	\$324,055,829	7%
General Fund SEEK State Portion	\$230,207,000	\$199,958,646	\$205,208,610	
4% Adjusted Assessment	\$2,883,270			
Adjustments per KDE	-\$2,000			
Total State SEEK	\$233,088,270	\$199,958,646	\$205,208,610	
Less Capital Outlay: \$100*AADA Plus Growth	\$8,775,318	\$8,358,695	\$8,358,695	
General Fund SEEK Adjusted	\$224,312,952	\$191,599,951	\$196,849,915	
Actual SEEK received per pupil	\$2,556	\$2,292	\$2,355	
Difference SEEK General Fund Revenue From Prior Year		-\$32,713,001	\$5,249,964	

New Year Revenue: General Fund Receipts

The actual new year revenues in General Fund that are available to support operational needs of the District are the projected revenue from “receipts”. Receipts consists of **local revenue** (property and occupational taxes), **state revenue** (SEEK and other state sources) and **federal revenue** from permissible “indirect costs” associated with federal grants.

State-paid benefits within General Fund are not flexible for use other than for the direct purpose provided. Fund balance will not be finalized until after the financial year is fully closed out. Therefore, the true projected revenue to support operational needs of the District omits state-paid benefits and fund balance.

The new year receipts for the General Fund in FY 2024-25 Tentative Budget is **\$1,140,167,003**.



RECEIPTS FY 2024-25

\$1,140,167,003

Property Taxes	\$ 690,678,083	60.6%
Occupational Taxes	\$ 211,360,000	18.5%
Other Local	\$ 34,830,621	3.1%
SEEK	\$ 196,849,915	17.3%
Other State	\$ 1,860,384	0.2%
Federal Indirect Costs Revenue	\$ 4,588,000	0.4%
TOTAL	\$ 1,140,167,003	100.0%

NEW YEAR REVENUE: ALL FUNDS

The Tentative Budget for FY 2024-25 for all funds is projected at **\$1,985,207,448**. The overall budget for JCPS consists of several funds. Although the General Fund is the main fund for operational needs of the district, the following is a summary of the projected FY 2024-25 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 funding for services related to serving students, including district-wide school-centered costs. Approximately 3% is business office operational expenses (function series 2500), such as Finance, Human Resources, and Information Technology. Total General Fund budget is **\$1,464,285,457** including \$1,140,167,003 of New Year Receipts and \$324,118,454 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 grants in Fund 2 is projected at **\$125,477,310**.

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 budget of Fund 310 is projected at **\$8,575,300**.

Fund 320: Building Fund

The Building Fund is supported by the "nickel tax" within the property tax rate and is used for bond payments and capital improvements. 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 budget for Fund 320 is projected at **\$49,104,452**.

Fund 360: Construction Fund

This multi-year capital project fund houses the proceeds of bondable projects in support of addressing our unmet facility needs of JCPS which currently exceed \$1,157,000,000. The budget for Fund 360 is projected at **\$250,000,000**.

Fund 51: Nutrition Services Fund

Local and federal funding is provided for Nutrition Services. This fund includes revenue from federal funding on free/reduced meals as well as revenue from families who pay for school meals. The budget for Fund 51 is projected at **\$86,186,349**.

Fund 52: Daycare Operations

This revenue comes from daycare operations as part of the Teenage Parent Program (TAPP) budget. The budget for Fund 52 is projected at **\$744,531**.

Fund 53: Enterprise Programs

All-county band, choir and orchestra generate revenue in this Enterprise Fund. The budget for Fund 53 is projected at **\$61,921**.

Fund 54: Adult Education Fund

This is only the enterprise component of Adult Education family literacy and does not represent the entire budget of the Adult Education program. The budget for Fund 54 is projected at **\$335,725**.

Fund 59: Tuition Preschool Program

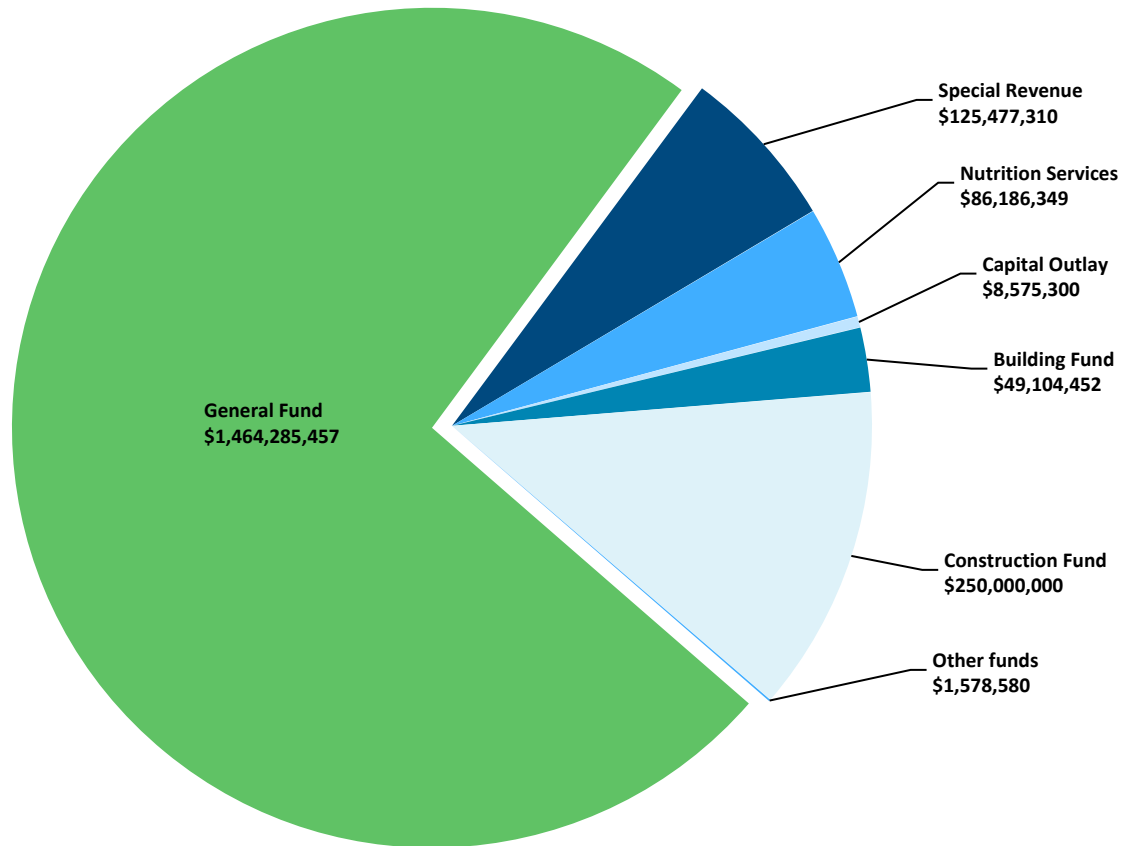
Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The budget for Fund 59 is projected at **\$436,403**.

New Year Revenue: 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 (73.8%) of the entire JCPS Budget. **Special Revenue** (6.3%) comes from local, state and federal grants and **Nutrition Services** (4.3%) is largely subsidized by a federal grant.

The three funds committed to capital improvement— **Capital Outlay, Building Fund and Construction Fund**— collectively make up 15.5% of the total Working Budget.

The total Tentative Budget of all funding sources for FY 2024-25 is **\$1,985,207,448**.



ALL FUNDS FY 2024-25

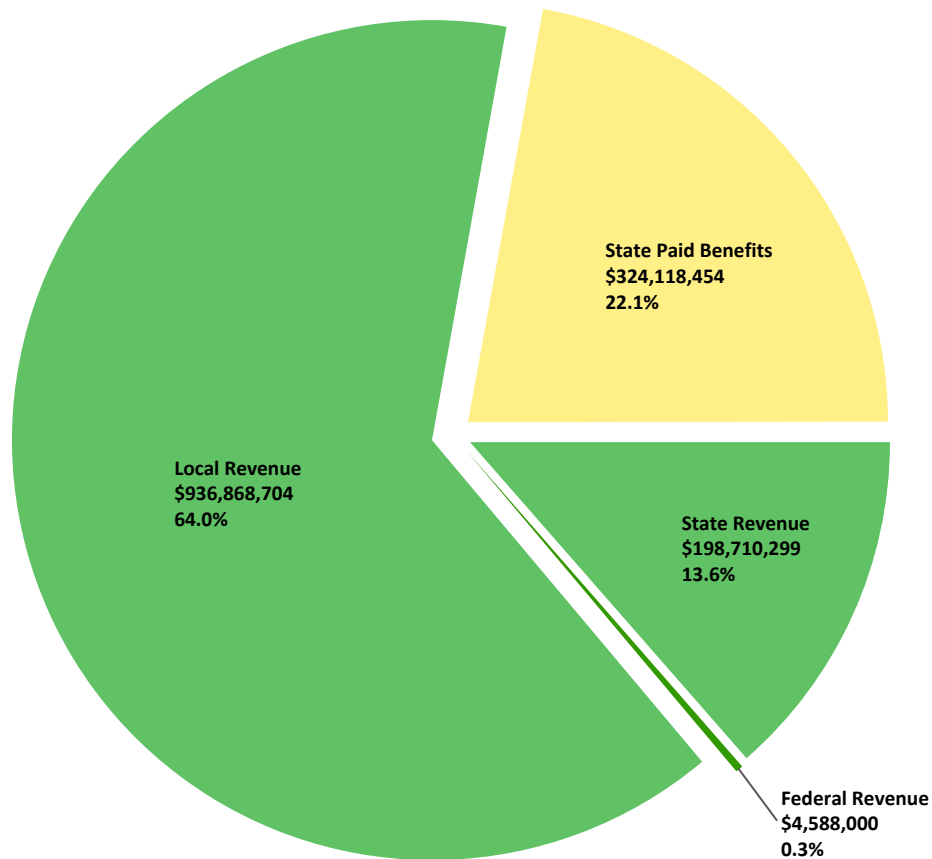
\$1,985,207,448

General Fund	\$ 1,464,285,457	73.8 %
Special Revenue	\$ 125,477,310	6.3 %
Nutrition Services	\$ 86,186,349	4.3 %
Capital Outlay	\$ 8,575,300	0.4 %
Building Fund	\$ 49,104,452	2.5 %
Construction Fund	\$ 250,000,000	12.6 %
Other funds	\$ 1,578,580	0.1 %
TOTAL	\$ 1,985,207,448	100.0 %

General Fund Revenue: Overall

Local revenue (64.0%) consists of local property and occupational taxes, **state paid benefits** (22.1%) are non-discretionary funds for employee benefits, **state revenue** (13.6%) comes primarily from SEEK, and **federal revenue** (0.3%) is generated from permissible “indirect costs” associated with federal grants.

The total projected revenue in the General Fund for FY 2024-25 Tentative Budget is **\$1,464,285,457**.



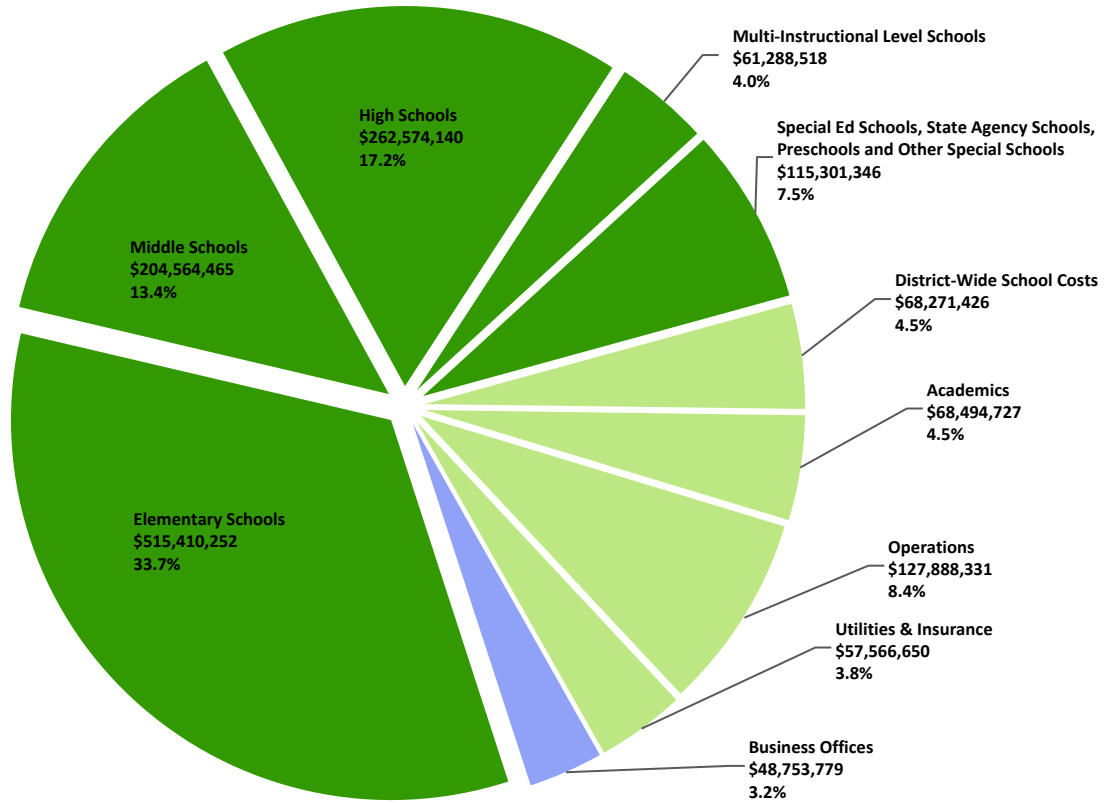
GENERAL FUND FY 2024-25

\$1,464,285,457

Local Revenue	\$ 936,868,704	64.0%
State Revenue	\$ 198,710,299	13.6%
State Paid Benefits	\$ 324,118,454	22.1%
Federal Revenue	\$ 4,588,000	0.3%
Total	\$1,464,285,457	100.0%

EXPENSES BY INSTRUCTIONAL LEVEL

The Tentative Budget includes staffing and operational allocations for 195 school units including: Elementary, Middle, High, Multi-Instructional Level Schools (Brown, Dubois, Grace James, Moore, Newcomer and Shawnee), State Agency schools, Special Education schools, Special Schools, and Early Childhood. Upon Board approval of school enrollment projections and the Draft Budget, schools will receive their preliminary allocations on February 1 of each year.



EXPENSES BY INSTRUCTIONAL LEVEL FY 2024-25

\$1,530,113,634

				Number Units	Number Pupils	Per Pupil Investment
Elementary Schools	\$ 515,410,252	33.7 %		88	41,602	\$ 12,389
Middle Schools	\$ 204,564,465	13.4 %		23	17,944	\$ 11,400
High Schools	\$ 262,574,140	17.2 %		18	25,211	\$ 10,415
Multi-Instructional Level Schools	\$ 61,288,518	4.0 %		6	5,600	\$ 10,944
Special Ed Schools, State Agency Schools, Preschools and Other Special Schools	\$ 115,301,346	7.5 %		60	4,917	\$ 23,450
District-Wide School Costs	\$ 68,271,426	4.5 %		195	95,274	\$ 717
Academics	\$ 68,494,727	4.5 %		195	95,274	\$ 719
Operations	\$ 127,888,331	8.4 %		195	95,274	\$ 1,342
Business Offices	\$ 48,753,779	3.2 %		195	95,274	\$ 512
Utilities & Insurance	\$ 57,566,650	3.8 %		195	95,274	\$ 604
TOTAL	\$1,530,113,634	100.0 %				

Elementary Schools

Regular education elementary schools are allocated based on enrollment projections and the approved JCPS Allocation Standards. The FY 2024-25 Tentative Budget of **\$515,410,252 for elementary schools** includes:

- \$18,550,552 to support a student-weighted equity formula providing additional funds to elementary schools using the JCPS Needs Index and the percentage of Students of Color as factors.
- \$12,673,850 to support AIS and Choice Zone stipends and extra professional develop days for elementary schools.

Middle Schools

Regular education middle schools are allocated based on enrollment projections and the approved JCPS Allocation Standards. The FY 2024-25 Tentative Budget of **\$204,564,465 for middle schools** includes:

- \$8,479,666 to support a student-weighted equity formula providing additional funds to middle schools using the JCPS Needs Index.
- \$4,105,000 to support AIS and Choice Zone stipends and extra professional develop days for elementary schools.
- \$4,736,300 for middle schools for implementation of Explore pathways.
- \$4,648,800 for middle schools selecting to structure learning in four-person core content teams.

High Schools

Regular education high schools are allocated based on enrollment projections and the approved JCPS Allocation Standards. The FY 2024-25 Tentative Budget of **\$262,574,140 for high schools** includes:

- \$9,020,442 to support a student-weighted equity formula providing additional funds to high schools using the JCPS Needs Index.
- \$2,126,000 to support AIS and Choice Zone stipends and extra professional develop days for high schools.
- \$9,500,555 in additional funding for high school Academy career pathways and other CTE programs.

Multi-Instructional Level Schools

Multi-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: Grace M. James Academy of Excellence, J. Graham Brown, Marion C. Moore, Newcomer Academy, The Academy at Shawnee, and W.E.B Dubois Academy. Multi-instructional level schools are allocated based on enrollment projections and the appropriate combined instructional level allocations within the approved JCPS Allocation Standards. A student-weighted equity formula provides additional funds to these schools using the JCPS Needs Index. As applicable, multi-instructional level schools receive the combined benefit of equity allocations, middle school teams and high school career pathways.

The FY 2024-25 Tentative Budget of **\$61,288,518** for multi-instructional level schools includes:

- \$1,564,015 to support a student-weighted equity formula providing additional funds to multi-instructional level schools using the JCPS Needs Index.
- \$2,256,000 to support AIS and Choice Zone stipends and extra professional develop days for multi-instructional level schools.

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 20 special education and state agency schools, 4 stand-alone preschool sites and 28 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.

- \$3,500,000 for Amazon Teacher Classroom Allowances.
- \$3,000,000 for teachers who are in certification transition awaiting EPSB certification approval
- \$4,000,000 for long-term sub incentive pay

- \$1,000,000 for department head stipends that will be distributed to school by mid year

Academics

Academics consists of the Office of the Superintendent, Chief of Staff, Academic Schools Division and Academic Services Division. 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. Academic Services include the Chief Academic Officer, Elementary and Secondary Academics, Professional Learning, Library Media Services, School Culture and Climate, Pupil Personnel, Physical Development and Health Services, Title Programs Support and English as a Second Language.

Operations Division

The Operations Division includes Nutrition Services, Transportation, Property Management, Facility Planning, Safety and Environmental Services.

Business Offices

Business Offices include: Diversity, Equity and Poverty; Human Resources; Financial Services; Accountability, Research and Systems Improvement; Communications and the Technology Division.

Utilities & Insurance

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

FUTURE STATE FUNDS

In 2020, the Jefferson County Board of Education approved a property tax rate that increased district revenue beyond 4%. This increase was appealed and upheld by the Kentucky Supreme Court in 2022. This increase was necessary to secure funding for construction projects, employee cost of living adjustments and funding initiatives to reduce racial disproportionality across the district. The four goals for Future State Funds include (a) facility improvement, (2) resourcing high need school, (3) racial equity initiatives and (4) additional student instructional time. The following Future State initiatives are reflected in the budget. Some initiatives address more than one Future State goal.

FUTURE STATE INITIATIVE		
Facility Improvements	\$	15,000,000
Racial Equity Funds	\$	35,873,603
AIS and Choice Zone Stipends	\$	16,600,500
AIS and Choice Zone PD Days	\$	2,571,200
Choice Zone Reduced Class Size	\$	2,063,650
Summer Backpack League	\$	6,400,000
Elev8 Learning Centers	\$	1,104,456
	\$	<u>79,613,409</u>

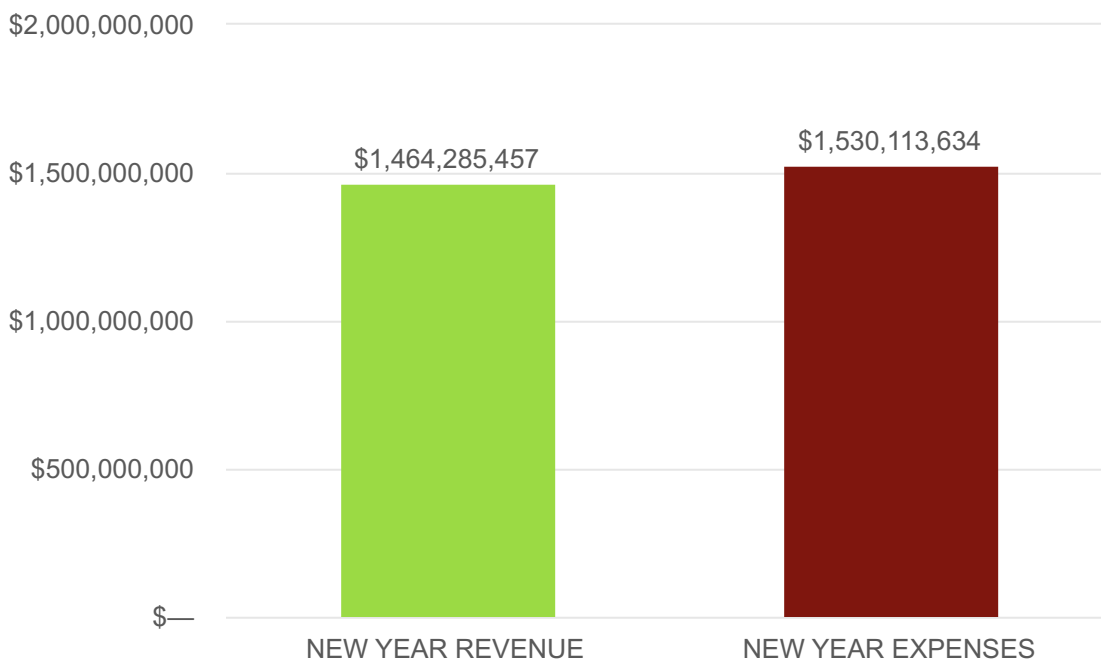
The Future State initiatives have developed over time while supporting their original intent. **Facility improvement** is an annual transfer out of the General Fund into Fund 360 that increases our bonding capacity for capital projects. The facility improvements investment is driving renovations and construction of new schools. **Racial Equity Funds** are financial resources allocated at the school level to support the District racial equity plan. During the school allocation standards redesign in FY23 and FY24, about \$20 million of non-standardized school “add ons” from prior year allocations were combined with an additional \$16 million of new funding to develop the Racial Equity Funds. These funds are used by schools for additional staff, additional instructional time and additional resources to address strategies within the school racial equity plan. **AIS and Choice Zone stipends** were newly-introduced as a result of the Future State funds and the **five additional professional develop (PD) days** for AIS schools were extended to Choice Zone schools as well. Choice Zone elementary schools are further supported with funding to support a **20-to-1 student to teacher ratio**. The Summary Backpack League was expanded from an original budget of less than \$2 million prior to the pandemic to over \$6 million and the **Elev8 Learning Centers** were developed in response to academic needs of students after the pandemic and continue to provide targeted support for our District’s most vulnerable populations.

TENTATIVE BUDGET: SUMMARY

The recurrent revenue is shown below in comparison to the projected recurrent expenses. Although the expenses exceed revenue at the time of the Tentative Budget, we know there will be funds remaining from the prior fiscal year; these funds become the Fund Balance for the beginning of the new fiscal year. A minimum 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 \$100 million.

The unassigned Fund Balance for the prior fiscal year is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. The unassigned Fund Balance at the end of last fiscal year was \$278,022,120. The Fund Balance throughout the fiscal year is the mathematical calculation of the Beginning Fund Balance and the difference between transfers into (and out of) the District contingency in the current year. At the time of the Tentative Budget for FY25, the FY24 Contingency balance was **\$146,000,000**.

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 vacancy "savings". Based on historical trends, we are projecting vacancy saving to remain significantly higher than past years because of the continuing challenges we are facing in filling our work force. At the time of the Tentative Budget, the vacancy savings from unused salary budgets is projected at **\$91,000,000**.



NEW YEAR REVENUE	\$	1,464,285,457
NEW YEAR EXPENSES	\$	1,530,113,634
DIFFERENCE*	\$	(65,828,177)

***Difference will be recaptured through vacancy savings**

Contingency Balance at the time of Tentative Budget	\$	146,000,000
Projected Unused Salary Budget for FY24	\$	91,000,000

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE REVENUE BUDGET HISTORY

Org	Obj	Proj	Description	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Orig Budget	2025 Budget
110	0999		BEG BALANCE CARRY FO	-	-	-	-	-	-280,075,398	-280,075,398
110	0999N		BEG BAL NON SPENDABL	-3,202,317	-2,423,932	-	-1,200,000	-	-	-
110	0999U		BEG BAL UNASSIGNED	-99,310,426	-74,085,873	-22,595,671	-86,378,832	-278,022,120	-	-
110	1111		GENERAL PROPERTY TAX	-442,127,249	-462,895,650	-489,814,154	-551,420,941	-580,019,236	-602,205,270	-627,760,993
110	1115		DELINQUENT PROPERTY	-5,228,894	-4,001,458	-5,409,554	-42,907,747	-6,380,854	-5,000,000	-5,000,000
110	1117		MOTOR VEHICLE TAX	-30,034,314	-28,716,415	-34,082,938	-37,565,239	-40,514,120	-39,096,891	-39,096,891
110	1119		FRANCHISE TAX	-12,681,043	-13,380,801	-14,513,682	-17,194,693	-18,146,724	-18,820,199	-18,820,199
110	1131		OCCUPATIONAL TAX	-165,754,818	-156,348,315	-176,787,809	-206,474,525	-206,342,623	-213,360,000	-211,360,000
110	1191		OMITTED PROPERTY TAX	-7,040,147	-5,182,110	-6,630,948	-6,057,026	-6,947,432	-6,057,026	-6,057,026
110	1280		REVENUE IN LIEU OF T	-1,687,152	-2,733,669	-2,879,733	-3,190,526	-2,678,704	-3,190,526	-3,190,526
110	1310		TUITION FROM INDIVID	-6,549	-	-	-	-10,278	-	-
110	1320		TUIT FRM OTH GOVT SR	-222,561	-259,992	-331,627	-326,834	-359,242	-326,834	-326,834
110	1340	003XC	OTHER TUITION	-234,142	-204,450	-151,578	-192,094	-138,723	-192,094	-192,094
110	1510		INTEREST ON INVESTME	-7,371,642	-4,395,350	-270,209	-795,630	-20,147,815	-18,500,000	-20,500,000
110	1911		BUILDING RENTAL	-2,949,577	-2,911,721	-2,898,270	-2,918,290	-2,919,900	-2,918,290	-2,918,290
110	1919		OTHER RENTAL INCOME	-1,295,519	-1,310,631	-1,366,164	-1,309,940	-1,282,797	-1,309,940	-1,309,940
110	1920	0566	CONTRIBUTIONS/DONATI	-5,715	-	-5,000	-5,000	-4,900	-5,000	-5,000
110	1929		IN-KIND REVENUES	-	-	-	-	-7,647,042	-	-
110	1932		GAIN/LOSS ON SALE OF	-29,252	-7,359	-279,327	-5,300	-20,421	-	-
110	1991		TRANSCRIPT FEES	-68,079	-65,164	-57,726	-63,082	-65,744	-63,082	-63,082
110	1999		OTHER MISCELLANEOUS	-180,289	-265,363	-191,618	-267,829	-351,754	-267,829	-267,829
110	3111		SEEK PROGRAM	-247,934,805	-225,684,013	-210,091,160	-224,312,952	-224,984,448	-200,695,368	-196,849,915
110	3129		KSB/KSD TRANSPORTATI	-15,255	-17,593	-34,245	-24,617	-5,761	-24,617	-24,617
110	3800		REV IN LIEU OF TAXES	-1,796,614	-1,806,283	-1,818,326	-1,835,767	-1,836,023	-1,835,767	-1,835,767
110	3900	01EX	ON-BEHALF PAYMENTS /	-302,352,879	-320,654,066	-322,405,832	-323,998,987	-412,872,927	-323,998,987	-324,118,454
110	4100		UNRESTRICTED DIRECT	-10,809	-6,256	-14,013	-	-	-	-
110	5220		INDIRECT COSTS TRANS	-5,888,749	-6,554,964	-12,336,296	-37,931,656	-22,703,784	-2,486,281	-4,588,000
			GRAND TOTAL	-1,337,428,796	-1,313,911,428	-1,304,965,879	-1,546,377,509	-1,834,403,372	-1,720,429,399	-1,744,360,855

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

Instructional Level		2021 Actuals	2022 Actuals	2023 Actuals	2024 Orig Budget	2025 Budget
	SCHOOL BASED	4,289,360	3,554,215	4,491,370	6,703,353	5,788,033
000	DISTRICT WIDE	32,205,115	38,852,303	71,351,481	61,912,113	34,912,113
001	JCPS CENTRAL ADMINISTRATION	-	-	(3)	-	-
004	CAMP TAYLOR ELEMENTARY	5,349,237	5,222,307	6,099,955	5,856,048	5,757,138
005	CANE RUN ELEMENTARY	4,447,573	4,030,573	4,626,908	4,917,213	4,858,052
007	EASTERN HIGH SCHOOL	16,426,078	16,870,322	19,752,685	17,530,806	17,387,212
010	FAIRDALE ELEMENTARY SCHOOL	5,411,490	5,693,804	6,726,537	6,379,827	6,650,736
011	FERN CREEK ELEMENTARY SCHOOL	6,075,581	6,415,237	7,030,014	7,296,190	7,527,824
012	FERN CREEK HIGH SCHOOL	14,606,976	14,665,257	17,300,427	16,558,924	15,975,875
013	GREATHOUSE/SHRYOCK ELEMENTARY	4,771,012	4,891,809	5,620,138	5,543,520	5,645,178
014	GREENWOOD ELEMENTARY SCHOOL	4,438,999	4,800,218	5,518,890	5,461,958	5,562,737
016	TULLY ELEMENTARY SCHOOL	7,008,706	7,200,795	8,464,471	7,658,583	7,821,663
018	ATHERTON HIGH SCHOOL	12,912,109	13,469,448	14,829,802	14,306,955	13,681,130
019	THE BROOK - DUPONT	719,197	749,802	881,913	1,026,315	1,025,874
020	THE BROOK - KMI	1,077,931	977,307	1,171,233	1,122,235	1,119,925
022	MEDORA ELEMENTARY SCHOOL	4,174,138	4,596,776	4,943,436	5,024,002	5,101,121
024	MIDDLETOWN ELEMENTARY SCHOOL	5,847,278	6,017,280	6,976,850	6,448,054	6,617,981
027	OKOLONA ELEMENTARY SCHOOL	3,781,092	3,801,438	4,516,425	4,446,831	4,724,127
030	LIBERTY HIGH SCHOOL	5,651,265	5,730,387	6,533,608	6,471,573	6,525,883
031	SOUTHERN HIGH SCHOOL	12,006,073	11,621,036	12,901,611	14,575,913	15,295,977
033	VALLEY TRADITIONAL HIGH SCHOOL	9,511,875	9,612,291	10,706,094	11,962,136	11,477,599
034	WALLER-WILLIAMS ENVIRONMENTAL	5,245,283	4,693,057	5,586,805	7,654,005	7,970,369
037	DAWSON ORMAN PRESCHOOL	1,264,695	954,423	1,119,657	1,290,027	595,875
038	BRECKINRIDGE/FRANKLIN ELEMENT	5,504,922	5,307,323	5,458,587	5,548,235	5,958,251
040	BARRET TRADITIONAL MIDDLE SCH	5,504,126	5,538,918	6,859,429	6,283,020	6,303,745
041	NEWBURG MIDDLE SCHOOL	8,685,796	8,607,052	9,302,190	9,908,714	9,510,514
044	AUDUBON TRADITIONAL ELEMENTARY	5,362,089	5,134,785	6,087,971	5,819,991	5,774,291
045	BUTLER TRADITIONAL HIGH SCHOOL	13,515,662	13,448,015	15,430,639	13,668,887	13,894,319
046	CHENOWETH ELEMENTARY SCHOOL	5,479,722	5,382,525	5,902,135	5,806,941	6,341,349
047	MALE HIGH SCHOOL	14,604,303	15,189,337	17,440,452	16,044,065	16,045,081
048	HAWTHORNE ELEMENTARY SCHOOL	4,552,363	4,580,183	5,336,370	5,287,514	5,431,611

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

049	FARNSLEY MIDDLE SCHOOL	8,165,219	8,319,928	9,904,208	9,790,383	10,200,734
050	GEORGIA CHAFFEE TAPP	4,628,262	4,768,466	5,088,674	5,646,934	5,606,619
051	WAGGENER TRADITIONAL HIGH SCHL	10,280,706	9,918,961	10,898,371	11,536,637	11,400,133
055	BATES ELEMENTARY SCHOOL	5,614,722	5,636,120	6,630,645	6,126,892	6,289,383
057	FAIRDALE HIGH SCHOOL	12,617,197	13,199,346	14,451,922	15,381,572	15,009,137
059	KENWOOD ELEMENTARY SCHOOL	6,098,870	6,014,975	6,450,337	6,329,789	6,481,332
060	CORAL RIDGE ELEMENTARY SCHOOL	5,794,147	5,916,030	7,101,545	6,121,113	6,614,996
061	GOLDSMITH LANE ELEMENTARY SCHL	6,710,371	6,998,619	8,310,583	7,544,516	7,520,930
063	SCHAFFNER ELEMENTARY SCHOOL	4,673,757	4,738,395	5,272,345	5,344,416	5,361,515
064	ST MATTHEWS ELEMENTARY SCHOOL	5,559,799	5,623,942	6,380,769	5,844,192	6,019,156
065	JEFFERSONTOWN HIGH SCHOOL	9,938,550	10,291,834	11,041,722	10,803,306	12,046,714
066	WILKERSON ELEMENTARY SCHOOL	4,764,153	4,577,228	6,413,238	6,306,694	6,482,618
067	WILDER ELEMENTARY SCHOOL	5,280,051	5,667,740	6,545,107	5,974,268	6,074,733
069	WATSON LANE ELEMENTARY SCHOOL	3,224,190	3,147,171	16,295	-	-
070	DUVALLE EDUCATION PRESCHOOL	2,420,589	1,991,852	1,875,039	2,748,415	2,903,820
071	STONESTREET ELEMENTARY SCHOOL	4,903,567	4,903,774	5,386,697	5,440,153	5,554,979
072	WATTERSON ELEMENTARY SCHOOL	4,820,969	4,958,854	5,413,006	5,470,119	5,783,007
073	SENECA HIGH SCHOOL	12,330,574	12,460,925	13,635,696	14,224,310	14,066,850
075	PLEASURE RIDGE PARK HIGH SCHOO	14,461,820	14,317,451	15,993,284	15,915,534	16,322,950
076	INDIAN TRAIL ELEMENTARY SCHOOL	5,518,585	5,229,783	6,286,094	6,917,317	6,848,089
077	WESTPORT MIDDLE SCHOOL	12,349,123	12,756,484	12,425,508	13,179,624	12,421,423
078	ZACHARY TAYLOR ELEMENTARY SCHL	4,477,774	4,284,687	5,073,648	4,604,195	4,500,911
079	KERRICK ELEMENTARY SCHOOL	3,674,762	3,726,446	4,244,608	4,936,173	4,855,805
081	RANGELAND ELEMENTARY SCHOOL	4,509,252	4,502,375	5,103,740	5,804,177	6,347,132
082	DIXIE ELEMENTARY SCHOOL	3,732,286	3,926,917	4,456,230	4,612,405	4,870,447
083	COCHRANE ELEMENTARY SCHOOL	4,610,898	4,939,308	5,723,790	5,548,428	5,681,977
084	WESTERN HIGH SCHOOL	9,099,658	9,480,103	11,163,853	10,752,855	9,681,087
085	ROBERT FROST SIXTH-GRADE ACAD	4,927,572	4,874,229	85,741	-	-
086	SANDERS ELEMENTARY SCHOOL	3,765,072	3,712,698	4,649,666	5,169,850	5,209,737
087	SMYRNA ELEMENTARY SCHOOL	4,226,186	4,294,653	5,268,433	4,885,183	5,198,728
090	THOMAS JEFFERSON MIDDLE SCHOOL	9,666,560	8,934,369	9,611,070	11,632,276	11,861,391
091	BLUE LICK ELEMENTARY SCHOOL	4,461,796	4,315,656	5,442,894	5,048,451	5,067,718
092	CRUMS LANE ELEMENTARY SCHOOL	4,689,768	4,645,859	5,231,658	5,114,786	5,255,031
094	BOWEN ELEMENTARY SCHOOL	7,237,594	7,123,184	8,132,635	7,405,150	7,610,652

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

095	HITE ELEMENTARY SCHOOL	4,287,202	4,217,074	4,846,715	4,615,414	4,869,207
096	NORTON	6,917,420	7,031,544	8,224,741	7,684,764	7,555,764
097	SHACKLETTE ELEMENTARY SCHOOL	4,192,091	4,206,065	4,529,606	5,045,901	5,007,800
099	MINORS LANE ELEMENTARY SCHOOL	4,903,194	4,510,114	5,096,074	5,692,574	5,709,585
100	DOSS HIGH SCHOOL	10,622,264	10,764,954	11,980,044	12,945,371	13,551,721
102	CHANCEY ELEMENTARY SCHOOL	5,458,642	5,453,876	6,295,894	5,940,706	6,236,147
103	SLAUGHTER ELEMENTARY SCHOOL	5,835,873	5,725,562	6,082,411	6,178,290	6,462,366
104	TRUNNELL ELEMENTARY SCHOOL	4,611,046	4,555,547	4,842,497	5,584,242	5,887,345
105	BALLARD HIGH SCHOOL	15,757,227	16,610,109	17,943,986	17,114,235	17,868,752
106	JOHNSONTOWN ROAD ELEMENTARY	3,632,474	3,641,825	4,312,479	4,118,521	4,590,112
107	LUHR ELEMENTARY SCHOOL	5,412,541	5,457,707	6,419,344	5,898,632	6,156,365
109	WHEELER ELEMENTARY SCHOOL	5,622,936	5,953,264	6,795,768	6,258,303	6,587,725
110	WESTERN DAY TREATMENT	820,317	700,778	819,126	891,555	891,611
115	GUTERMUTH ELEMENTARY SCHOOL	4,625,324	4,428,475	5,077,687	5,413,259	5,720,254
116	WELLINGTON ELEMENTARY SCHOOL	4,528,092	4,587,827	4,866,111	5,461,714	5,671,599
117	WILT ELEMENTARY SCHOOL	4,874,660	4,695,193	5,748,716	5,365,057	5,407,258
119	CROSBY MIDDLE SCHOOL	8,762,699	8,734,145	10,329,907	9,565,259	9,207,451
121	HARTSTERN ELEMENTARY SCHOOL	4,961,541	4,818,615	5,713,888	5,985,852	6,282,643
124	UL PACT PROGRAM	362,508	387,888	445,339	447,846	468,750
126	LAYNE ELEMENTARY SCHOOL	3,686,997	3,756,050	4,336,880	4,689,202	4,788,528
127	AUBURNDALE ELEMENTARY SCHOOL	5,209,822	5,409,427	5,656,202	6,129,479	6,029,654
128	PRICE ELEMENTARY SCHOOL	5,485,746	5,549,572	6,048,100	6,393,860	6,111,183
129	BRECKINRIDGE METROPOLITAN SCH	5,212,507	5,548,645	6,143,990	6,550,414	6,125,617
131	EISENHOWER ELEMENTARY SCHOOL	4,917,183	5,121,153	6,181,273	5,534,167	5,732,608
133	LASSITER MIDDLE SCHOOL	8,563,297	8,319,609	10,230,725	9,886,028	10,056,804
134	KLONDIKE LANE ELEMENTARY SCH	4,692,703	4,600,654	5,503,133	5,393,749	5,615,231
138	LOUISVILLE DAY	724,047	580,831	255,291	-	-
144	STUART ACADEMY	7,858,609	8,213,004	11,661,376	12,751,818	11,694,333
145	LAUKHUF ELEMENTARY SCHOOL	4,706,667	5,048,256	6,073,223	5,802,833	6,089,168
146	LOWE ELEMENTARY SCHOOL	5,477,739	5,450,426	6,402,310	5,927,662	6,071,245
147	MILL CREEK ELEMENTARY SCHOOL	4,270,917	4,244,124	4,340,216	5,634,534	5,485,139
149	BLAKE ELEMENTARY SCHOOL	4,528,787	4,392,583	4,688,270	5,408,283	5,475,306
155	MOORE TRAD SCHOOL	19,310,560	19,720,124	21,304,977	24,818,916	23,605,345
156	DUNN ELEMENTARY SCHOOL	5,114,220	4,938,792	5,510,520	5,112,104	5,024,405

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

162	KAMMERER MIDDLE SCHOOL	8,263,754	7,789,955	9,536,622	8,334,954	8,519,217
163	KNIGHT MIDDLE SCHOOL	5,241,837	4,606,235	5,455,352	6,877,703	7,800,448
164	CONWAY MIDDLE SCHOOL	6,916,786	6,911,835	7,645,234	8,859,292	8,374,771
165	BROWN SCHOOL	8,031,183	8,093,998	9,714,366	8,848,524	9,018,540
166	JEFFERSTOWN ELEMENTARY SCHOOL	6,847,207	6,714,745	7,455,753	7,338,397	7,436,193
167	CARRITHERS MIDDLE SCHOOL	5,651,595	5,639,433	6,221,036	6,650,893	6,907,301
175	KENNEDY ALEX R	3,300,077	3,434,435	4,014,470	4,271,668	4,395,905
179	CENTRAL HIGH SCHOOL	11,506,996	11,741,855	12,456,647	12,983,155	13,321,862
182	PERRY ELEMENTARY SCHOOL	4,439,964	5,620,438	5,170,717	5,911,526	6,051,623
183	ALFRED BINET SCHOOL	4,167,308	3,601,447	4,164,371	5,130,162	4,916,019
185	ATKINSON ELEMENTARY SCHOOL	4,928,109	5,120,943	5,583,798	5,976,127	6,267,257
186	NEWCOMER ACADEMY	7,572,271	7,453,539	8,652,608	9,925,355	9,143,590
191	DUBOIS ACADEMY	5,085,110	6,092,600	7,689,787	9,073,424	7,760,045
193	MARYHURST SCHOOL	1,383,217	1,498,691	1,665,216	1,818,060	1,818,795
200	MANUAL HIGH SCHOOL	15,794,671	15,290,742	16,930,315	15,909,548	16,055,914
201	THE PHOENIX SCHOOL OF DISCOVER	6,609,190	6,881,684	8,304,428	7,761,752	7,706,238
202	MINOR DANIELS ACADEMY	5,987,470	5,809,385	6,130,894	7,577,289	7,946,665
211	STOPHER ELEMENTARY	6,510,953	6,808,597	7,559,868	6,947,293	7,297,746
212	FARMER ELEMENTARY	7,073,582	7,019,593	8,166,333	7,316,723	7,249,530
219	RAMSEY MIDDLE SCHOOL	8,413,346	8,330,046	9,566,844	9,790,689	10,366,058
220	BELLEWOOD	947,791	738,966	641,752	855,362	405,952
221	BROOKLAWN	2,555,983	2,482,669	2,343,335	4,048,129	4,041,325
222	WESTPORT EARLY CHILDHOOD CTR	1,900,693	1,541,257	2,102,457	2,214,237	651,922
225	BLOOM ELEMENTARY SCHOOL	5,047,564	5,231,375	5,896,353	5,342,506	5,546,277
240	ENGELHARD ELEMENTARY SCHOOL	4,707,342	4,618,199	4,977,428	5,074,325	5,247,159
243	BYCK ELEMENTARY SCHOOL	4,358,346	4,363,899	4,527,632	4,998,140	5,224,004
250	FIELD ELEMENTARY SCHOOL	4,830,657	4,897,333	5,400,823	5,258,840	5,445,915
255	ECHO TRAIL MIDDLE SCHOOL	-	-	376,589	3,483,234	5,198,280
260	BRANDEIS ELEMENTARY SCHOOL	4,816,710	4,801,107	5,739,710	5,468,353	5,438,725
270	FOSTER TRADITIONAL ACADEMY	4,727,977	4,908,391	5,315,903	6,289,581	5,739,328
285	CENTER AT RIVERPORT	25,633	-	-	-	-
290	FRAYSER ELEMENTARY SCHOOL	4,848,955	4,687,350	5,269,211	5,574,162	5,657,743
300	HAZELWOOD ELEMENTARY SCHOOL	4,483,139	4,403,256	5,129,292	5,200,565	5,523,789
320	HIGHLAND MIDDLE SCHOOL	7,332,411	7,284,535	8,214,439	8,828,228	8,691,382

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

323	COCHRAN ELEMENTARY SCHOOL	3,899,236	3,730,397	4,253,273	5,226,771	5,457,019
325	JACOB ELEMENTARY SCHOOL	5,121,212	4,916,231	6,181,957	6,491,665	6,300,409
335	IROQUOIS HIGH SCHOOL	13,718,128	12,583,009	12,829,635	15,831,923	15,561,984
340	MEYZEEK MIDDLE SCHOOL	8,033,926	7,937,215	8,372,573	8,945,254	9,139,810
371	NORTON COMMONS	4,766,814	5,148,228	6,292,084	5,762,839	5,767,101
374	WHITNEY YOUNG ELEMENTARY SCHL	4,320,289	3,838,512	4,143,773	4,373,944	5,087,433
396	JEFFERSON COUNTY TRADITIONAL	7,694,849	7,988,727	9,593,313	8,386,514	8,504,641
406	HUDSON MIDDLE SCHOOL	-	-	230,119	5,336,783	6,198,723
432	KING ELEMENTARY SCHOOL	4,360,952	4,007,286	3,570,279	5,075,369	4,757,181
435	NOE MIDDLE SCHOOL	10,861,661	11,073,116	12,418,426	11,884,434	11,918,135
440	MCFERRAN ELEMENTARY SCHOOL	6,954,895	6,076,115	6,510,613	8,088,520	7,694,745
456	ACKERLY	242,532	225,290	219,148	251,244	227,403
458	MARY RYAN ACADEMY	916,459	946,248	1,035,311	1,083,921	1,067,300
463	JEFFERSON REG. JUV. DET. CNTR	453,076	446,094	603,024	782,497	782,585
465	HEUSER HEARING & LANGUAGE ACAD	395,667	417,852	129,427	308,624	200,068
470	JOHNSON TRADITIONAL MIDDLE SCH	6,809,765	6,144,779	6,155,064	7,760,720	7,371,005
480	MAUPIN ELEMENTARY SCHOOL	3,863,423	3,821,959	4,241,977	4,853,932	4,619,465
500	PORTLAND ELEMENTARY SCHOOL	3,415,395	3,228,566	3,787,007	4,209,593	4,296,295
520	LINCOLN ELEMENTARY SCHOOL	5,577,549	5,695,517	6,490,570	6,384,387	6,364,956
530	ROOSEVELT-PERRY ELEMENTARY	3,291,996	23,094	90	-	-
560	RUTHERFORD ELEMENTARY SCHOOL	4,223,406	4,070,046	4,502,279	5,108,866	5,388,075
580	SEMPLE ELEMENTARY SCHOOL	5,583,825	5,649,119	6,336,164	7,423,135	7,879,517
590	SHAWNEE HIGH SCHOOL	8,276,837	7,902,902	9,010,458	13,574,619	13,963,354
610	SHELBY ELEMENTARY SCHOOL	6,199,625	5,441,603	5,279,619	6,153,127	5,682,982
620	OLMSTED ACADEMY NORTH	6,588,084	5,961,594	6,479,280	7,877,291	7,777,502
660	COLERIDGE TAYLOR ELEMENTARY	4,923,371	4,121,424	4,756,421	5,820,868	5,797,545
680	CARTER TRADITIONAL ELEMENTARY	5,336,457	5,405,866	5,448,245	5,624,829	5,747,281
710	WESTERN MIDDLE SCHOOL	7,570,043	7,161,052	6,959,909	7,411,135	7,953,161
720	KENNEDY JOHN F	5,147,378	4,433,531	4,961,429	5,892,596	5,852,925
730	OLMSTED ACADEMY SOUTH	7,735,499	7,612,485	7,486,317	8,814,056	8,346,936
768	HOME OF THE INNOCENTS DISCOVER	331,718	302,618	338,907	384,647	385,025
769	HOME OF THE INNOCENTS WEINBERG	1,031,089	1,004,820	1,112,422	1,293,036	1,289,886
784	PEACE ACADEMY	3,437,056	3,536,214	3,441,391	4,032,314	4,035,842
800	GRACE JAMES ACAD OF EXCELL	2,560,999	3,533,070	4,525,697	6,568,781	6,816,185

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

903	BOYS & GIRLS HAVEN	371,220	269,219	460,261	467,538	467,727
906	DAWSON ORMAN ED CENTER	246,117	250,909	257,627	346,145	242,345
915	ST JOSEPH CHILDREN'S HOME	634,930	502,995	744,992	802,371	802,203
917	CHURCHILL PARK REHABILITATION	5,300,059	5,214,699	6,324,005	7,389,920	7,439,744
919	GEORGE UNSELD EARLY CHILHD CTR	2,846,725	2,648,359	2,884,324	2,960,603	3,267,739
920	AHRENS EDUCATIONAL RESOURCE	1,069,980	998,137	1,138,264	961,902	942,680
933	STATE AGENCY ADMINISTRATION	974,006	845,018	1,066,907	1,016,709	1,016,709
935	CAREER & TECH ED SYSTEM WIDE	1,158,515	847,812	2,010,394	4,644,251	3,929,841
945	SCHOOL COSTS PAID CENTRALLY	7,836,545	17,142,716	24,751,925	30,239,013	38,118,093
950	DISTRICTWIDE EXPENSE	18,403,755	39,068,093	44,846,181	47,567,498	47,846,958
951	PATHFINDER SCHOOL OF INNOV	8,215,926	9,041,259	8,777,498	9,267,846	11,129,024
957	MCFERRAN PRESCHOOL ACADEMY	1,103,317	877,242	876,759	1,289,829	280,086
960	DISTRICTWIDE EXPENSES	1,536,355	2,318,909	2,018,962	171,296,080	218,396,872
978	CHALLENGER LEARNING CENTER	74,842	-	131,466	95,000	95,000
985	YPAS	2,310,756	2,179,595	2,341,489	2,350,880	2,424,044
990	ELEV8 STUDENT LEARNING CTR	-	-	-	275,973	1,104,456
991	ELEMENTARY SCHOOLS	-	-	-	420,000	-
992	MIDDLE SCHOOL	-	-	-	160,000	-
993	SECONDARY SCHOOLS	-	-	-	300,000	-
994	EXCEPTIONAL CHILD CTR	81,830	99,160	69,706	341,603	92,960
998	HOME/HOSPITAL	434,242	671,368	708,573	925,948	903,738
AB1	CHIEF OF STAFF	687,099	662,397	604,014	782,322	1,092,822
AC1	ACCOUNTING SERVICES	1,654,633	1,699,760	1,692,163	1,718,092	1,718,092
AD1	ADMINISTRATION	600,432	659,194	805,325	741,109	741,109
AE1	ADULT EDUCATION	54,912	139,707	131,241	145,851	145,851
AI1	ACCELERATED IMPROVEMENT (AIS)	772,959	847,003	1,040,789	1,221,389	1,121,389
AO1	ACADEMICS	472,069	2,525,940	2,112,036	3,325,219	2,512,727
AS1	SCHOOLS DIVISION	100,308	261,660	527,720	683,847	561,347
AT1	ACTIVITIES AND ATHLETICS	775,056	707,743	908,009	918,526	948,526
BA1	BENEFITS AND EMPLOYEE SERVICES	1,223,708	1,397,325	1,488,592	1,835,192	1,873,442
CA1	ELEM & SECONDARY ACADEMICS	3,350,564	2,382,278	1,945,584	2,679,606	1,950,522
CC1	COMMUNICATION/COMMUNITY RELA	1,615,322	1,483,288	2,300,846	2,323,362	2,071,324
CE1	TECHNOLOGY INTEGRATION	3,122,708	2,808,500	3,055,034	3,060,366	2,841,079
CH1	SCHOOL CHOICE	1,463,115	1,805,484	1,656,982	1,805,964	1,928,964

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

CI1	FACILITIES CAPITAL IMPROVEMENT	8,256,020	9,381,872	15,029,003	8,193,326	7,009,984
CM1	PROFESSIONAL LEARNING	3,321,644	2,948,120	2,859,741	5,343,978	4,681,893
CT1	HR PERSONNEL SERVICE	3,865,949	3,462,871	4,069,366	4,893,154	4,860,707
DE1	DUVALLE EDUCATION CENTER	458,761	503,658	514,056	546,390	546,390
DG1	DIGITAL TECHNOLOGY	(151)	(161)	-	-	-
DV1	DIVERSITY EQUITY POVERTY DIV	3,488,755	3,880,410	4,489,203	6,341,548	6,348,032
EA1	EARLY CHILDHOOD	935,493	1,293,109	560,149	1,665,041	667,284
EC1	EXCEPTIONAL CHILD EDUCATION	6,744,259	6,969,533	7,870,329	10,585,624	10,642,924
EP1	ECE PLACEMENT AND ASSESSMENT	44,889	-	-	-	-
ER1	LABOR MGT & EMPLOYEE RELATIONS	622,132	668,281	707,977	901,958	901,958
EV1	ACCT, RES & SYSTEM IMP	545,722	487,603	603,548	663,248	558,248
FA1	FACILITY PLANNING	1,052,311	1,074,308	1,262,351	1,394,933	1,394,933
FI1	SCHOOL CULTURE & CLIMATE	2,998,153	2,454,125	4,024,524	6,777,803	6,777,803
FO1	MIDDLE SCHOOLS	377,195	498,632	622,481	738,567	663,663
FP1	BUDGET	729,721	886,424	728,747	813,624	797,169
FS1	FINANCIAL SERVICES DIVISION	282,249	309,079	287,552	403,066	380,066
GA1	GRANTS AND AWARDS ACCOUNTING	555,361	600,303	624,058	651,457	643,657
GC1	GENERAL COUNSEL	1,686,850	1,831,835	1,795,952	2,444,676	2,415,146
GL1	GREATER LOU ED COOP	-	149,564	72,243	289,130	289,130
HP1	PHYSICAL DEV & HEALTH SERV	3,079,665	3,138,647	3,356,376	3,760,375	3,760,375
HR1	HUMAN RESOURCES	5	-	-	-	-
HU1	HUMAN RESOURCES DIVISION	1,039,521	1,074,128	1,071,031	960,323	630,343
IA1	INTERNAL AUDIT	758,734	702,380	907,887	893,302	908,302
LE1	MULTILINGUAL	1,920,551	1,906,119	2,413,006	2,519,378	3,821,172
LI1	LIBRARY MEDIA SERVICES	1,762,316	2,044,973	2,021,591	2,091,073	2,091,073
MI1	INFORMATION TECHNOLOGY	12,052,794	9,433,128	9,031,108	9,822,963	9,780,397
MP1	MATERIALS PRODUCTION	1,480,660	1,617,353	1,607,882	1,889,711	1,889,711
ON1	ELEM ZONE1	454,520	438,665	842,218	671,041	671,041
OP1	OPERATIONS SERVICES	869,148	1,398,612	1,360,175	1,616,735	1,601,325
PL1	SYSTEMS IMPROVEMENT	1,548,413	1,449,301	1,536,255	1,769,122	1,769,122
PM1	PROPERTY MGMT & MAINT	23,392,229	26,859,587	28,022,851	22,530,472	23,434,980
PP1	PUPIL PERSONNEL	1,236,310	1,383,253	1,386,216	1,539,460	1,539,460
PR1	PAYROLL AND CASH MANAGEMENT	1,369,618	1,498,081	1,509,756	1,908,878	1,908,878
PU1	PURCHASING	1,036,873	1,045,396	1,097,305	1,249,193	1,249,193

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET - ALL UNITS

RD1	RESOURCE DEVELOPMENT	526,153	532,311	555,124	590,007	590,007
SF1	SAFETY AND ENVIRONMENTAL SERV	1,311,406	1,436,319	1,486,826	20,967,495	15,513,088
SI1	SECURITY AND INVESTIGATIONS	2,303,252	3,116,325	3,824,780	6,228,203	6,228,203
SP1	SUPPORT PROGRAMS	1,516,477	1,459,332	1,666,139	1,736,784	2,090,034
SR1	STOBER	-	-	-	920,451	930,451
ST1	TRANSITION READINESS	1,836,211	1,542,952	1,668,415	1,957,965	1,929,190
SU1	SUPPLY SERVICES	2,365,813	2,296,619	2,289,732	3,513,529	3,477,129
SX1	HIGH SCHOOLS	712,555	664,145	860,501	881,608	896,608
TD1	TECHNOLOGY DIVISION	1,817,429	8,290,471	31,341,963	16,024,556	7,154,961
TH1	ELEM ZONE 3	500,548	454,259	700,333	568,304	568,304
TI1	TITLE I,II,IV, & PRG SUPPORT	896,678	431,906	605,739	2,287,716	7,187,716
TR1	TRANSPORTATION SERVICES	41,258,295	46,980,074	47,194,993	53,116,739	58,751,556
TS1	ASSESSMENT	559,536	690,915	881,806	787,124	787,124
TW1	ELEM ZONE 2	430,237	450,454	562,921	594,574	594,574
VM1	VEHICLE MAINTENANCE	15,429,144	17,166,988	21,130,085	22,153,807	17,153,807
	GRAND TOTAL	1,221,485,739	1,271,241,539	1,473,831,695	1,720,429,399	1,744,360,855

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY OBJECT CODE

Instructional Level & Object Code		2021 Actuals	2022 Actuals	2023 Actuals	2024 Orig Budget	2025 Budget
0110	CERTIFIED PERMANENT SALARY	564,447	20,379	(393,163)	-	-
011001	SUPERINTENDENT-CERTIFIED SALAR	326,677	332,427	325,927	321,600	321,600
011002	DEPUTY SUPER-CERTIFIED SALARY	174,752	179,187	73,756	195,900	195,900
011003	ASST SUPERINT-CERTIFIED SALARY	1,705,816	1,663,231	1,877,285	2,025,689	2,025,689
011006	DIRECTOR-CERTIFIED SALARY	3,118,892	3,482,887	4,296,781	4,831,182	4,831,182
011007	ASST DIRECTOR-CERTIFIED SALARY	1,177,778	1,193,407	1,273,635	1,457,648	1,457,648
011008	MANAGER-CERTIFIED SALARY	521,786	384,547	420,344	604,183	604,183
011009	COORDINATOR-CERTIFIED SALARY	1,297,739	1,231,197	1,195,182	1,431,077	1,431,077
011010	SPECIALIST-CERTIFIED SALARY	1,908,192	1,997,371	1,992,274	2,995,439	2,489,064
011011	SUPERVISOR-CERTIFIED SALARY	345,479	309,329	508,753	778,810	778,810
011012	OTH ADMIN-CERTIFIED SALARY	271,950	359,522	312,215	169,506	169,506
011013	ADMIN/PT-CERTIFIED SALARY	1,594,372	1,253,389	1,122,102	1,722,472	1,455,834
011016	INSTRUCTIONAL COACH (SCH BSD)	11,567,890	11,506,397	11,805,701	12,734,472	12,896,672
011020	CERTIFIED SALARY-PRINCIPAL	17,949,585	18,095,346	19,159,751	20,242,925	19,904,200
011021	CERTIFIED SALARY-AST PRINCIPAL	29,915,892	29,948,108	31,780,384	37,132,556	37,156,161
011022	CERTIFIED SALARY-TEACHERS	383,138,200	376,446,263	383,085,405	454,129,899	480,256,127
011023	CERTIFIED SALARY-LIBRARIAN	11,063,979	10,730,828	10,714,967	11,952,852	12,186,852
011024	CERTIFIED SALARY-COUNSELOR	22,973,262	23,448,070	25,944,922	28,837,335	30,699,864
011025	CERTIFIED SALARY-PSYCHOLOGIST	3,295,258	3,216,202	3,721,774	4,884,168	4,695,568
011026	CERTIFIED SALARY-PSYCHOLST/PT	630	-	-	-	-
01102B	CERTIFIED SALARY-TEACHERS	484,234	491,374	519,380	124,780	-
011037	RESOURCE TEACHER-REGULAR PROG	24,048,078	23,373,578	25,183,506	26,644,999	25,103,823
011038	RESOURCE TEACHER-OTHER	130,426	143,773	500,376	946,767	2,636,967
011039	CERTIFIED SALARY-TEACHER/PT	4,457	1,362,069	1,981,057	573,870	20,000
011040	CERTIFIED SALARY-SOCIAL WKR	1,021,973	1,093,947	1,197,344	1,276,500	1,276,500
011042	CERTIFIED SALARY-EMPL CONSULT	4,509	-	-	-	-
011047	CERTIFIED SALARY-ASST PRIN P/T	651	999	4,580	5,623	-
011048	CERTIFIED SALARY-COUNSELOR P/T	229,898	121,629	241,191	29,500	29,000
011049	CERTIFIED SALARY-LIBRARIAN P/T	-	403	6,640	-	-
0111	EXTENDED DAY	6,002,214	5,695,474	5,798,408	5,474,178	5,474,178
011122	EXT DAY TEACHER	448	769	488	-	351,500

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY OBJECT CODE

011123	EXT DAY LIBRARIAN	-	1,082	-	-	-
01112B	EXT DAY TEACHER	-	-	-	-	44,000
011222	EXTRA DUTY CERT./TEACHERS	5,224,295	5,309,467	5,495,036	22,769,672	20,644,415
011285	DEPT HEAD/TEAM LDR	856,648	863,396	819,047	1,453,407	1,436,522
011327	OTHER CERTIFIED WORKSHOPS	2,403,884	3,214,595	5,253,518	1,706,642	1,492,137
011392	OTHER CERTIFIED-EXT TIME	8,606,977	7,338,728	6,568,455	11,746,841	14,772,916
011393	CERTIFIED HOURLY	(6,519)	(810)	278	-	-
011399	OTHER CERTIFIED-MISCELLANEOUS	-	20,000	28,500	-	20,000
0114	NATIONAL BOARD TCHR CERT	295,368	253,128	2,050	330,000	330,000
012032	CERTIFIED SUB TEACHER/UNDISTR	7,400	11,568	66,803	12,000	60,000
012036	CERTIFIED SUB TEACHER	2,669,766	9,331,112	10,522,583	7,354,342	6,981,147
012089	CERTIFIED SUBS-INSTRUCTOR	7,904	21,081	8,353	2,500	4,000
013004	ATTORNEY-CLASSIFIED SALARY	149,400	548,670	594,076	755,593	755,593
013014	CLRK/SECRTY-CLASSIFIED SALARY	34,111,315	33,230,200	33,038,303	39,082,106	40,352,799
013015	CLRK/SEC PT CLASSIFIED SALARY	73,179	101,531	126,680	107,505	110,380
013018	THERAPIST-CLASSIFIED SALARY	9,668,421	9,747,212	10,869,463	11,678,097	12,073,226
013028	CLASSIFIED-INSTRUCT ASST	23,722,767	20,874,936	22,324,578	35,715,077	34,973,635
013029	CLASSIFIED INSTR ASST/PT	420	579	22,774	24,858	2,000
013030	CLASSIFIED-LUNCHRM/OFFICE ASST	1,410,845	1,351,551	1,330,608	1,599,990	2,083,916
013044	CLASSIFIED SALARY-OTH INST EMP	8,258,519	9,006,309	10,284,875	14,749,453	14,438,594
013046	CLASSIFIED SALARY-INVESTIGATOR	294,942	300,252	195,482	357,702	357,702
013050	CLASSIFIED SALARY-DRIVER	24,033,140	23,673,338	23,152,960	25,875,298	23,701,588
013051	CLASSIFIED SALARY-DRIVER P/T	7,353	5,706	188	-	-
013053	CLASSIFIED SALARY-MECH/OTH GAR	4,417,924	4,385,187	4,095,655	5,260,166	5,260,166
013054	CLASSIFIED SALARY-ME/GAR PT	-	-	2,186	43,300	43,300
013055	CLASSIFIED SALARY-COMPOUND ATT	1,037,432	979,154	922,005	1,165,693	1,165,693
013057	CLASSIFIED SALARY-TRANSPT AIDE	2,754,626	2,796,786	2,590,502	3,048,496	2,710,224
013059	CLASSIFIED SALARY-CUST/PO-P/T	-	-	278	-	-
013060	CLASSIFIED SALARY-PLANT OPR	7,195,325	7,386,191	8,078,109	9,583,491	9,395,717
013061	CLASSIFIED SALARY-CUSTODIAN	16,420,851	15,441,039	16,841,065	27,781,386	27,219,304
013063	CLASSIFIED SALARY-SCH SECURITY	5,483,781	5,372,162	11,373,855	14,458,449	13,445,257
013064	CLASSIFIED SAL-SCH SECURITY PT	2,338	986	78	1,000	-
013065	CLASSIFIED SAL-UNIFORM SEC OFF	999,291	1,218,264	1,552,396	3,519,491	3,519,491
013067	CLASSIFIED SAL-TECH/SAFET INSP	127,755	130,213	140,530	146,991	146,991

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY OBJECT CODE

013069	CLASSIFIED SALARY-INSPECTOR	49,167	52,404	57,092	62,528	62,528
013070	CLASSIFIED SALARY-TECHNICIAN	2,274,638	2,095,071	2,197,879	3,099,076	3,099,076
013071	CLASSIFIED SAL-TECHN/ELECTRONC	713	-	-	-	-
013072	CLASSIFIED SAL-REG MAINTENANCE	6,779,074	7,558,396	7,822,809	9,330,784	9,274,988
013074	CLASSIFIED SAL-SUMMER MAINTNCE	45,819	48,186	28,688	45,075	-
013075	CLASSIFIED SALARY-WAREHOUSE CL	900,218	886,036	903,200	1,013,775	1,013,775
013077	CLASSIFIED SAL-GROUND SHOP EMP	1,308,105	1,598,587	1,783,531	2,444,511	2,444,511
013078	CLASSIFIED SALARY-AIDE	24,191	24,191	25,142	26,278	26,278
013079	ADMINISTRATOR PART TIME CLAS	48,106	56,085	43,195	59,900	59,900
013081	CLASSIFIED SAL-INSTRUCTOR/CERS	1,596,227	1,465,626	1,347,457	1,921,066	1,057,601
013082	CLASSIFIED SAL-OTHER SUPP STAF	6,987,642	6,963,656	8,595,861	12,033,279	11,974,754
013084	OTH ADMIN STAFF-CLASSIFIED SAL	8,398,563	7,819,177	7,854,257	11,735,389	13,247,420
013086	DIRECTOR-CLASSIFIED	3,701,759	4,332,133	4,824,943	5,547,151	5,547,151
013087	ASST DIRECTOR-CLASSIFIED	-	-	147,918	271,444	271,444
013088	CLASSIFIED SAL-INSTRUCT EMP PT	19,292	39,741	82,469	86,047	83,143
013089	MANAGER-CLASSIFIED	2,000,746	2,216,517	2,956,971	3,884,967	2,743,043
013091	COORDINATOR-CLASS	7,837,457	8,048,528	8,697,735	11,235,085	11,224,062
013096	SPECIALIST-CLASSIFIED	3,170,060	3,183,327	4,578,928	5,788,035	5,275,407
013097	SUPERVISOR-CLASSIFIED	3,112,233	3,398,229	3,633,693	3,871,207	3,871,207
013098	NURSE-CLASSIFIED	1,850,717	1,882,004	1,914,082	2,104,637	2,051,544
013127	OTHER CLASSIFIED WORKSHOPS	-	-	-	10,000	10,000
013183	CLS SAL-WRSH/PCURR STIP/CLASS	530,193	787,448	685,644	343,250	282,350
013195	OTHER CLASSIFIED-EXT TIME	1,152,274	3,263,826	4,083,102	1,690,909	4,886,709
013199	OTHER CLASSIFIED SALARIES	2,582	182,374	9,000	7,690,459	9,134,000
0140	CLASSIFIED OVERTIME SALARY	1,013,585	2,937,715	4,003,123	1,312,829	4,968,350
0150	CLASSIFIED SUBSTITUTE SALARY	34,517	48,765	110,447	110,000	110,000
015031	CLASSIFIED-SUBSTITUTE CLERK	166,860	254,547	446,581	117,888	89,950
015052	CLASSIFIED SUBSTITUTE DRIVER	356,782	1,365,871	1,914,051	840,000	2,000,000
015062	CLASSIFIED SUB CUSTODIAN	354,008	418,998	435,585	403,400	553,600
015063	SUB SECURITY MONITOR	15,086	46,616	88,006	7,650	10,550
015068	SUPP STAFF SUB - CLASSIFIED	14,576	22,744	16,439	-	-
015080	CLASSIFIED SUB-LUNCHROOM ASST	2,344	2,477	3,590	-	-
015089	CLASSIFIED SUB INSTRUCTOR	1,288	16,475	20,903	3,800	4,200
015091	CLASSIFIED SUB ASSISTANT	42,098	143,213	262,799	21,300	49,565

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY OBJECT CODE

015097	SUBSTITUTE BUS MONITOR	6,210	38,232	34,875	113,000	113,000
0170	PARA-PROFESSIONAL	684,429	832,897	951,454	-	19,100
0190	BOARD PER DIEM	28,650	31,650	33,900	36,000	36,000
0211	GROUP LIFE INSURANCE	676,317	637,266	702,198	706,750	478,573
0213	GROUP LIABILITY INSURANCE	2,795,258	2,900,707	3,935,284	3,164,385	3,143,032
0215	DISABILITY INSURANCE	1,780,627	1,111,628	1,239,472	1,899,287	1,722,957
0221	EMPLOYER FICA CONTRIBUTION	8,834,454	8,988,256	9,428,186	10,159,012	9,695,117
0222	EMPLOYER MEDICARE CONTRIBUTION	10,327,798	10,394,963	10,986,323	10,861,350	9,774,348
0231	KTRS EMPLOYER CONTRIBUTION	17,724,792	17,797,685	18,733,148	18,701,016	15,532,100
0231CS	KTRS EMPLOYER CONT CRITICL SHT	25,042	373,513	570,057	-	-
0232	CERS EMPLOYER CONTRIBUTION	35,893,742	40,172,935	41,496,985	41,165,569	39,355,477
0240	TUITION REIMBURSEMENT	54,081	6,628	49,985	50,000	50,000
0253	KSBA UNEMPLOYMENT INSURANCE	(176,548)	881,112	(741,099)	665,595	635,630
0260	WORKERS COMPENSATION	4,950,013	5,088,977	7,272,007	4,526,254	4,404,560
0280	ON-BEHALF PAYMENTS	321,755,443	323,310,864	412,065,337	323,310,864	323,310,864
0294	FED FUNDED HEALTH CARE BENEFIT	-	-	1,547	-	-
0298	OTHER EMPLOYER PAID BENEFITS	726,445	839,376	906,056	752,879	46,820
0299	OTHER EMPLOYEE BENEFITS	(4,120)	-	-	-	-
0321	WORKSHOP CONSULTANT	-	-	-	10,000	600
0322	OTHER EDUCATIONAL CONSULTANT	86,530	278,121	278,522	679,229	477,984
0335	PROFESSIONAL CONSULTANT	-	74,009	-	-	-
0338	REGISTRATION FEES	228,111	284,429	431,453	388,484	586,088
0339	OTR PROF TRAINING & DEV SVCS	267,347	980,162	333,494	1,783,692	1,420,978
0341	DRUG TESTING	16,638	23,280	28,821	64,000	49,000
0342	AUDITING SERVICES	327,627	268,560	328,397	341,400	356,400
0343	LEGAL SERVICES	883,565	616,629	627,353	840,000	825,000
0344	FINANCIAL SERVICES	131,357	91,266	117,041	150,000	150,000
0345	MEDICAL SERVICES	1,801,695	1,898,173	1,872,249	2,424,764	2,382,664
0347	SECURITY SERVICES	70,780	273,011	400,884	388,558	565,658
0349	OTHER PROFESSIONAL SERVICES	1,867,474	8,015,238	4,658,708	18,457,137	10,529,810
0352	OTHER TECHNICAL SERVICES	-	-	-	500	500
0411	WATER/SEWAGE	1,354,342	1,895,082	2,058,622	2,100,000	2,100,000
0411GG	WATER./SEWAGE	(684,957)	-	-	-	-
0413	SEWAGE	2,764,430	3,883,569	4,168,271	4,290,000	4,290,000

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY OBJECT CODE

0413GG	SEWAGE	(1,285,645)	-	-	-	-
0421	SANITATION SERVICE	395,794	796,908	879,239	983,500	981,500
0424	CONTRACT GROUNDS SERVICE	90,695	69,016	42,056	50,000	155,000
0426	LAUNDRY/DRY CLEANING SERVICES	-	230	(285)	-	-
0432	TECHNOLOGY-RELATED R&M	267,797	506,678	1,388,153	901,005	770,673
0433	EQUIP/MACHINERY/FURNITURE R&M	66,285	121,633	152,565	165,439	171,039
0434	BUILDING REPAIRS & MAINTENANCE	751,165	1,081,445	4,078,392	2,445,739	3,062,876
0435	Vehicle Repair and Maintenance	1,560	32,128	12,546	36,841	31,841
0436	ELECTRONICS REPAIR & MAINTEN	56,962	44,552	63,187	90,000	90,000
0439	OTHER REPAIRS AND MAINTENANCE	9,339,516	10,526,459	17,810,301	8,926,389	7,750,400
0439GG	OTHER REPAIRS AND MAINTENANCE	(337,835)	-	-	-	-
0441	LAND OR BUILDING RENT	76,398	39,255	57,061	1,044,451	1,002,951
0444	COPIER RENTAL	21,249	66,712	129,782	171,177	205,800
0449	OTHER RENTALS	136,040	524,536	1,129,896	404,702	350,548
0490	OTHER PURCHASED PROPERTY SRVCS	(522,543)	80,513	1,290,043	-	-
0513	BUS TOKEN - PUBLIC CONVEYANCE	26,300	59,715	1,811	44,205	49,600
0514	CONTRACT BUS SERVICES	51,550	813,803	455,798	1,655,841	2,188,373
0515	CONTRACTED BUS MAINTENANCE SRV	47,219	68,514	52,544	88,000	88,000
0519	STD TRANSP PURCH OTH SRVCS	-	-	-	-	3,920
0521	PUPIL TRANSPORTATION INSURANCE	3,603,110	4,069,342	4,420,275	5,300,000	5,300,000
0522	PROPERTY INSURANCE	1,512,190	1,743,513	1,936,155	2,500,000	2,500,000
0522GG	PROPERTY INSURANCE	(1,499,129)	-	-	-	-
0523	FIDELITY INSURANCE	15,415	15,002	15,308	17,000	19,000
0524	FLEET INSURANCE	902,222	1,015,227	1,176,562	1,325,000	1,325,000
0524GG	FLEET INSURANCE	(510,313)	-	-	-	-
0526	LEGAL LIABILITY INSURANCE	67,400	-	-	-	-
0527	STUDENT LIABILITY INSURANCE	419,965	449,898	449,898	424,898	424,898
0527GG	STUDENT LIABILITY INSURANCE	(540,900)	-	-	-	-
0529	OTHER INSURANCE	302,602	188,661	198,392	320,000	652,160
0531	POSTAGE	475,507	338,394	419,031	581,924	506,804
0532	TELEPHONE	1,146,971	1,508,506	2,606,364	1,620,750	1,615,800
0532GG	TELEPHONE	(524,765)	-	-	-	-
0532R	TELEPHONE E-RATE	(2,928,457)	(1,003,956)	(680,069)	-	-
0533	ON-LINE NETWORK	650,389	688,123	807,590	688,123	807,590

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY OBJECT CODE

0534	CELL PHONE SERVICES	104,514	96,527	121,145	125,710	170,147
0537	CABLE TV	1,858	1,792	1,876	2,700	3,400
0538	SHIPPING/DELIVERY/FREIGHT SVCS	15,127	14,097	13,767	21,892	13,782
0539	OTHER COMMUNICATIONS	2,757	2,619	2,760	3,000	3,000
0542	NEWSPAPER ADVERTISING	1,950	2,445	2,445	5,810	3,150
0549	OTHER ADVERTISING	51,603	26,102	100,090	101,225	45,167
0559	OTHER PRINTING	536,257	689,177	884,410	719,291	691,288
0561	TUITION	-	12,199	311	-	1,000
0569	TUITION - OTHER	102,462	183,409	240,871	340,400	331,700
0580	TRAVEL	5,661	197,518	441,718	548,597	595,246
0581	TRAVEL MILEAGE	37,422	212,593	360,277	396,625	446,173
0589	TRAVEL - OTHER	(1,811,032)	453,787	888,977	-	-
0610	GENERAL SUPPLIES	2,957,070	4,340,309	10,445,243	15,323,684	17,294,525
0616	FOOD NON INSTR NON FOOD SVC	26,659	111,154	127,463	94,525	93,850
0617	FOOD INSTR NON FOOD SERVICE	7,244	27,785	29,986	23,100	12,700
0621	NATURAL GAS	3,054,949	3,951,978	4,740,306	4,613,750	4,600,000
0622	ELECTRICITY	14,138,629	17,541,411	19,065,009	19,813,750	19,800,000
0622GG	ELECTRICITY	(6,269,902)	-	-	-	-
0623	BOTTLED GAS	4,651	14,797	10,964	-	-
0626	GASOLINE	228,075	306,946	345,949	296,850	386,966
0627	DIESEL FUEL	1,534,684	5,125,069	5,613,509	5,258,754	5,278,915
0630	FOOD	-	-	53,165	60,000	60,000
0641	LIBRARY BOOKS	584,093	712,310	746,789	421,297	422,309
0642	PERIODICALS & NEWSPAPERS	147,933	181,581	204,665	154,816	93,150
0643	SUPPLEMENTARY BKS/STUDY GUIDES	1,246,755	1,624,911	1,492,163	640,510	644,354
0644	TEXTBOOK & OTHER INSTR MATERIA	670,474	809,851	705,718	3,052,982	357,313
0645	AUDIOVISUAL MATERIALS	9,360	9,565	8,325	15,441	7,050
0646	TESTS	128,766	268,262	204,177	159,700	167,500
0647	REFERENCE MATERIALS	2,748	2,362	65,020	67,710	44,999
0649	BINDING & REPAIRS	-	4,222	-	-	-
0650	SUPPLIES TECHNOLOGY RELATED	4,414,893	5,797,270	6,981,349	7,544,491	8,010,992
0661	LUBRICANTS	69,733	73,591	102,860	215,785	110,000
0662	TIRES & TUBES	242,725	409,309	429,855	263,231	314,000
0663	REPAIR PARTS	1,888,554	2,625,910	2,912,026	2,001,558	1,952,152

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY OBJECT CODE

0669	OTHER TRANSPORTATION R & M	388,519	102,600	227,196	88,334	76,884
0673	STUDENT FEES & REGISTRATIONS	6,181	6,421	12,262	3,500	1,100
0674	STUDENT AWARDS	4,394	4,215	12,005	22,595	34,916
0675	STUDENT ORGANIZTN SUPPLIES	1,804,823	1,850,548	1,847,328	1,963,031	1,915,388
0676	STUDENT SCHOLARSHIPS	-	-	-	5,000	5,000
0679	OTHER STUDENT ACTIVITIES	-	1,276	(11,439)	7,875	48,325
0692	HEALTH SUPPLIES	147,774	137,306	212,885	201,267	234,844
0694	EQUIPMENT SUPPLIES	505,731	332,430	596,444	486,578	584,000
0697	OTHER SUPPLIES & MATERIALS	555,624	1,697,655	1,728,972	1,461,870	1,506,339
0698	LAWN AND LANDSCAPING SUPPLIES	19,623	14,315	13,714	27,550	22,870
0710	LAND & IMPROVEMENTS	6,200	29,900	600,448	1,043,840	15,000
0731	MACHINERY	2,033	15,495	-	8,630	8,530
0732	VEHICLES	4,570,836	727,846	3,373,383	5,400,000	400,000
0732GG	VEHICLES	(514,755)	-	-	-	-
0733	FURNITURE AND FIXTURES	2,051,998	2,546,429	4,043,729	4,094,312	2,443,743
0734	TECHNOLOGY-RELATED HARDWARE	5,348,005	3,962,653	23,703,881	8,367,206	2,257,096
0735	TECHNOLOGY SOFTWARE	4,543,843	3,166,958	4,201,913	6,305,014	4,512,231
0735GG	TECHNOLOGY SOFTWARE	(585,954)	-	-	-	-
0739	OTHER EQUIPMENT	4,343,592	4,917,374	9,794,936	2,096,291	1,876,617
0810	DUES & FEES	329,525	288,304	264,614	319,746	296,169
0811	PERMITS	178,800	171,600	180,397	175,000	175,000
0891	DIPLOMAS & GRADUATION EXPENSES	43,150	51,869	41,746	47,908	60,108
0892	PARENT INVOLVEMENT MEETINGS	-	-	-	5,600	-
0893	UNIFORMS	204,836	262,747	189,222	247,358	310,801
0894	INSTRUCTIONAL FIELD TRIPS	84,283	67,641	134,862	239,500	235,350
0896	STUDENT WAGES	-	16,988	12,405	16,500	16,000
0899	OTHER MISC EXPENDITURES	319,581	356,655	322,476	2,553,320	5,731,592
0899O	OTHER MISC EXPENSES	-	-	-	5,000,000	-
0910	FUND TRANSFERS OUT	6,652,411	6,693,755	22,595,653	28,869,153	1,869,152
	GRAND TOTAL	1,221,485,739	1,271,241,539	1,473,831,695	1,558,124,063	1,530,113,634

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY FUNCTION

Function		2021 Actuals	2022 Actuals	2023 Actuals	2024 Orig Budget	2025 Budget
1100	REGULAR INSTRUCTION	528,075,026	531,028,916	614,576,947	628,445,878	636,882,222
1200	INSTRUCTION - HOME&HOSPITAL	662,230	1,129,535	1,218,561	1,296,198	1,290,247
1900	INSTRUCTION - OTHER	169,758,813	165,308,239	156,687,857	207,780,887	211,410,916
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,443,059	1,500,834	1,568,299	1,468,959	1,470,459
2112	ATTENDANCE SERVICES	675,442	700,871	731,634	861,977	936,277
2113	SOCIAL WORK SERVICES	1,926,539	1,996,287	2,049,264	3,229,138	3,276,160
2119	PUPIL ATT & SOCIAL WORK OTHER	7,050,384	6,958,944	8,603,559	11,961,179	12,255,604
2121	GUIDANCE SUPERVISION	167,469	168,341	165,602	175,804	165,804
2122	GUIDANCE COUNSELING	48,407,373	48,992,284	61,273,511	53,069,313	55,056,462
2124	GUIDANCE-INFORMATION SVCS	539,675	571,853	530,574	753,918	726,543
2130	HEALTH SERVICES	1,491,166	1,552,375	1,715,455	1,496,715	959,358
2134	HEALTH SERVICES NURSING	3,156,127	3,202,140	3,245,213	4,012,266	4,464,911
2139	HEALTH SERVICES OTHER	-	10,133	234,596	471,049	471,049
2149	PSYCHOLOGICAL OTHER	3,274,693	3,238,000	3,701,919	4,693,436	4,620,736
2152	SPEECH PATHOLOGY	7,539,053	7,268,040	8,245,733	9,025,967	9,356,392
2170	VISUALLY IMPAIRED/VISION SERV	1,750,259	1,856,546	1,720,716	1,751,644	1,996,394
2180	PHYSICAL THERAPY	3,802	1,093	2,023	20,000	20,000
2190	OTHER STUDENT SUPPORT SERVICES	1,170,016	1,262,579	1,966,618	4,206,855	4,213,855
2211	IMPROVEMENT OF INSTRU SUPERV	21,537,259	24,351,195	23,984,688	30,922,524	44,335,388
2212	INSTRUCTION & CURRICULUM DEVEL	9,251,349	9,918,377	10,992,506	11,029,259	8,562,576
2213	PROFESSIONAL DEVELOPMENT	44,199,060	45,183,168	55,196,029	48,209,750	34,909,108
2215	IMPROVEMENT OF INSTR CURR RES	56,280	100,836	123,702	114,798	114,798
2221	LIB/EDUC MEDIA SVCS SUPERV	1,763,300	2,028,063	1,985,709	2,163,496	2,188,031
2222	LIB/EDUC MEDIS SVCS SCH LIB	13,082,445	12,773,126	12,924,993	14,817,475	16,403,137
2230	INSTRUCTION RELATED TECHNOLOGY	6,151,003	11,049,656	14,868,730	8,722,498	6,059,485
2290	OTHER INSTRUCTIONAL STAFF SUPP	12,779,794	12,863,150	13,648,788	14,347,863	14,600,142
2311	BOARD ACTIVITIES	1,800,571	2,161,046	2,848,166	2,065,705	2,065,705
2314	LEGAL SERVICES	959,644	1,145,858	1,255,972	1,646,031	1,616,501
2316	STAFF RELATIONS & NEGOTIATIONS	648,132	668,281	707,977	901,958	901,958
2321	SUPERINTENDENT'S OFFICE	1,170,280	1,191,111	1,251,476	1,380,734	1,591,234
2324	EQUITY & DIVERSITY	2,517,903	2,754,483	3,199,035	4,036,960	3,939,038

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY FUNCTION

2390	OTHER DISTRICT ADMINISTRATION	132,334	138,291	135,230	130,436	125,909
2410	PRINCIPAL'S OFFICE	114,614,759	115,325,909	130,443,578	131,039,567	129,905,399
2490	OTHER ADMIN SUPP SERV	(42,288)	81,818	29,233	52,500	52,500
2511	FINANCE OFFICER'S OFFICE	4,278,095	8,415,368	12,503,856	7,842,259	7,819,259
2512	BUDGETING	729,721	886,424	728,747	813,624	797,169
2513	RECEIPTS AND DISBURSEMENTS	655,405	689,785	718,389	743,214	743,214
2514	PAYROLL OFFICE	1,369,618	1,498,081	1,509,756	1,908,878	1,908,878
2515	ACCOUNTING OPERATIONS	1,444,176	1,498,463	1,649,568	1,750,835	1,743,035
2516	INTERNAL AUDITING	781,284	725,205	929,187	929,102	934,102
2518	OPERATONS	1,569,479	2,098,793	2,069,526	1,569,735	1,545,460
2519	FISCAL OPERATIONS OTHER	-	20,390	29,489	61,000	3,081,000
2520	PURCHASING	3,290,209	3,228,711	3,259,960	4,628,957	4,593,057
2530	WAREHOUSING/CENTRAL STORES	1,335,785	1,465,383	1,447,869	1,723,013	1,723,013
2532	PUBLISHING	570,064	241,753	326,528	418,416	484,752
2540	PLANNING, RESEARCH, DEV, EVAL	1,311,152	1,230,021	1,285,316	1,420,240	1,315,390
2541	PLANNING SERVICES	782,912	706,930	853,532	1,012,130	1,011,980
2543	DEVELOPMENT SERVICES	526,153	532,311	555,124	590,007	590,007
2544	EVALUATION SERVICES	559,536	690,915	881,806	787,124	787,124
2561	PUBLIC INFO SERV SUPERVISON	1,190,133	1,393,505	2,000,988	1,704,594	1,753,270
2565	PUBLIC INFORMATION SVCS OTH	109,695	112,372	124,318	127,816	127,016
2570	PERSONNEL SERVICES	4,710,021	4,303,621	5,001,830	5,719,866	5,354,689
2571	SUPERVISION OF PERSONNEL SERV	533,301	589,041	561,554	738,667	738,667
2575	HEALTH SERVICES	57,915	55,756	60,117	138,000	195,000
2576	INTERNAL AFFAIRS	60,000	84,589	135,734	230,000	230,000
2577	RISK MANAGEMENT	794,101	911,058	928,246	909,584	909,584
2580	ADMINISTRATIVE TECHNOLOGY SERV	7,003,549	8,687,349	25,500,777	18,225,954	11,670,613
2581	TECHNOLOGY SERV SUPER & ADMIN	24,497	(196,380)	200,195	176,000	165,000
2584	SYSTEM OPERATIONS	227,154	143,136	346,897	144,350	119,450
2585	NETWORK SUPPORT	650,389	688,123	807,590	688,123	807,590
2588	TELECOMMUNICATIONS	156,448	278,321	442,601	225,579	216,700
2589	Other Technology Services	4,933,613	2,963,745	4,487,055	4,118,489	4,143,089
2590	OTHER SUPPORT SERVICES-CENTRAL	3,156,859	5,875,268	6,593,406	7,662,098	7,995,058
2610	OPERATION OF BUILDINGS	57,373,778	76,445,634	88,123,906	107,572,883	100,661,191
2620	MAINTENANCE OF BUILDINGS	18,862,865	21,865,419	28,549,757	21,925,692	20,156,035

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 TENTATIVE BUDGET BY FUNCTION

2630	GROUNDS MAINTENANCE	3,024,652	3,537,927	4,485,254	4,619,595	6,155,911
2641	MECH AND ELECTRICAL MAINTENCE	3,910,677	3,711,924	3,942,627	5,089,799	4,956,094
2642	ELECTRONIC MAINTENANCE	88,879	90,166	97,384	100,394	100,394
2650	VEHICLE OPER-NON-STUDENT	1,501,553	1,758,469	4,007,810	1,674,879	1,720,957
2660	SECURITY OPERATIONS	9,766,245	10,752,178	18,544,218	21,919,040	20,939,795
2662	SECURITY INVESTIGATIONS	727,206	685,977	539,979	798,645	798,645
2670	Safety	504,852	520,868	563,207	593,985	692,621
2710	STUDENT TRANSP. SUPERVISION	5,983,692	6,380,447	9,098,063	6,552,383	6,552,383
2720	BUS DRIVING	40,624,646	45,199,816	45,027,381	44,935,962	51,005,680
2730	BUS MONITORING	3,361,234	3,873,253	3,679,613	4,797,890	4,962,618
2740	BUS MAINTENANCE	14,064,777	15,422,495	18,046,239	20,999,694	15,953,116
2790	OTHER STUDENT TRANSPORTATION	458,605	1,990,725	3,272,152	7,921,181	7,908,247
3100	FOOD SERVICE OPERATIONS	105,577	106,892	182,834	233,896	70,108
3300	COMMUNITY SERVICES	1,160,288	1,114,767	1,993,759	1,801,697	1,883,057
3309	OTH COMM SRVC OPERATIONS	1,327,331	1,275,711	847,570	1,566,668	1,566,668
4300	ARCHITECTURAL/ENGINEERING SVCS	1,368,193	1,395,649	1,753,451	1,713,500	1,713,500
5200	FUND TRANSFERS OUT	6,652,411	6,693,755	22,595,653	28,869,153	1,869,152
5300	CONTINGENCY	-	-	-	162,305,336	214,247,221
	GRAND TOTAL	1,221,485,739	1,271,241,539	1,473,833,126	1,720,429,399	1,744,360,855