

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 Working Budget Report September 2024

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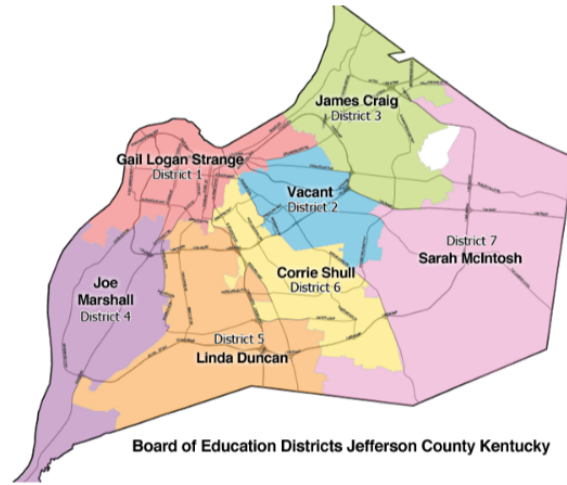
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The Jefferson County Board of Education

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

Board Members

- Gail Logan Strange, District 1
- Vacant, District 2
- James Craig, District 3
- Joseph Marshall, District 4
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- Corrie Shull (Board Chair), District 6
- Sarah McIntosh, District 7



Board of Education Districts Jefferson County Kentucky

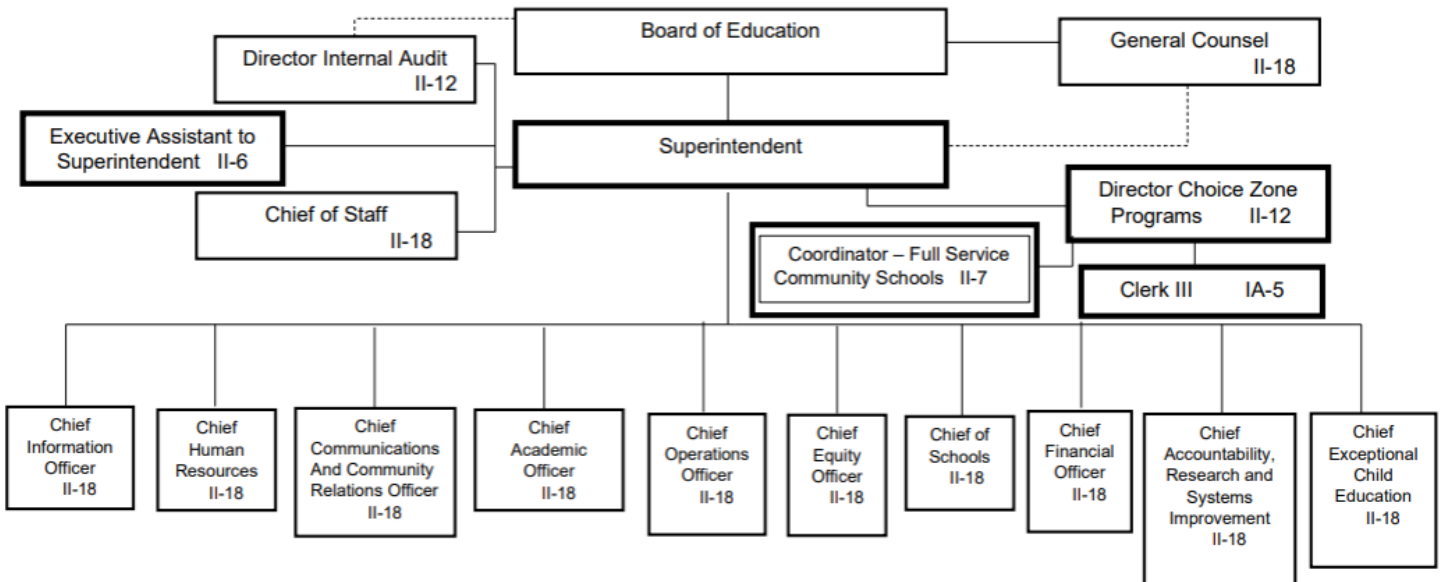
Superintendent – Dr. Martin “Marty” Pollio

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 Jeffersontown 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:



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 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 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.

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 projections 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.

Beginning in FY 2021-22, 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.

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 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.

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 discontinue. 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.

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, and Visual and Performing Arts.
- **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 reasons of safety and program access that exceed the criteria for state reimbursement.
- **Grant "rescues"** within the General Fund for the continuation of 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. Just as 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.

Factors Influencing The FY 2024-25 Budget

There were many operational and economic factors considered in preparing the budget for FY 2024-25. Notable factors influencing this budget are:

SEEK

The Support Education Excellence in Kentucky (SEEK) funding program is a formula-driven allocation of state-provided funds to local school districts. Adequate funding for JCPS and all school districts in the Commonwealth must be an ongoing effort with legislators and taxpayers. Base SEEK (guaranteed per pupil funding) is intended to be the minimum standard of providing adequate education and equitable support among Kentucky school districts. SEEK also includes weighted factors for ESL, ECE, At-Risk, Home & Hospital. Regularly increasing Base SEEK to maintain, or exceed, inflation is necessary to achieve funding adequacy and to properly allocate state budget dollars in support our commitment to public education. The Kentucky Legislative Assembly has increased Base SEEK from \$4,000 in FY 2021-22 to \$4,326 in FY 2024-25.

However, JCPS does not receive all of the Base SEEK calculation from the state since this per-pupil amount is a combination of state and local-required effort of financial support. Within SEEK, there is also a formula for partial reimbursement of transportation. In FY 2024-25, JCPS is projected to receive state support for **38%** of eligible Base SEEK funding and **74.2%** of actual transportation costs. The remaining Base SEEK and transportation costs become the responsibility of local tax payers.

The FY 2024-25 budget projection for SEEK revenue is **\$191,250,483**, which is a decrease of \$3,792,430 in revenue from the prior year and a decrease of \$33,688,517 over the past two years.

Property Taxes

Property taxes serve as the largest component of revenue for JCPS. School districts in Kentucky may levy an annual local tax rate that will generate a maximum of 4% revenue greater than the previous year without the risk of recall. The FY 2024-25 budget projection for property tax revenue is **\$696,117,090**.

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 2024-25 budget projection for occupational tax revenue is **\$211,360,000**.

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. Interest revenue rebounded in the post-pandemic economic recovery to over \$20 million in FY 2022-23 and over \$28 million in FY 2023-24. Based on economic indicators and the district's financial status, the FY 2024-25 budget projection for interest revenue is **\$20,500,000**.

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. The indirect cost revenue from new grants in FY 2024-25 is projected at **\$5,999,570**. However, due to the multi-year accumulation of grant revenues and numerous large federal COVID relief grants, actual revenues for the past three years have been about \$38 million, \$22 million and \$17 million, consecutively.

Retirement Contributions

The **County Employee Retirement System (CERS) rate for FY 2024-25 is 19.71%**, meeting the statutory annual maximum of a 12% annual rate increase. The 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 to the JCPS General Fund for CERS was \$46,071,386 in FY 2023-24 and is projected at \$50,076,818 for FY 2024-25 , an increase to the General Fund of \$4,005,432.**

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 to the JCPS General Fund for KTRS was \$21,517,475 in FY 2023-24 and is projected at \$21,808,087 for FY 2024-25, an increase to the General Fund of \$290,612.**

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 2023-24, state-paid benefits accounted for \$343,001,845 of the overall budget.**

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 Multilingual Learners (MLs) receive ESL services than ever before and approximately 88% of students identified as ML accept ESL support. JCPS is projected to receive \$2,640,834 in FY 2023-24 from the state in SEEK revenue for our ML students. However, **the total General Fund support of the ESL program in FY 2023-24 is \$48,937,882, an increase of \$12,065,385 over last 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. JCPS is projected to receive \$26,396,669 in from the state in SEEK revenue for our ECE students. However, **the total General Fund support of the ECE program in FY 2023-24 is \$158,419,638, an increase of \$8,559,048 over last year.**

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 with 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 2024-25

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. The new year Draft Budget includes significant changes and updates for revenues and expenses since the prior year Working Budget. Assumptions made in preparation of the Draft Budget are impacted by decisions of the Superintendent and the Board. 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 also projected within the Draft Budget.

The FY 2024-25 Draft Budget includes new elements of the General Fund as described below:

- 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 JCPS 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 FY 2023-24, many elementary schools were receiving over allocations totaling over \$10,500,000 in non-standardized additional funding supports. The Elementary Equity Funding formula standardizes additional supports to elementary schools based on the JCPS 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 Overview FY 2024-25

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 recurrent 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	FY25 Tentative
	May 2023	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 Overview FY 2024-25

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
- School allocation standards approved by the Board and Kentucky Department of Education
- 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

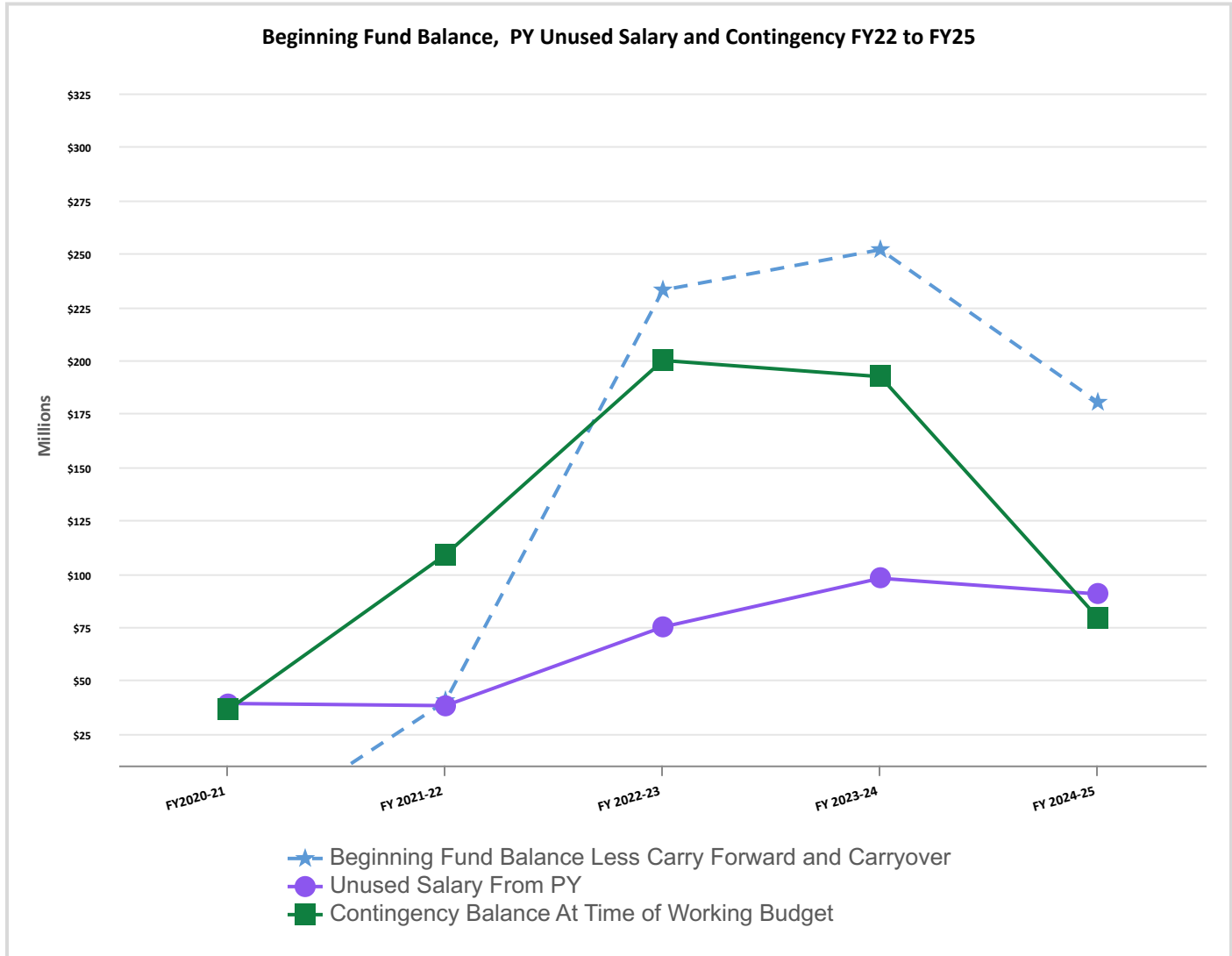
The following items are reflected in the Working Budget that were not included in the Tentative Budget:

- **Recurrent expenses** that were not approved at the time of the Tentative Budget include: 2% COLA (\$20 million budgeted, however actual expenses are expected to be about \$18 million) and Organizational Chart approvals.
- **One-time expenses** that were not part of the Tentative Budget include: Parent Pay- Payment Works (\$12 million); TARC contract services (\$9.8 million); Nursing contract services (\$8 million); Louisville Urban League contract services (\$6 million); Weapons Detection (\$4 million); Evolve 502 contract services (\$3.8 million); Miller bus route contract services (\$2.4 million); new Athletics fields approvals (\$1.5 million); Language Interpretation and Translation services (\$1.5 million); additional patrol vehicles (\$1.2 million).
- **Beginning Fund Balance** is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. Beginning Fund Balance is used in conjunction with the Contingency to balance revenue and expenses. Fund balance is increased by Carry Forward, Carryover and unused salary budget from the prior year.
- **Carry Forward** is the required budget included from the prior year due to purchase orders and requisitions that have not yet been paid. Carry Forward does not affect budget forecasts because these funds balance with expense commitments in the new year.
- **Carryover** was provided in August only for school flex codes and the Annual Facilities Improvement Fund (AFIF). The accommodations of carryover do not impact budget forecasts since we expect end-of-year surpluses in these same components at the end of each current fiscal year.
- **Unused salary** budgeted from the prior year contributes to the Beginning Fund Balance. However, Vacancy Credit (anticipated unused salary budget in the current year) is also a budgeting factor every year, so the District must be careful not to over-project the use funds from both the prior year unused salaries and the current year anticipated Vacancy Credit.
- **Vacancy credit** is anticipated unused salary budget in the current year that is caused by many factors including: lack of candidates to fill positions, resignations, retirements, and the time required to fill vacant positions. Vacancy credit will decrease as (a) the District recruits and retains employees, (b) schools and central office departments strategically choose positions more likely to be filled, and (c) the economic outlook is more favorable for employment rates. Although vacancy credit is not an actual revenue for the district, there 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. Actual unused salary budgeted in FY2023-24 was \$90,396,347. Based on trend data, vacancy credit for FY 2024-25 vacancy credit is estimated at **\$80,000,000**.
- **Contingency** is the mathematical difference between revenue and expenses. The total District revenues include Beginning Fund Balance and the total District expenses include Carry Forward and Carryover. Therefore, there is an indirect relationship among Contingency, Fund Balance, Carry Forward and Carryover. The Kentucky Department of Education recommends a minimum contingency balance of at least 5% of the total general fund expenses (\$76,505,682) to maintain a healthy cash balance that will support the JCPS bi-weekly payroll of about \$45 million and the revenue drought from Spring to Fall. For FY 2024-25, the Contingency balance at the time of the Working Budget is **\$79,288,472**.

Beginning Fund Balance & Contingency

There is an indirect relationship among Fund Balance, Carry Forward, Carryover, Unused Salary from the prior year (PY), and Contingency.

- An important distinction is that **Fund Balance and Carry Forward** are known “balance sheet” calculations that reflect the District’s financial standing at the time of the closing of the prior fiscal year.
- **Carryover** is a new year budget adjustment based on the amount of funds budgeted versus what was actually spent in the prior year.
- **Unused salary** from the prior year directly influences Beginning Fund Balance along with any other unused, unassigned funds that were allocated but not spent and not eligible as carryover.
- **Contingency** is the difference calculated between new year revenues and new year expenses, both known and projected; the Contingency is fluid and changes every time additional expenses are approved and added to the budget.



	FY2020-21	FY2021-22	FY2022-23	FY2023-24	FY2024-25
Beginning Fund Balance Less Carry Forward and Carryover	\$ (27,152,330)	\$ 40,075,417	\$ 232,893,037	\$ 251,805,946	\$ 180,346,997
Unused Salary From PY	\$ 39,070,390	\$ 38,053,873	\$ 74,937,928	\$ 97,762,149	\$ 90,396,347
Contingency Balance At Time of Working Budget	\$ 36,084,839	\$ 108,824,444	\$ 199,882,470	\$ 192,281,958	\$ 79,288,472

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 67,024 (65%) of our students with free or reduced-price lunches.

Other programs considered self-sufficient are the Activity Fund, Day Care Fund, Enterprise Programs Fund, Adult Education Fund, and the Tuition Preschool 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, 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, Brown-Forman, Anthem, Kindred Healthcare, Roman Catholic Archdiocese of Louisville, LG&E and KU Energy.

Fund Categories

The Working Budget for FY 2024-25 is projected at **\$2,366,362,240**. 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 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. Allocations directly to school locations comprise 71.9% of District-wide school-centered costs, while 23.2% go to support services (transportation, academic services, technology and utilities). Only 4.9% of the District budget goes to business office operational expenses (KDE function series 2300 & 2500). The total General Fund budget for FY 2024-25 is **\$1,864,482,371** including \$374,462,946 in beginning of year fund balance and \$343,001,845 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 2024-25 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 2024-25 is **\$7,167,205**.

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 2024-25 is **\$8,219,821**.

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 2024-25 is **\$49,104,452**.

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 **\$250,000,000**.

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 2024-25 is **\$50,000,000**.

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 2024-25 is projected at **\$961,282**.

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 2024-25 is projected at **\$292,881**.

Fund 53 and Fund 54: Enterprise Funds

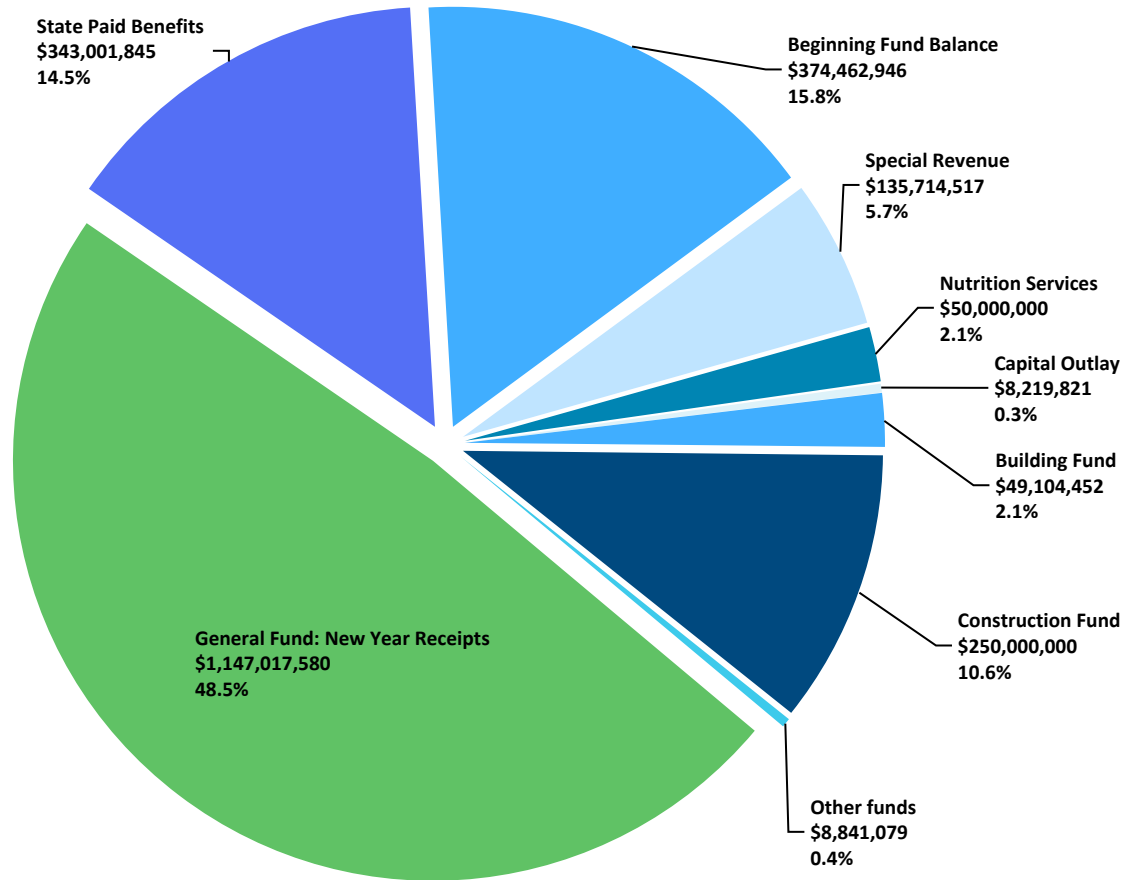
Fund 53 is projected at **\$82,160** which includes the revenue from all-county band, choir and orchestra. Fund 54 revenue comes from the family literacy component of Adult Education. The total budget for Adult Education Enterprise Fund for FY 2024-25 is projected at **\$337,551**.

Working Budget FY 2024-25: 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 (78.8%) of the entire JCPS Working Budget. **Special Revenue** (5.74%) comes from local, state and federal grants and **Nutrition Services** (2.11%) is largely subsidized by a federal grant. The three funds committed to capital improvement— **Capital Outlay**, **Building Fund and Construction Fund**— collectively make up 13.4% of the total Working Budget.

Beginning Fund Balance (15.8%) 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 2024-25 is **\$2,366,362,240**.



ALL FUNDS FY 2024-25

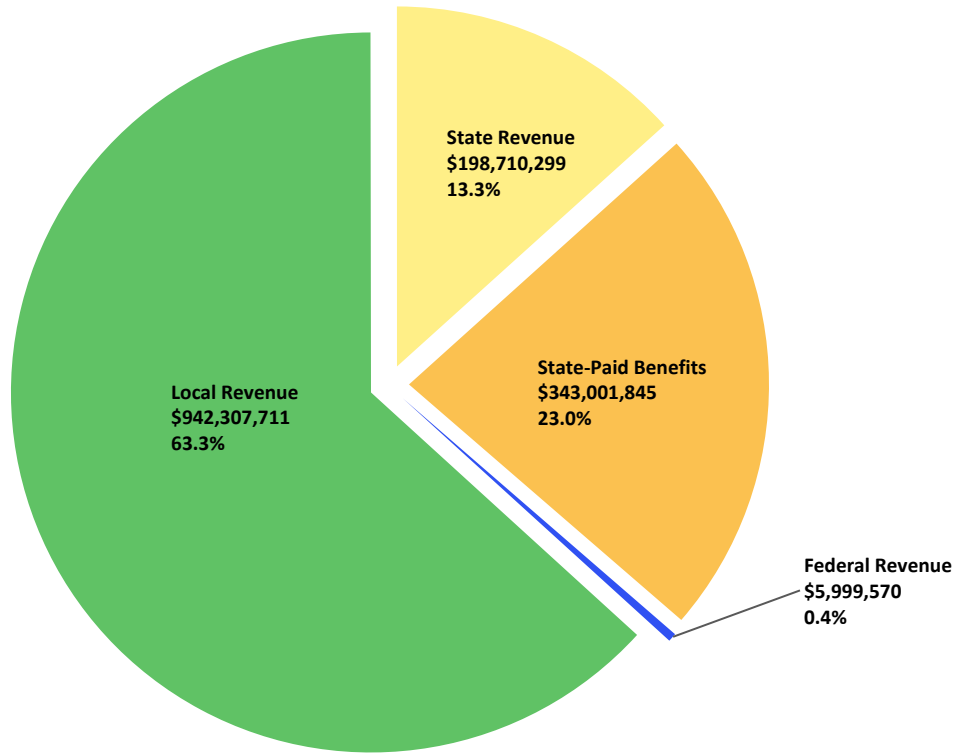
\$2,366,362,240

General Fund New Year Receipts	\$ 1,147,017,580	48.5 %
State-Paid Benefits	\$ 343,001,845	14.5 %
Beginning Fund Balance	\$ 374,462,946	15.8 %
Special Revenue	\$ 135,714,517	5.7 %
Nutrition Services	\$ 50,000,000	2.1 %
Capital Outlay	\$ 8,219,821	0.3 %
Building Fund	\$ 49,104,452	2.1 %
Construction Fund	\$ 250,000,000	10.6 %
Other funds	\$ 8,841,079	0.4 %
Total	\$ 2,366,362,240	100.0 %

General Fund New Year Revenue: FY 2024-25

General Fund Revenue consists of local revenue, state revenue and federal revenue.

- **State Revenue** is a combination of SEEK (13.2%) and other state support (0.1%). **State-Paid Benefits** (23.0%) are included, but are non-discretionary funds (the same amount must be received and paid out every year).
- **Local revenue** (82.1%) consists mostly of local property and occupational taxes and **federal revenue** (0.4%) is generated from permissible “indirect costs” associated with federal grants. The total projected new year revenue for FY 2024-25 is \$1,490,019,425.
- **Beginning Fund Balance** is omitted from new year revenue, below, because these funds are not a recurrent source of new annual revenue and include the committed expenses of Carry Forward and Carryover.



FY 2024-25 GENERAL FUND NEW YEAR REVENUE

\$1,490,019,425

Property Taxes	\$ 696,117,090	60.7%
Occupational Taxes	\$ 211,360,000	18.4%
Other Local	\$ 34,830,621	3.0%
TOTAL LOCAL REVENUE	\$ 942,307,711	63.2%
SEEK	\$ 196,849,915	17.2%
Other State	\$ 1,860,384	0.2%
TOTAL STATE REVENUE	\$ 198,710,299	13.3%
STATE-PAID BENEFITS	\$ 343,001,845	23.0%
FEDERAL REVENUE	\$ 5,999,570	0.5%
NEW YEAR GENERAL FUND	\$ 1,490,019,425	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 Carry Forward and Carryover, both of which are committed expenses for the next year. 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 2024-25 is **\$374,462,946**.

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
FY2024-25	73.5	4% revenue rate	FY 2016-17	70.8	4% revenue rate
FY2023-24	76.0	4% revenue rate	FY 2015-16	71.0	4% revenue rate
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

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 2021-22		FY 2022-23		FY 2023-24		FY 2024-25		
		Actual	Change	Actual	Change	Actual	Change	Projected Budget	Projected Change	
1111	General & Personal Property	\$ 551,421	12.6%	\$ 580,019	5.2%	\$ 609,946	5.2%	\$ 633,200	3.8%	
1115	Delinquent Property	\$ 42,907		\$ 6,381		\$ 6,455		\$ 5,000		
1117	Motor Vehicle	\$ 37,565		\$ 40,514		\$ 40,644		\$ 40,644		
1119	Franchise	\$ 17,195		\$ 18,147		\$ 18,403		\$ 18,820		
	Total Property Taxes	\$ 649,088	19.4%	\$ 645,061	(0.6)%	\$ 675,448	4.7%	\$ 697,664	3.3%	
1131	Occupational Taxes	\$ 206,475	16.8%	\$ 206,343	(0.1)%	\$ 212,522	3.0%	\$ 211,360	(0.5)%	
	Other Local	\$ 15,127	2.5%	\$ 32,650	115.8%	\$ 52,118	59.6%	\$ 35,504	(31.9)%	
	Total Local Revenue	\$ 870,690	18.4%	\$ 884,054	1.5%	\$ 940,088	6.3%	\$ 944,528	0.5%	
	STATE REVENUE									
3111	SEEK Funds	\$ 224,313	6.8%	\$ 224,984	0.3%	\$ 195,043	(13.3)%	\$ 191,250	(1.9)%	
3129	Other State	\$ 25	(26.5)%	\$ 6	(76.0)%	\$ 14	133.3%	\$ 25	78.6%	
3800	Rev in Lieu of Taxes	\$ 1,836	1.0%	\$ 1,683	(8.3)%	\$ 1,836	9.1%	\$ 1,836	—%	
	Total State	\$ 226,174	6.7%	\$ 226,673	0.2%	\$ 196,893	(13.1)%	\$ 193,111	(1.9)%	

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. In FY 2024-25, JCPS receives only 38% of the Base SEEK from the state totaling \$191,250,483 (13.21%) of the District's \$1,490,019,425 in General Fund Revenue.
- 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 Base SEEK by \$100 in 2022-23 to \$4,100 and again in 2023-24 to \$4,200 per pupil. In 2024-25, Base SEEK was again increase to \$4,326. However, prior to these increases, 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 2024-25, the cost of the teacher retirement contribution to the General Fund is \$21,808,087.
- 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. In FY 2024-25, the Base SEEK is \$4,326.
 - **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. In the current year, transportation reimbursement is improved but still projected to be about 74.2% of actual transportation costs.
 - **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. However, state paid benefits do not increase the district's capacity to provide instructional funds to Kentucky's students.
 - 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 2024-25 Working Budget:

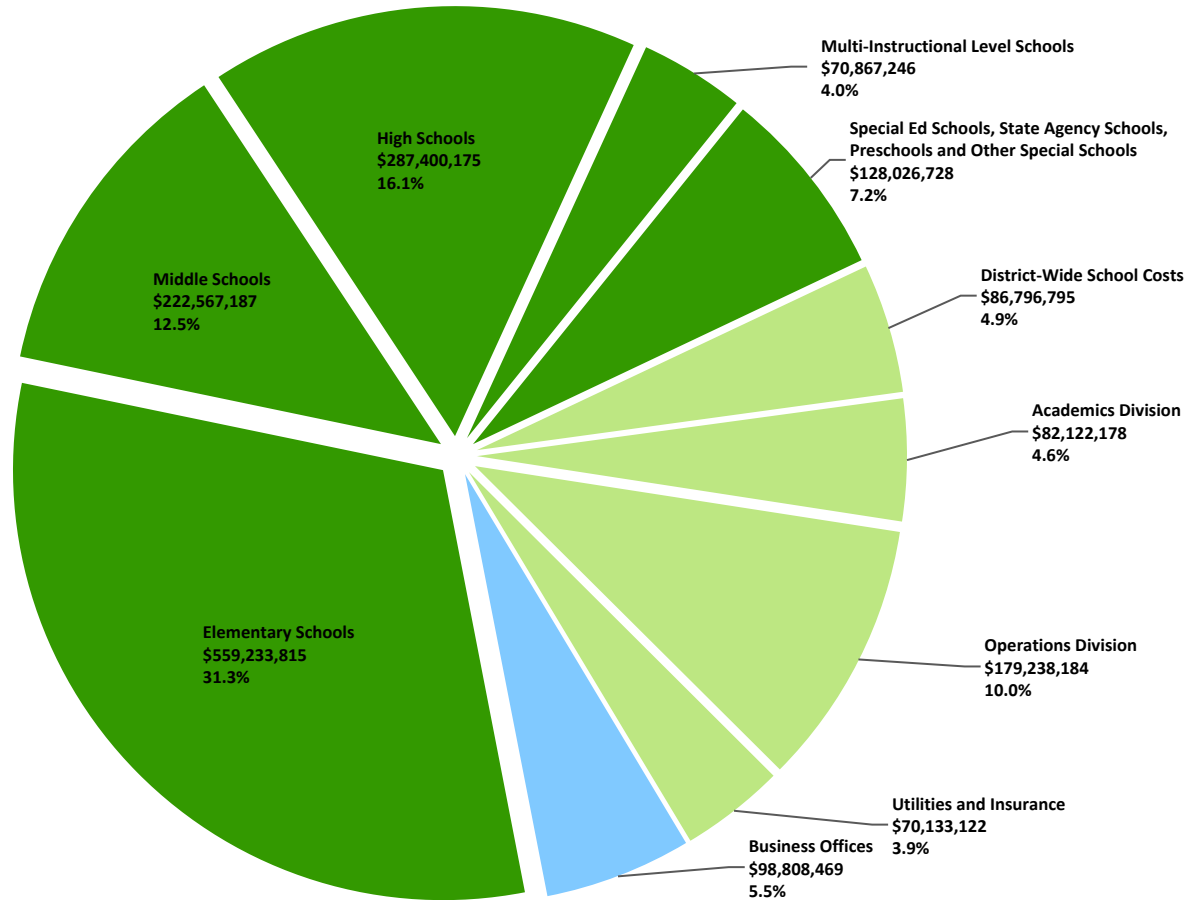
- **Base SEEK increased** to 4,326 per pupil.
- **Property tax assessments** increased by 8.0% to \$108,018,609,575.
- **Transportation** reimbursement is projected to increase by 30.8% to 55,835,873.
- **AADA** is projected to decrease to 82,198.209.
- **ECE** total count is projected to increase by 429 and the **LEP** count is projected to increase by 1,538.
- **Adjusted SEEK** is projected to decrease by \$3,792,430 over prior year, which reflects a total decrease of \$33,688,517 over the past two years.

	FY 2022-23 KDE Final	FY 2023-24 KDE Final	FY 2024-25 WORKING BUDGET	Change
JCPS Tax Assessment	\$ 94,887,830,495	\$ 101,046,407,460	\$ 109,174,197,360	8.0%
prior year	87,753.184	83,586.953	82,198.209	-1,389
AADA Plus Growth	87,753.184	84,318.447	82,198.209	-2,120
Transportation (Unprorated)	\$ 62,795,224	\$ 75,280,460	75,280,460	0
Transportation Reimbursement (Prorated)	\$ 43,205,276	\$ 42,685,557	55,835,873	0
Prior Year 12 mo. Ave. Free Lunch Pupils	57,633.435	57,301.408	57,190.732	-111
LEP Count	13,283	15,196	16,734.000	1,538
Prior Year December 1 ECE Count				
severe	2,840	2,842	2,974	132
moderate	6,917	7,028	7,352	324
speech	1,814	1,972	1,945	-27
Prior Year Home and Hospital	483.185	483.200	483.205	0
SEEK Base Per Pupil	4	4	4	3.0%
Guaranteed Base: SEEK base * AADA Plus Growth	\$359,788,054	\$354,137,477	\$355,589,452	0.4%
AT Risk: SEEK base * 0.15 * # students	\$35,444,563	\$36,099,887	\$37,111,066	2.8%
Home and Hospital: SEEK base-\$100 * # students	\$1,932,740	\$1,981,120	\$2,042,024	3.1%
ESL: SEEK base * 0.096 * # students	\$5,228,189	\$6,127,027	\$6,949,563	13.4%
ECE				
severe: SEEK base * 2.35 * # students	\$27,363,400	\$28,050,540	\$30,233,981	7.8%
moderate: SEEK base * 1.17 * # students	\$33,180,849	\$34,535,592	\$37,211,560	7.7%
speech: SEEK base * 0.24 * # students	\$1,784,976	\$1,987,776	\$2,019,377	1.6%
Transportation (Prorated)	\$43,205,276	\$42,685,557	\$55,835,873	30.8%
Calculated Base Funding	\$507,928,047	\$505,604,976	\$526,992,896	4.2%
LESS .30 Local Effort: tax assessments * 0.003	\$284,663,491	\$303,139,222	\$327,522,592	8.0%
General Fund SEEK State Portion	\$223,264,556	\$202,465,754	\$199,470,304	
4% Adjusted Assessment	\$10,464,112	\$1,038,404		
Adjustments per KDE	-\$14,350	-\$29,400		
Total State SEEK	\$233,714,318	\$203,474,758	\$199,470,304	
Less Capital Outlay: \$100*AADA Plus Growth	\$8,775,318	\$8,431,845	\$8,219,821	
General Fund SEEK Adjusted	\$224,939,000	\$195,042,913	\$191,250,483	
Difference From Prior Year		-\$29,896,087	-\$3,792,430	

EXPENSES

Expenses By Instructional Level Overview

Salaries comprise **83.9%** (excluding contingency and fund transfers) of the JCPS budget. Nearly the entire District budget directly services students as represented by the two shades of green in the chart below-- dark green for schools and light green for direct services to students and schools. Only **5.5%** of total expenses are attributed to 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 2024-25

				Number Schools	Number Pupils (August)	Per Pupil Investment
Elementary Schools	\$ 559,233,815	31.3 %		88	42,889	\$ 13,039
Middle Schools	\$ 222,567,187	12.5 %		23	17,462	\$ 12,746
High Schools	\$ 287,400,175	16.1 %		18	25,278	\$ 11,370
Multi-Instructional Level Schools	\$ 70,867,246	4.0 %		6	5,694	\$ 12,446
Special Educ Schools, State Agency Schools, Preschools and Other Special	\$ 128,026,728	7.2 %		67	5,988	\$ 21,381
District-Wide School Costs	\$ 86,796,795	4.9 %		202	97,311	\$ 892
Academics Division	\$ 82,122,178	4.6 %		202	97,311	\$ 844
Operations Division	\$ 179,238,184	10.0 %		202	97,311	\$ 1,842
Business Offices	\$ 98,808,469	5.5 %		202	97,311	\$ 1,015
District-Wide Costs	\$ 70,133,122	3.9 %		202	97,311	\$ 721
TOTAL	\$ 1,785,193,899	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 2024-25 Working Budget for elementary schools includes:

- \$16,900,284 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
- \$10,619,500 for AIS and Choice Zone stipends and extra professional development days
- \$1,860,918 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 2024-25 Working Budget for middle schools includes:

- \$9,474,699 in additional funds to middle schools from the student-weighted formula using the JCPS Needs Index
- \$5,371,370 in additional funding for middle schools selecting to structure learning in four-person core content teams
- \$4,105,000 for AIS and Choice Zone stipends and extra professional development days

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 2024-25 Working Budget for high schools includes:

- \$15,986,576 in additional funds to high schools from the student-weighted formula using the JCPS Needs Index
- \$11,142,848 in additional funding for high school Academy career pathways and other CTE programs
- \$2,266,000 for AIS and Choice Zone stipends and extra professional development days

Multiple Instructional Level Schools

Multiple instructional level schools are regular education program schools that combine 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 2024-25 Working Budget for multiple instructional level schools includes:

- \$1,993,882 in additional funds to these six schools from the student-weighted formula using the JCPS Needs Index.
- \$2,256,000 for AIS and Choice Zone stipends and extra professional development days for Moore and Shawnee
- 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 **\$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. The Academics Division include the following departments: Elementary and Secondary Academics, Professional Learning, and Library Media Services.

Operations Division

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

\$104,909,452	Transportation
\$ 30,879,111	Property Management (including AFIF)
\$ 8,530,628	Safety & Environmental
\$ 11,235,919	Security & Investigations
\$ 2,517,329	Operations Services
\$ 1,772,269	Facility Planning

The budget for the Operations Division also includes **\$22,809,462** for the Annual Facilities Improvement Fund (AFIF). Nutrition Services is funded by a grant and is managed under the Operations Division; however, the General Fund covers shortfalls that may occur by this department in order to sustain the nutritional program for students.

Business Offices

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

\$ 9,588,292	Human Resources
\$ 7,881,425	Financial Services
\$ 12,841,071	Diversity, Equity and Poverty
\$ 31,267,861	Technology
\$ 4,178,821	Accountability, Research and Systems Improvement
\$ 4,996,756	Communications and Community Relations

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 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY2022-23 Actual	FY2023-24 Actual
Certified Salaries	\$ 508,095,929	\$ 518,836,802	\$ 512,385,858	\$ 528,852,068	\$ 580,281,738
Classified Salaries	\$ 196,116,404	\$ 190,274,351	\$ 188,218,156	\$ 205,043,140	\$ 229,575,680
Fringe Expenses	\$ 89,272,136	\$ 84,373,219	\$ 87,370,974	\$ 91,839,379	\$ 104,119,977
Total	\$ 793,484,469	\$ 793,484,372	\$ 787,974,988	\$ 825,734,587	\$ 913,977,395
\$ Change From Prior Yr	\$ 36,388,732	\$ (97)	\$ (5,509,384)	\$ 37,759,599	\$ 88,242,808
% Change From Prior Yr	3.33%	—%	(0.69)%	4.79%	10.69%

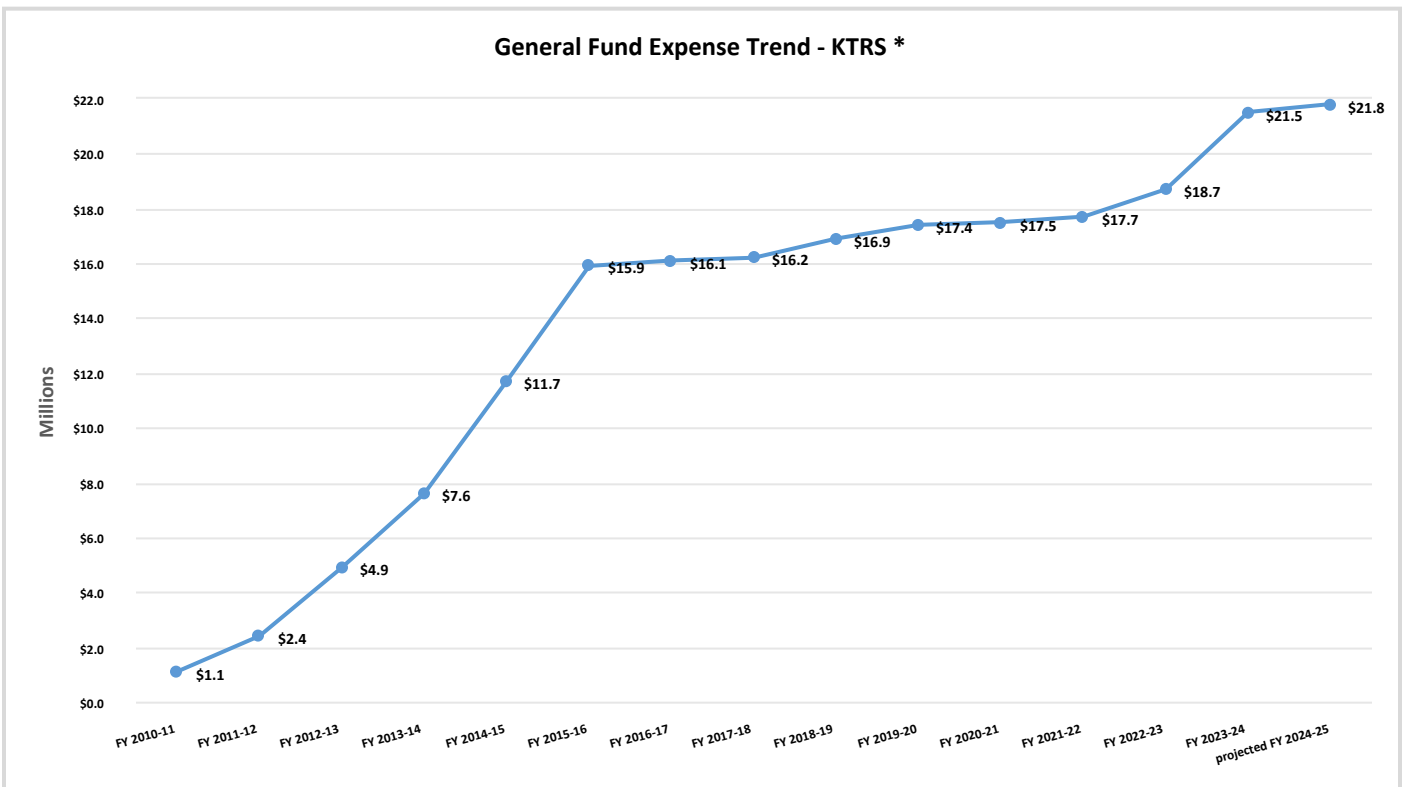
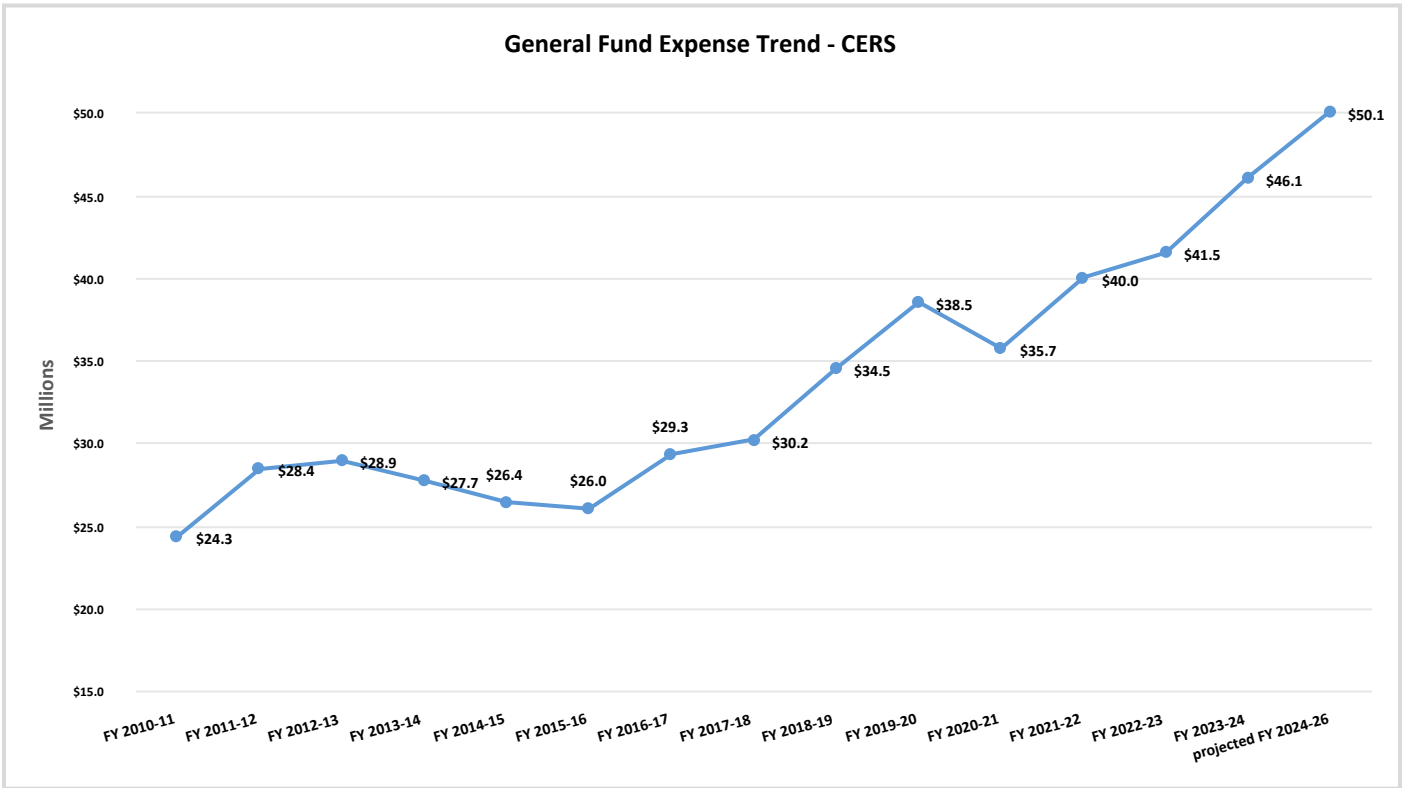
Salary Trends and Inflation

JCPS salaries are competitive against neighboring districts. However, the Consumer Price Index (CPI) inflation rate increased to 7.2% in the fiscal year ending June 30, 2022, and another 6.3% the following year. Subsequently, the Jefferson County Board of Education approved a 4% salary increase for FY 2022-23, 5% increase for FY 2023-24 and a 2% increase for FY 2024-25.

Fiscal Year	CPI Inflation Rate	Classified Employees Salary Changes	Certified Employees Salary Changes	Notes
2024-25	TBD	2% COLA + steps	2% + steps	Continue AIS and CZ stipends including schools removed from AIS status; continue bus driver attendance incentive. MS coaching stipends aligned to 50% of high school.
2023-24	2.9%	5% COLA + 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% COLA + 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% COLA (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% COLA (steps only)	0% (steps only)	
2019-2020	1.0%	.5% COLA + 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 10/1/19 (0.5% of current salary). Coaching schedule indexed to Job Family III/ Step 0 at 0.1088.
2018-2019	2.1%	.5% COLA + 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.

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 \$50,076,818 to the General Fund and KTRS cost \$21,808,087 to the General Fund totaling **\$71,884,905** million in General Fund expenses (that is over one-third of the Base SEEK revenue provided by the state to education the children of JCPS).



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

Investments for FY 2024-25

The following investments are 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. These investments are components of the growing deficit between current-year expenses and revenue can be seen in the Summary section of the Working Budget Reports from prior years. The following items are noted as recurrent or one-time expenses that would the Working Budget.

Board-Approved Budget Actions	Recurrent Expense
4% salary increase for FY 2022-23	\$ 40,000,000
5% salary increase for FY 2023-24	\$ 50,000,000
2% salary increase for FY 2024-25	\$ 20,000,000
School Racial Equity Funds. Based on a weighted formula using student demographics, schools receive differentiated levels of funding to support the school’s Racial Equity Plan to reduce disproportionality.	\$ 40,035,478
AIS and Choice Zone Stipends and Professional Development Days.	\$ 19,364,602
ESL services expansion FY 2023-24 to FY 2024-25.	\$ 12,065,385
ECE services expansion FY 2023-24 to FY 2024-25.	\$ 8,559,048
School Safety. 67 new school-based School Safety Administrators and 30 district Safety Officers.	\$ 7,022,466
Summer Backpack League expansion.	\$ 6,400,000
Bus Driver incentive bonuses.	\$ 6,000,000
Middle School Teams. Additional classroom teachers for middle schools that elect to develop a master schedule of four-person teacher teams.	\$ 5,371,370
Technology Improvements. Microsoft A5 license (\$1,930,770), Ring Central (\$1,415,000), identity automation and security suite (\$575,000), eRate match (\$575,000), wireless failover solution and data loss prevention (\$444,296), and Google Suite (\$565,250).	\$ 5,500,000
ELEV8 Learning Centers.	\$ 3,500,000
Amazon teacher credit provides teachers greater flexibility for ordering needed instructional supplies.	\$ 3,500,000
Student Assessments. NWEA, CERT, CAPTI, Centerpoint.	\$ 2,419,027
TOTAL RECURRENT INVESTMENTS	\$ 229,737,376

The following one-time investments are components of the current deficit between revenues and expenses of the FY 2024-25 Working Budget. These one-time approvals are not projected to continue beyond the current year without further review and approval.

	ONE-TIME
Annual Facilities and Improvement Funds. These funds carry over each year due to multi-year projects.	\$ 22,809,462
District-wide curriculum, resources and implementation. EL, IM, BSCS, Centerpoint, SchoolKit, Skills Block, Perspectives, Lexia, Open up, Kiddom, Journey to Success, Academic Readiness Measuring Tool.	\$ 18,000,000
Contract Bus Services. TARC and Miller for routes.	\$ 12,200,000
Parent Pay Stipends for transporting students.	\$ 12,000,000
Nursing contract services (covered by ESSER for the past two years).	\$ 10,200,000
Housekeeping contract services.	\$ 6,000,000
Louisville Urban League contract services.	\$ 6,000,000
Weapons Detections Systems installation, equipment and services.	\$ 4,000,000
Evolve 502 contract services.	<u>\$ 3,750,000</u>
TOTAL CURRENT ONE-TIME INVESTMENTS	\$ 94,959,462

We can also celebrate the District improvements and student supports that have been critical components of recent budget.

Audio Enhancement - Education Paging & Intercom Communications and other technology hardware (FY23).	\$ 30,000,000
Athletics Fields (FY21 present).	\$ 20,000,000
Elementary School Playground projects (FY23 and FY24).	<u>\$ 3,000,000</u>
TOTAL PAST ONE-TIME INVESTMENTS	\$ 53,000,000

Revenue and Expense Summary

A district budget that is truly balanced has new year recurrent revenue (receipts and state-paid benefits) that meet or exceed the new year expenses. Since the Beginning Fund Balance is affected by prior-year financial adjustments such as carry Forward, carry over and unused salaries, the Beginning Fund Balance should not be relied upon as a long-term solution to balancing the budget.

FY 2024-25 NEW YEAR REVENUE VERSUS EXPENSES

FY 2024-25 New Year Revenue (Without Fund Balance)	\$ 1,490,019,425
FY 2024-25 New Year Expenses	\$ (1,785,193,899)
Working Budget Expenses Exceeding Revenue	\$ (295,174,474)

Since our recurrent new year expenses exceed our new year revenues by \$295,174,474, the Beginning Fund Balance must be used to cover the difference as we have done for the past several years.

FY 2024-25 GENERAL FUND TOTAL REVENUES VERSUS EXPENSES

FY 2024-25 New Year Revenue (With Fund Balance)	\$ 1,864,482,371
FY 2024-25 New Year Expenses	\$ (1,785,193,899)
Contingency at the Time of the Working Budget	\$ 79,288,472

We can make a forecast for the current year Ending Fund Balance using (1) current year projected carry forward and carryover and (2) current year projected Vacancy Credit. Therefore, based on the projections above for new year revenues, recurrent expenses, carryforward, carryover and vacancy credit, we can make a projection for the current year Ending Fund Balance.

FY 2024-25 PROJECTION: RECURRENT EXPENSES & FUND BALANCE

	Budget	Balance Sheet
FY 2024-25 Beginning Fund Balance		\$ 374,462,946
Difference between New Year Revenue and New Year Expenses	\$ (295,174,474)	
Less Carry Forward Projected (expenses from prior year purchase orders)	\$ 50,000,000	
Less Carryover Projected (unspent budgets re-established for schools)	\$ 17,000,000	
Less Projected Vacancy Credit for New Year	\$ 80,000,000	
Less Other Projected Unspent Budgets	\$ 20,000,000	
Projected FY 2024-25 Recurrent Expenses Beyond Revenue	\$ (128,174,474)	
Projected FY 2024-25 Ending Fund Balance		\$ 246,288,472

The current year projected Ending Fund Balance can be used to balance the next year's budget in conjunction with **projected future revenues increases** (property tax, occupational tax, motor vehicle tax) along with **anticipated decreases in revenue** (SEEK) and **projected increases to expenses** (future COLAs, KTRS, CERS, new investments).

In conclusion, the District must establish and implement a multi-year plan to ultimately balance new year revenues and new year expenses before we deplete our Contingency beyond the limits required by law and necessary to have available fund balance to maintain payroll. This must be accomplished by a combination of:

- (1) implementing financial guardrails to significantly reduce the magnitude of one-time expenses to the General Fund *and*
- (2) developing a multi-tiered plan for reasonable reductions to recurrent expenses over the course of the coming years.

**JEFFERSON COUNTY
PUBLIC SCHOOLS:
DISTRICT VISION,
PROGRAMS
AND
INVESTMENTS**

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%.

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.

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.

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.

District Profile

JCPS has:

- 164 schools including 58 magnet schools and programs
- 103,432 students
- 12,000 full-time employees
- 6574 teachers

Did you know?

- JCPS is the largest school system in Kentucky and 30th largest school system in the United States.
- 78% of all children in Louisville/Jefferson County attend Jefferson County Public Schools in 7 Kentucky students are educated at JCPS.
- 153 languages are spoken in JCPS.
- 83% of teachers have a Master's degree
- 346 teachers have earned the prestigious National Board Certification
- 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 103,432 students (pre-K and up) who attend JCPS Schools:

- 67,024 (65%) are economically disadvantaged
- 65,502 (63%) are Students of Color
- 37,651 (36%) are African American
- 16,599 (16%) are Hispanic
- 3,319 (3%) are homeless
- 13,353 (13%) have learning disabilities
- 17,641 (17%) 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 utilizes a student-weighted formula to equitably fund schools based on need, we become more intentional about our use of funds to better support schools. **67,024 (65%) JCPS students qualified for free or reduced lunch.**

Homeless Students

Jefferson County Public Schools provides services to homeless students enrolled at any of our 164 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. Transportation to school is another significant challenge experienced by our homeless students. 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). **3,319 JCPS students are identified as homeless.**

Multilingual Learners

JCPS provides valuable resources to our Multilingual Learners (MLs), their families, and teachers to remove the barriers impacting their opportunity for success. The number of languages supported by the Office of Multilingual Learners has grown quickly over a relatively short period of time. 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 153 languages in our district. The number of MLs has almost doubled in the past five years and tripled in the past ten years. JCPS is truly a diverse district with 17,641 MLs.

Mission

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

Vision

All JCS 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 JCS 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



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 Working Budget Report reflects what is important to the district and shows the investments being made on strategies supporting those values.

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

- **Pillar 1: Journey to Success**
- **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 Journey to Success 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 - Journey to Success

- Students are developing work products 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 focused on improving proficiency in reading and math provide 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 have the opportunity to be supported by Mental Health Practitioners.
- 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 : Journey to Success

Journey to Success is the district’s version of Portrait of a Graduate, a district-wide framework created to transform the student experience by focusing on each student’s journey as a learner. Journey to Success features student defenses of learning at key transition points—fifth, eighth, and twelfth grades—where students will use artifacts to demonstrate how they have met five key indicators of success: Prepared and Resilient Learner, Productive Collaborator, Emerging Innovator, Effective Communicator, Globally & Culturally Competent Citizen.

Journey to Success also introduces Milestone checkpoints at all other grade levels to ensure students are on the right path throughout their entire educational journey. For Milestone checkpoints, schools can choose to feature student-led conferences, exhibitions of learning, and/or mini-defenses of learning. These experiences will act as preparation for the final defenses of learning, which students will complete in front of a trained panel of educators. The Milestones will be chances for families to experience the journey alongside their students and to better understand the learning taking place in the classrooms.

The following strategies for Pillar 1 that require a recurrent budget are described within this section:

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

Measured Academic Progress Assessment (MAP)

MAP is an integral part of the 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 2024-25 is **\$2,419,027**.

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 2024-25 is **\$106,500**.

Academies of Louisville

The Academies of Louisville (AofL) 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, and real work experience. 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.

These career pathways are designed for students to master skills in career areas aligned with labor market data and lead to high wage, high demand careers. Student opportunities include over 30 career pathway options across 10 high schools; dual credit course offerings at the University of Louisville, Murray State University, Simmons College of Kentucky and several community and technical colleges; Junior Reserve Officers Training Corps programs. All pathways offer the opportunity for students to earn dual credit, industry certifications, and/or articulated college credit. The total General Fund investment for the Academies of Louisville in FY 2024-25 is **\$11,142,848**.

Middle School Explore Pathways

The Explore initiative was developed to provide middle school students the opportunity to “explore” career pathways before entering high school. Through this exploration middle school students develop a plan for their future in the Academies of Louisville career programs. The goal of the Middle School Explore pathways are to engage students by providing them choice in their learning and exposing students to future opportunities that align to their interest. 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.

The 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 experience through interdisciplinary learning. An Explore Academy Coach is allocated to each participating 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 2024-25, 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 2024-25 is **\$7,722,404**.

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 that require a recurrent budget are described within this section:

- Exceptional Child Education (ECE) Implementation Coaches
- Academic Instructional Coaches
- Mental Health Practitioners
- 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 2024-25 is **\$13,726,420**.

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 2024-25 is **\$13,252,387**.

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 2024-25 is **\$11,740,140**.

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 Division 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, and families on topics of bullying, peer conflict and 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 a proactive framework supported among all of the departments within the School Culture and Climate Division. RP is an approach to working with students that focuses 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, one-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 two hours during a professional development day or over 2 faculty meetings being trained in the use of Proactive Circles and Responsive Circles. Schools also select one 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 2024-25 General Fund budget for the School Culture and Climate Division is **\$7,154,373**. This reflects a total investment of **\$41,856,383** since the inception of the School Culture and Climate Division 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
- Louisville Urban League Girls’ and Boys’ Street Academies
- Cultural Competence Professional Development
- Satellite Offices
- “Literacy &” Program
- Equity Institute
- Competency, Awareness, and Responsiveness to Diverse Students (C.A.R.D.S.)
- Black Student Union
- Grace James School of Excellence
- W.E.B. DuBois Academy
- Elev8 Learning Centers
- Summer Backpack League
- Summer Food Program

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 **\$57,246,252** since inception in 2016. The total General Fund investment in the DEP division for FY 2024-25 is **\$12,841,000**.

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 and Bellarmine University. 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 5125 teachers working in the JCPS community and currently has 3542 new residents. The total General Fund investment in the Louisville Teacher Residency Program staffing in FY 2024-25 is **\$2,028,000**. This reflects a total commitment of **\$8,146,201** since inception in 2020.

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 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 2024-25 is **\$6,315,000**.

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 2024-25 is **\$200,000**.

Satellite Offices

The JCPS Satellite Office strengthens support for students and families with transportation challenges and learning opportunities for immigrants, refugees, and other students at-risk. The Satellite Office improves 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 and JCBE has to break down barriers, build better ways to engage families, and increase access to services and resources. The Satellite Office provides 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. The Satellite Office is utilized by various entities, including but not limited to Project One, Northwest Place, Louisville NAACP Chapter, The HOPE Buss, No Limit No Lack LLC, National Pan-Hellenic Council, University of Louisville Kent School of Social work, and multiple JCPS departments. The Satellite Office provides programs for student learning and family enrichment, such as Boy/Girl Empowerment camps; Literacy & (LIT &) summer camps; Family-Teacher conferences; after school programming; family engagement and family workshops; ECE student assessments; professional developments for internal departments and external stakeholders; black employee retention initiatives, NAACP | JCPS Community Forums; physical health opportunities, and space for community meetings or programs. The total General Fund budget for these centers in FY 2024-25 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 either as remediation or 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 2024-25 is **\$320,000**.

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 2024-25 is **\$134,000**.

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 2024-25 is **\$190,000**.

Black Student Union

The mission and philosophy of Black Student Union organizations is to help students strive for academic excellence, promote positive images of African Americans and help students become an integral part of a JCPS school community. This initiative aims to improve student belonging, provide impactful programming, and to encourage asset-framing for Black and Brown students. The total General Fund investment in BSU sponsors in FY 2024-25 is **\$132,000**.

Grace James Academy of Excellence

The inaugural year for Grace James Academy of Excellence was FY 2020-21. In FY 2024-25, the program has expanded to grades six through ten serving 543 students. 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. 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 2024-25 is **\$7,762,142**.

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 2024-25, the program has expanded grades six through twelve serving 543 students. 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 2024-25 is **\$8,485,231**.

Elev8 Student Learning Centers

In Spring 2022, JCPS opened its first Elev8 Student Learning Center at 2500 W Broadway. A second Elev8 Center was opened in Fall 2024 at 5020 East Indian Trail. 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 provided via school bus at the conclusion of the day at 7:30pm. The total General Fund investment in the Elev8 program in FY 2024-25 was **\$2,720,000** at the start of the school year with additional funding anticipated as new centers are added.

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 Summer Backpack League is **\$6,400,000**.

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.

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
- 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 FY 2022-23. 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 2024-25 for middle and high school is **\$21,958,234**.

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 2024-25 for elementary schools is \$16,900,284 .

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 2024-25 is **\$5,371,370**.

Academic Instructional Coaches

Academic Instructional Coaches (AICs) are provided to every school to ensure a systemic approach to the JCPS Pillars for a robust and successful learning climate. AICs provide instructional support and leadership in schools. To ensure fidelity of implementation, these systems are tracked and monitored. The support from the AIC aligns with the overall implementation of these systems. Every comprehensive school receives one of these positions for District-wide program fidelity and consistency. The total General Fund investment for Academic Instructional Coaches in FY 2024-25 is **\$13,252,387**.

Exceptional Child Education Implementation Coaches

Exceptional Child Education (ECE) Implementation Coaches are positions that support 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 2024-25 is **\$13,726,420**.

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 2024-25 is **\$11,889,508**, an increase of \$925,125 from the prior year.

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 2024-25 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 2024-25 is **\$2,816,086**.

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 2024-25 is **\$7,022,466**.

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 2024-25 is **\$48,937,882**, an increase of \$12,065,385 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 2024-25 is **\$10,355,965**.

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 2024-25, the following technology investments are reflected in the General Fund:

- **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 (\$565,250)** for education licenses, tools, and support. 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.

- **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 2024-25 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 2024-25 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 2024-25 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 2024-25 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 present. These major capital projects are supported by categorical funds that cannot be used for other purposes.

JCPS is investing \$7 million annually from the General Fund to the Annual Facilities Improvement Fund (AFIF) for the support of renovations and maintenance projects. These are usually multi-year projects, so the total AFIF budget for FY 2024-25 is **\$22,809,462**.

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.
- Two new middle schools opened in August 2023: Hudson Middle School and Echo Trail Middle School.
- Elev8 Learning Center at West Broadway opened Summer 2022.
- **\$3,085,060** in playground projects since the Fall of 2022.
- **\$19,739,491** in middle school and high school athletics facilities improvements since the Fall of 2022..

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 2024-25 budget for these additional teacher professional development days is **\$2,660,832**.
- Certified staff at AIS and Choice Zone schools receive an incentive employment pay. The FY 2024-25 budget for employee incentive stipends is **\$16,600,500**.
- 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 2024-25 budget for transition teachers is **\$3,000,000**.
- Other supporting allocations including: **\$2,125,244** in Permanent Auxiliary Teachers for every AIS and Choice Zone school; **\$7,777,037** in long-term sub incentive pay for subs working 20+ days for vacancies or leaves; **\$2,527,515** 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.

JCBE BUDGET POLICIES

All Jefferson County Board of Education Finance Policies can be found on the [Jefferson County Online Manual](#) of the Kentucky School Boards Association. The following fiscal management policies most closely pertain to the development, monitoring and reporting of the Working Budget.

Fiscal Management 04.1 : Budget Planning and Adoption

Annual Operating Budget. The annual operating budget of the District is a plan that defines the allocation of resources to support costs of the program of public education approved by the Board.

No later than the second board meeting in September, the Superintendent shall present for Board approval the planning/budgeting checklist/calendar for the next fiscal year. Members of the Board shall have an opportunity to review the recommended budget during its development.

The Superintendent shall present an educational plan outlining the programs necessary to achieve the broad objectives established by the Board. This plan shall lead to successful implementation of curriculum-based budgeting and shall describe each program, give the estimated cost, the time line for implementation, and the methods that will be used for evaluation.

Based upon this plan, the Superintendent shall have the annual budget prepared and presented to the Board for review and adoption. The preparation of the budget shall be delegated to the Financial Services Division under the supervision of the Chief Financial Officer, who will coordinate the compilation of the total budget in order to meet the objectives and policies of the Board within the limits of available resources.

Each year, school councils shall review the budgets for all categorical programs and, as appropriate, provide comments to the Board, through submissions to the Chief Financial Officer, prior to the adoption of the budgets.

The fiscal year shall begin on July 1 and end on June 30.

Timeline. On or before January 31, the Board shall formally and publicly examine a detailed estimate of revenues and proposed expenditures by line item for the following fiscal year. A budget known as the "Tentative Working Budget", must be approved by the Board on or before May 30, to include no less than a minimum reserve of two percent (2%) of the total budget.

The Superintendent shall submit a "Working Budget" for Board approval no later than the last board meeting in September. The Working Budget shall then be submitted to the Kentucky Board of Education by September 30.

Budget Control Responsibility. Budgeted funds will be expended to meet the Board's goals and objectives. Appropriate and adequate budget controls shall be devised and implemented and deviations promptly reported, together with plans for correction, to the appropriate cost center head.

Responsibility for control of the annual budget shall be delegated to the appropriate cabinet member and school principals with additional responsibility for controlling the total budget to the Chief Financial Officer.

References: [KRS 156.160](#); [KRS 157.330](#); [KRS 157.350](#); [KRS 157.360](#); [KRS 157.440](#); [KRS 160.370](#); [KRS 160.390](#); [KRS 160.460](#); [KRS 160.470](#); [KRS 160.530](#); [KRS 424.250](#); [702 KAR 003:100](#); [702 KAR 003:110](#); [702 KAR 003:246](#); [OAG 67-510](#)

Related Policies: 01.11; 02.4242; 02.4331; 04.91

Adopted/Amended: 12/13/2022

Order #: 2022-211

Fiscal Management 04.1 AP.2 : Budget Planning Timeline

The Chief Finance Officer shall annually submit a Comprehensive Budget Planning Calendar to the Board for approval. The calendar shall set forth the activities and deadlines for action by the Board, Superintendent, and District staff in compliance with Board Policy 04.1 Budget Planning and Adoption.

Review/Revised:7/21/2020

Fiscal Management 04.3121 : Board Allocated Funds

Allocation Method. Subject to Kentucky administrative regulations for allocating funds to schools with school councils, the Board shall allocate general fund monies to individual schools (excluding special needs schools defined below) using the standards approved annually by the Board and the Department of Education. Funds shall be allocated so that staffing patterns may be correlated to the District's curricular goals and strategic priorities. Decisions regarding staffing patterns shall be data driven with funding going to the highest needs.

Special Needs Schools. Schools classified as special needs schools shall receive an allocation of funds. Such schools are classified as special needs schools because their programs are so unique that funding them using the standardized allocation method would be inadequate and inappropriate. In these schools, the number of students may vary significantly during the year, or the class size may necessarily be lower than at other schools. Consequently, such schools are funded based upon a plan submitted by them to the Superintendent and Board. The Board then allocates funds taking into account their special student needs.

District Allocation. The Board also allocates funds to the District office to cover the administrative costs of the District. Included in this District allocation is a reserve required by state law which cannot be less than two percent (2%) of the overall general fund budget.

References: [KRS 160.470](#); [702 KAR 003:246](#)

Related Policies: 02.4242; 02.4331; 04.1

Adopted/Amended: 12/13/2022

Order #: 2022-211

Fiscal Management 04.31 : Fiscal Accounting and Authority to Encumber/Expend Funds

Fiscal Accounting and Reporting. An orderly accounting and reporting system for fiscal transactions shall be organized and maintained. The system shall conform to legal requirements and shall serve as the basis for prompt, accurate, and clear financial reports as specified by law.

The daily administration of the budget shall be the responsibility of the Superintendent. Monthly reports, summarizing the current status of receipts and expenditures in comparison with budget estimates, shall be provided to the Board. This information shall include a report of receipts and disbursements and estimated status by major budget category, the cash balance on hand, and the amount of invested funds at the end of the immediate preceding month.

Expenditure of Funds. Expenditures from any District fund shall be made in accordance with the budgets approved by the Board. All purchases shall require the prior approval of the Superintendent or the Superintendent's designee.

Authority to Obligate. Administrators designated by the Superintendent may initiate a purchase order, subject to the limits of their designated budgeted funds and approval by their supervisor.

The Board shall not be responsible for expenditures not properly authorized and not made according to the purchasing procedures developed by the Superintendent.

Credit Cards. District staff may obtain District-billed consumer credit cards with prior approval of the Superintendent/designee. Staff shall report all existing District/school credit cards to the Chief Financial Officer. School-billed credit cards shall only be issued in the name of a specific school. The Superintendent shall develop procedures in compliance with the Accounting Procedures for Kentucky School Activity Funds, which shall include procedures for recovery of District funds for any unauthorized purchases.

Employees shall report immediately any District/school credit card that is lost. Personal purchases on District/school credit cards are prohibited. Unauthorized charges made by employees to District/school credit cards may result in disciplinary action.

References: [KRS 160.340](#); [KRS 160.370](#); [KRS 160.390](#); [KRS 160.470](#); [KRS 160.530](#); [KRS 160.550](#); [702 KAR 003:050](#); [702 KAR 003:120](#); [702 KAR 003:246](#); [702 KAR 003:300](#); School Council Allocation

Related Policies: 02.4242; 04.311; 04.3111, 04.9

Adopted/Amended: 3/27/2018

Order #: 2018-74

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.

Balanced Budget: A budget in which the new year revenue equals the new year expenses while maintaining a minimum contingency as required by law.

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 [30](#)).
- When used in singular, capitalized and numbered, this references once of the categories of revenue as listed on page [13](#).
- 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 [16](#)).

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. Additional, 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.

Taxes: Taxes are the primary source of revenue for the General Fund as levied by the Jefferson County Board of Education at a rate approved by law (see [JCPS Property Tax Rates](#)) and collected by the Jefferson County Sheriff’s Office. State tax revenue is determined according to a formula as described in [SEEK Revenue Calculations](#). Local tax revenue includes real estate property tax, personal property tax, vehicle tax, occupational tax, and other sources as provided in [Local and State Revenue Trends](#).

Vacancy Credit: Vacancy credit is anticipated unused salary budget in the current year 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 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	278,022,119.59	326,892,032.56	374,462,945.84
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	580,019,236.27	609,946,373.01	633,200,000.00
1115 DELINQUENT PROPERTY TAX	6,380,853.55	6,454,883.12	5,000,000.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	40,514,120.48	40,644,133.09	39,096,891.00
1118 UNMINED MINERALS TAX	.00	.00	.00
1119 FRANCHISE TAX	18,146,723.79	18,403,317.08	18,820,199.00
TOTAL AD VALOREM TAXES	645,060,934.09	675,448,706.30	696,117,090.00
SALES & USE TAXES			
1121 UTILITIES TAX	.00	.00	.00
TOTAL SALES & USE TAXES	.00	.00	.00
INCOME TAXES			
1131 OCCUPATIONAL TAX	206,342,623.00	212,522,322.00	211,360,000.00
TOTAL INCOME TAXES	206,342,623.00	212,522,322.00	211,360,000.00
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	6,947,432.31	12,572,092.69	6,057,026.00
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	6,947,432.31	12,572,092.69	6,057,026.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	2,678,704.04	3,348,518.85	3,190,526.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	2,678,704.04	3,348,518.85	3,190,526.00
TUITION			

WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1310 TUITION FROM INDIVIDUALS	10,277.97	8,132.00	.00
1312 TUITION (SUMMER)	.00	.00	.00
1320 TUIT FRM OTH GOVT SRCS IN KY	359,242.00	227,696.00	326,834.00
1330 TUIT FRM OTH GVT SRC OUT KY	.00	.00	.00
1340 OTHER TUITION	138,723.22	130,419.50	192,094.00
TOTAL TUITION	508,243.19	366,247.50	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	20,147,814.70	28,211,600.03	20,500,000.00
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	20,147,814.70	28,211,600.03	20,500,000.00
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 2025

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	2,919,900.00	2,920,000.00	2,918,290.00
1912	BUS RENTAL	.00	.00	.00
1919	OTHER RENTAL INCOME	1,282,797.02	1,365,497.16	1,309,940.00
1920	CONTRIBUTIONS/DONATIONS	4,900.00	.00	5,000.00
1925	PRIVATE REIMB FOR PROF DEV	.00	.00	.00
1929	IN-KIND REVENUES	7,647,042.34	1,730,389.37	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	.00	1,502,918.00	.00
1932	GAIN/LOSS ON SALE OF EQUIP	20,421.00	.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	65,744.00	66,956.00	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	351,753.85	3,269,655.97	267,829.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		12,292,558.21	10,855,416.50	4,564,141.00
TOTAL REVENUE FROM LOCAL SOURCES		893,978,309.54	943,324,903.87	942,307,711.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	224,984,448.00	195,042,913.00	196,849,915.00
TOTAL STATE PROGRAM		224,984,448.00	195,042,913.00	196,849,915.00
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	5,761.00	14,429.00	24,617.00

WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OTHER STATE FUNDING		5,761.00	14,429.00	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	1,836,023.12	1,836,071.28	1,835,767.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		1,836,023.12	1,836,071.28	1,835,767.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	412,872,926.80	342,997,684.23	343,001,844.95
TOTAL REVENUE FOR ON BEHALF PAYMENTS		412,872,926.80	342,997,684.23	343,001,844.95
TOTAL REVENUE FROM STATE SOURCES		639,699,158.92	539,891,097.51	541,712,143.95
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 2025

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	22,703,784.06	17,256,421.66	5,999,570.06
TOTAL INTERFUND TRANSFERS		22,703,784.06	17,256,421.66	5,999,570.06
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		22,703,784.06	17,256,421.66	5,999,570.06
TOTAL RECEIPTS		1,556,381,252.52	1,500,472,423.04	1,490,019,425.01
TOTAL REVENUES		1,834,403,372.11	1,827,364,455.60	1,864,482,370.85

WORKING BUDGET REPORT FOR FY 2025

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	452,938,162.99	528,567,683.44	592,362,178.27
0200 EMPLOYEE BENEFITS	31,930,082.53	35,350,955.18	38,484,746.34
0280 ON-BEHALF	270,555,393.44	222,781,490.27	222,781,490.27
0300 PURCHASED PROF AND TECH SERV	571,582.01	2,578,270.15	13,312,961.12
0400 PURCHASED PROPERTY SERVICES	1,014,534.11	926,279.39	1,690,644.26
0500 OTHER PURCHASED SERVICES	595,861.83	784,701.83	1,259,146.16
0600 SUPPLIES	9,632,854.64	16,235,913.93	48,720,073.39
0700 PROPERTY	4,529,403.09	6,369,568.87	6,969,731.34
0800 DEBT SERVICE AND MISCELLANEOUS	347,583.72	433,544.67	10,340,941.98
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 1000 INSTRUCTION	772,115,458.36	814,028,407.73	935,921,913.13
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	55,282,376.01	64,553,352.64	79,290,578.69
0200 EMPLOYEE BENEFITS	3,575,724.25	3,975,111.83	5,332,806.23
0280 ON-BEHALF	33,824,166.66	27,861,478.75	27,861,478.75
0300 PURCHASED PROF AND TECH SERV	2,338,905.05	4,061,349.21	11,231,655.10
0400 PURCHASED PROPERTY SERVICES	25,331.59	29,983.76	23,580.99
0500 OTHER PURCHASED SERVICES	133,150.63	142,910.05	186,509.97
0600 SUPPLIES	274,837.16	359,504.51	629,279.63
0700 PROPERTY	299,222.08	1,084,681.18	744,985.55
0800 DEBT SERVICE AND MISCELLANEOUS	145,955.11	121,467.31	305,930.80
TOTAL 2100 STUDENT SUPPORT SERVICES	95,899,668.54	102,189,839.24	125,606,805.71
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	70,833,597.84	72,839,132.98	75,489,043.64
0200 EMPLOYEE BENEFITS	5,791,105.50	5,800,332.50	5,892,277.64
0280 ON-BEHALF	40,980,640.97	29,567,366.97	29,567,366.97
0300 PURCHASED PROF AND TECH SERV	1,732,486.46	2,762,986.72	6,359,564.63
0400 PURCHASED PROPERTY SERVICES	699,490.58	587,948.12	917,906.97
0500 OTHER PURCHASED SERVICES	465,152.92	496,356.30	1,610,761.11
0600 SUPPLIES	2,869,107.90	2,772,597.00	7,315,965.04
0700 PROPERTY	10,265,188.98	4,817,722.92	2,837,797.26
0800 DEBT SERVICE AND MISCELLANEOUS	88,374.56	90,890.80	1,284,902.57
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	133,725,145.71	119,735,334.31	131,275,585.83
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	4,804,560.90	5,861,663.06	6,700,959.07
0200 EMPLOYEE BENEFITS	536,364.32	593,419.28	601,681.44
0280 ON-BEHALF	2,713,347.16	2,366,975.84	2,366,975.84
0300 PURCHASED PROF AND TECH SERV	933,651.85	1,126,101.48	1,715,024.88
0400 PURCHASED PROPERTY SERVICES	17,180.47	39,988.62	2,750.00
0500 OTHER PURCHASED SERVICES	105,372.30	109,005.53	287,843.67
0600 SUPPLIES	139,969.64	108,764.34	311,791.58
0700 PROPERTY	39,488.84	52,459.19	24,654.02
0800 DEBT SERVICE AND MISCELLANEOUS	106,566.55	58,247.72	104,402.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	9,396,502.03	10,316,625.06	12,116,082.50
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	75,386,533.19	86,218,986.15	91,179,866.29
0200 EMPLOYEE BENEFITS	10,118,354.72	10,674,796.26	11,819,169.59
0280 ON-BEHALF	37,372,207.60	30,618,791.44	30,618,791.44
0300 PURCHASED PROF AND TECH SERV	387,050.16	363,706.18	472,087.33
0400 PURCHASED PROPERTY SERVICES	1,572,808.07	1,644,710.94	1,258,507.87
0500 OTHER PURCHASED SERVICES	983,270.43	884,854.87	871,906.34
0600 SUPPLIES	1,963,037.24	1,683,787.78	3,720,822.36
0700 PROPERTY	2,634,821.06	3,381,891.04	3,340,522.58
0800 DEBT SERVICE AND MISCELLANEOUS	54,728.73	68,316.24	73,291.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	130,472,811.20	135,539,840.90	143,354,964.80
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	23,339,273.25	29,546,862.97	34,644,008.70
0200 EMPLOYEE BENEFITS	7,922,142.06	10,526,511.95	9,813,334.63
0280 ON-BEHALF	7,685,882.35	8,649,361.15	8,649,361.15
0300 PURCHASED PROF AND TECH SERV	2,936,968.63	3,257,147.22	3,830,537.15
0400 PURCHASED PROPERTY SERVICES	3,901,739.14	828,630.44	1,504,460.65
0500 OTHER PURCHASED SERVICES	6,047,204.39	7,995,362.70	8,318,146.22
0600 SUPPLIES	6,208,435.01	3,305,137.18	5,325,477.29
0700 PROPERTY	17,725,839.24	19,126,707.27	11,964,591.17
0800 DEBT SERVICE AND MISCELLANEOUS	191,271.73	194,673.14	205,400.97
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	75,958,755.80	83,430,394.02	84,255,317.93
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	56,811,942.63	62,407,159.18	78,958,663.73
0200 EMPLOYEE BENEFITS	19,165,993.58	18,688,840.93	23,565,049.96
0280 ON-BEHALF	11,369,674.80	11,094,009.39	11,094,009.39

WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300 PURCHASED PROF AND TECH SERV	750,472.12	1,311,991.44	6,734,747.39
0400 PURCHASED PROPERTY SERVICES	25,954,201.48	36,542,318.97	48,964,033.52
0500 OTHER PURCHASED SERVICES	968,732.94	-389,687.60	2,115,725.04
0600 SUPPLIES	28,445,472.44	26,598,181.04	32,265,896.57
0700 PROPERTY	5,244,400.12	11,143,474.41	7,306,885.95
0800 DEBT SERVICE AND MISCELLANEOUS	143,249.88	271,583.78	1,309,361.48
0900 OTHER ITEMS	.00	.00	.00
UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	148,854,139.99	167,667,871.54	212,314,373.03
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	39,338,953.08	56,560,270.44	60,591,354.47
0200 EMPLOYEE BENEFITS	15,167,280.50	19,614,009.07	18,677,476.90
0280 ON-BEHALF	5,887,843.47	7,984,858.88	7,984,858.88
0300 PURCHASED PROF AND TECH SERV	-549,191.29	-2,290,365.54	252,703.65
0400 PURCHASED PROPERTY SERVICES	70,956.47	444,827.06	127,663.40
0500 OTHER PURCHASED SERVICES	5,651,889.63	7,694,842.38	33,495,196.18
0600 SUPPLIES	9,061,674.65	9,560,948.10	9,071,997.63
0700 PROPERTY	4,435,785.39	6,110,424.47	1,515,541.30
0800 DEBT SERVICE AND MISCELLANEOUS	58,257.15	58,628.41	96,088.77
TOTAL 2700 STUDENT TRANSPORTATION	79,123,449.05	105,738,443.27	131,812,881.18
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	73,440.70	48,528.08	19,283.26
0200 EMPLOYEE BENEFITS	27,067.35	15,091.94	6,585.38
0280 ON-BEHALF	10,327.36	6,753.48	6,753.48
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	53,165.00	19,142.50	60,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	18,834.05	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	182,834.46	89,516.00	92,622.12
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

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	1,676,948.22	1,910,575.89	2,600,207.31
0200 EMPLOYEE BENEFITS	181,874.16	175,513.90	195,202.32
0280 ON-BEHALF	1,181,392.49	913,473.73	913,473.73
0300 PURCHASED PROF AND TECH SERV	-25,367.69	2,398.39	11,250.00
0400 PURCHASED PROPERTY SERVICES	1,388.47	2,157.66	2,152.00
0500 OTHER PURCHASED SERVICES	-40,281.66	5,047.96	10,507.00
0600 SUPPLIES	-108,578.29	2,804.44	4,318.64
0700 PROPERTY	-14,061.29	3,279.77	1,472.15
0800 DEBT SERVICE AND MISCELLANEOUS	-11,999.15	12,242.28	13,803.00
TOTAL 3300 COMMUNITY SERVICES	2,841,315.26	3,027,494.02	3,752,386.15
4100 LAND/SITE ACQUISITIONS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	529,668.15	2,231,533.47	700,000.00
TOTAL 4100 LAND/SITE ACQUISITIONS	529,668.15	2,231,533.47	700,000.00
4200 LAND IMPROVEMENTS			
0700 PROPERTY	15,000.00	1,471,093.51	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	36,753.12	.00
TOTAL 4200 LAND IMPROVEMENTS	15,000.00	1,507,846.63	.00
4300 ARCHITECTURAL/ENGIN			
0100 SALARIES PERSONNEL SERVICES	1,061,791.56	1,017,724.89	1,451,762.30
0200 EMPLOYEE BENEFITS	164,160.55	139,375.25	270,227.69
0280 ON-BEHALF	484,460.94	349,695.05	349,695.05
0300 PURCHASED PROF AND TECH SERV	365.00	955.00	2,000.00
0400 PURCHASED PROPERTY SERVICES	933.46	1,563.95	1,872.00
0500 OTHER PURCHASED SERVICES	7,849.48	6,841.57	14,003.90
0600 SUPPLIES	17,263.02	15,264.34	21,998.58
0700 PROPERTY	13,533.61	18,244.12	4,854.93
0800 DEBT SERVICE AND MISCELLANEOUS	2,900.00	1,450.00	5,400.00
TOTAL 4300 ARCHITECTURAL/ENGIN	1,753,257.62	1,551,114.17	2,121,814.45
4600 SITE IMPROVEMENT			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5100 DEBT SERVICE			

WORKING BUDGET REPORT FOR FY 2025

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	22,595,653.40	4,592,479.80	1,869,152.00
TOTAL 5200 FUND TRANSFERS		22,595,653.40	4,592,479.80	1,869,152.00
5300 CONTINGENCY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0840	CONTINGENCY	.00	.00	79,288,472.02
TOTAL 5300 CONTINGENCY		.00	.00	79,288,472.02
TOTAL EXPENDITURES		1,473,463,659.57	1,551,646,740.16	1,864,482,370.85
TOTAL FOR GENERAL FUND (1)		360,939,712.54	275,717,715.44	.00

WORKING BUDGET REPORT FOR FY 2025

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	312,463.10	212,953.01	.00
TOTAL EARNINGS ON INVESTMENTS		312,463.10	212,953.01	.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	.00	.00	.00
TOTAL STUDENT ACTIVITIES		.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	5,512,249.37	4,466,886.11	1,382,568.24
1929	IN-KIND REVENUES	201,195.96	342,698.88	.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	274,725.00	242,050.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		5,988,170.33	5,051,634.99	1,382,568.24
TOTAL REVENUE FROM LOCAL SOURCES		6,300,633.43	5,264,588.00	1,382,568.24
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL STATE PROGRAM		.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	41,325,839.06	43,311,220.30	43,733,322.18
TOTAL RESTRICTED		41,325,839.06	43,311,220.30	43,733,322.18
UNDEFINED REV TYPE				
3700	STATE GRANTS THRU INTERM SOURC	90,510.82	33,949.00	.00
TOTAL UNDEFINED REV TYPE		90,510.82	33,949.00	.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		41,416,349.88	43,345,169.30	43,733,322.18
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	796,079.05	517,971.02	642,951.00
TOTAL RESTRICTED DIRECT		796,079.05	517,971.02	642,951.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	242,041,648.79	192,805,130.88	81,191,615.09
TOTAL RESTRICTED THROUGH THE STATE		242,041,648.79	192,805,130.88	81,191,615.09
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	194,827.53	1,540,950.01	.00
TOTAL THROUGH INTERMEDIATE AGENCIES		194,827.53	1,540,950.01	.00
FEDERAL REIMBURSEMENT				
4800	FEDERAL REIMBURSEMENTS	.00	.00	.00
4810	MEDICAID REIMBURSEMENT	2,391,940.45	2,642,587.23	2,308,228.00
TOTAL FEDERAL REIMBURSEMENT		2,391,940.45	2,642,587.23	2,308,228.00
TOTAL REVENUE FROM FEDERAL SOURCES		245,424,495.82	197,506,639.14	84,142,794.09
OTHER RECEIPTS				

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,880,977.52	1,628,993.74	1,869,152.00
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		1,880,977.52	1,628,993.74	1,869,152.00
TOTAL OTHER RECEIPTS		1,880,977.52	1,628,993.74	1,869,152.00
TOTAL RECEIPTS		295,022,456.65	247,745,390.18	131,127,836.51
TOTAL REVENUES		295,022,456.65	247,745,390.18	131,127,836.51

WORKING BUDGET REPORT FOR FY 2025

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	84,998,138.61	54,814,532.36	50,455,590.43
0200	EMPLOYEE BENEFITS	22,354,002.76	14,690,362.94	14,027,453.39
0300	PURCHASED PROF AND TECH SERV	10,334,625.98	15,828,973.90	7,726,164.13
0400	PURCHASED PROPERTY SERVICES	140,672.79	186,434.86	46,119.21
0500	OTHER PURCHASED SERVICES	722,999.93	1,115,431.26	441,779.12
0600	SUPPLIES	16,782,675.03	25,592,706.33	5,423,784.44
0700	PROPERTY	40,594,068.54	18,143,372.06	3,840,063.19
0800	DEBT SERVICE AND MISCELLANEOUS	70,661.39	63,216.70	316,339.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		175,997,845.03	130,435,030.41	82,277,292.91
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	7,563,179.31	5,312,121.88	4,235,826.46
0200	EMPLOYEE BENEFITS	1,668,627.36	933,983.58	869,613.07
0300	PURCHASED PROF AND TECH SERV	8,733,988.12	7,907,435.09	740,211.00
0400	PURCHASED PROPERTY SERVICES	.00	18,268.25	.00
0500	OTHER PURCHASED SERVICES	149,044.40	49,475.70	106,561.00
0600	SUPPLIES	514,032.51	3,220,821.75	434,661.90
0700	PROPERTY	918,376.27	495,412.28	1,200.00
0800	DEBT SERVICE AND MISCELLANEOUS	7,125.00	17,250.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		19,554,372.97	17,954,768.53	6,388,073.43
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	22,098,434.58	17,046,654.46	15,187,776.48
0200	EMPLOYEE BENEFITS	5,931,583.31	4,325,578.45	4,371,373.24
0300	PURCHASED PROF AND TECH SERV	8,825,414.98	9,233,025.16	1,073,295.00
0400	PURCHASED PROPERTY SERVICES	132,343.36	188,751.28	3,385.00
0500	OTHER PURCHASED SERVICES	740,952.47	1,228,485.23	329,352.98
0600	SUPPLIES	4,519,426.43	5,590,996.10	1,340,637.71
0700	PROPERTY	7,110,649.97	4,143,993.57	4,001,848.56
0800	DEBT SERVICE AND MISCELLANEOUS	226,014.00	354,234.48	305,605.00
0840	CONTINGENCY	.00	.00	170,941.18
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		49,584,819.10	42,111,718.73	26,784,215.15

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	185,530.57	110,500.98	.00
0200 EMPLOYEE BENEFITS	21,916.65	5,393.81	.00
0300 PURCHASED PROF AND TECH SERV	262,057.00	20,000.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	3,835.00	.00
0600 SUPPLIES	2,101.90	153,828.11	.00
0700 PROPERTY	20,196.40	38,961.59	1,200.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	4,930.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	491,802.52	337,449.49	1,200.00
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	4,340,603.63	149,748.05	443,545.09
0200 EMPLOYEE BENEFITS	1,034,055.50	42,044.66	78,040.02
0300 PURCHASED PROF AND TECH SERV	30,300.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	1,750.00	.00
0500 OTHER PURCHASED SERVICES	-3,190.36	.00	.00
0600 SUPPLIES	24,228.50	.00	.00
0700 PROPERTY	77,564.93	51,629.60	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	5,503,562.20	245,172.31	521,585.11
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	1,016,485.07	115,346.24	50,000.00
0200 EMPLOYEE BENEFITS	334,534.61	111,569.97	70,000.00
0300 PURCHASED PROF AND TECH SERV	3,209,787.80	17,129,667.37	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	121,928.78	236,914.45	43,000.00
0600 SUPPLIES	4,950.00	52,198.07	.00
0700 PROPERTY	58,618.51	74,857.50	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,900.00	.00	10,000.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	4,751,204.77	17,720,553.60	173,000.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	3,097,513.65	938,093.83	1,109,046.81
0200 EMPLOYEE BENEFITS	878,259.63	546,595.48	549,239.39
0300 PURCHASED PROF AND TECH SERV	7,558,292.01	8,484,445.20	.00
0400 PURCHASED PROPERTY SERVICES	614,374.85	414,495.49	.00
0500 OTHER PURCHASED SERVICES	.00	75.69	.00
0600 SUPPLIES	38,662.76	22,130.22	.00
0700 PROPERTY	1,213,973.39	888,097.15	20,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	13,401,076.29	11,293,933.06	1,678,286.20

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	6,296,660.27	.00	.00
0200 EMPLOYEE BENEFITS	2,334,386.28	7.65	.00
0300 PURCHASED PROF AND TECH SERV	131,086.23	141,711.91	272,778.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	1,717,701.21	5,485,201.52	85,610.56
0600 SUPPLIES	7,743.90	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	10,487,577.89	5,626,921.08	358,388.56
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	33,062.54	41,447.61	43,128.00
0200 EMPLOYEE BENEFITS	.00	.00	12,150.00
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	33,062.54	41,447.61	55,278.00
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	515,641.82	.00	.00
0200 EMPLOYEE BENEFITS	85,035.12	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	92.09	240.12	.00
0600 SUPPLIES	259.02	.00	.00
0700 PROPERTY	4,648.89	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	605,676.94	240.12	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	7,348,135.10	7,305,532.42	8,192,146.58
0200 EMPLOYEE BENEFITS	464,014.39	392,752.27	437,369.18
0300 PURCHASED PROF AND TECH SERV	731,544.98	569,061.95	580,350.22
0400 PURCHASED PROPERTY SERVICES	80,187.25	6,091.05	3,790.00
0500 OTHER PURCHASED SERVICES	186,980.62	165,087.35	206,497.39
0600 SUPPLIES	1,499,269.30	1,481,213.97	859,984.76
0700 PROPERTY	438,116.45	248,555.02	64,578.93
0800 DEBT SERVICE AND MISCELLANEOUS	72,462.52	51,056.16	46,230.03
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	10,820,710.61	10,219,350.19	10,390,947.09
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	23,328.77	.00	.00
0200 EMPLOYEE BENEFITS	3,847.18	.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	27,175.95	.00	.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	18,503,595.40	12,915,031.13	2,499,570.06
TOTAL 5200 FUND TRANSFERS	18,503,595.40	12,915,031.13	2,499,570.06
TOTAL EXPENDITURES	309,762,482.21	248,901,616.26	131,127,836.51
TOTAL FOR SPECIAL REVENUE (2)	-14,740,025.56	-1,156,226.08	.00

WORKING BUDGET REPORT FOR FY 2025

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 2025

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	SPANSIH DEPARTMENT	1,140,689.03	1,082,170.83	.00
1790	KING OF THE BLUEGRASS	2,128,300.24	1,785,765.08	.00
TOTAL STUDENT ACTIVITIES		3,268,989.27	2,867,935.91	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1999	MUSIC	1,371,096.64	1,815,513.52	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		1,371,096.64	1,815,513.52	.00
TOTAL REVENUE FROM LOCAL SOURCES		4,640,085.91	4,683,449.43	.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		4,640,085.91	4,683,449.43	.00
TOTAL REVENUES		4,640,085.91	4,683,449.43	.00

WORKING BUDGET REPORT FOR FY 2025

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	492,615.50	139,305.37	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	2,445.60	22,501.35	.00
0600 SUPPLIES	3,289,251.98	4,144,260.25	.00
TOTAL 1000 INSTRUCTION	3,784,313.08	4,306,066.97	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	43,451.86	27,690.02	.00
0600 SUPPLIES	12,530.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	55,981.86	27,690.02	.00
TOTAL EXPENDITURES	3,840,294.94	4,333,756.99	.00
TOTAL FOR DISTRICT ACTIVITY FUNDS (22)	799,790.97	349,692.44	.00

WORKING BUDGET REPORT FOR FY 2025

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	13,189,066.00	.00	.00
	TOTAL STUDENT ACTIVITIES	13,189,066.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	13,189,066.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,820,373.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,820,373.00	.00	.00
	TOTAL OTHER RECEIPTS	1,820,373.00	.00	.00
	TOTAL RECEIPTS	15,009,439.00	.00	.00
	TOTAL REVENUES	15,009,439.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	15,078,241.00	.00	.00
TOTAL 1000 INSTRUCTION	15,078,241.00	.00	.00
TOTAL EXPENDITURES	15,078,241.00	.00	.00
TOTAL FOR STUDENT ACTIVITY FUND (25)	-68,802.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

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	8,431,845.00	8,575,300.00
TOTAL RESTRICTED	8,775,318.00	8,431,845.00	8,575,300.00
TOTAL REVENUE FROM STATE SOURCES	8,775,318.00	8,431,845.00	8,575,300.00
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 2025

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	8,431,845.00	8,575,300.00
	TOTAL REVENUES	8,775,318.00	8,431,845.00	8,575,300.00

WORKING BUDGET REPORT FOR FY 2025

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	8,431,845.00	8,575,300.00
TOTAL 5200 FUND TRANSFERS	8,775,318.00	8,431,845.00	8,575,300.00
TOTAL EXPENDITURES	8,775,318.00	8,431,845.00	8,575,300.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

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	47,443,915.00	50,523,204.00	49,104,452.00
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		47,443,915.00	50,523,204.00	49,104,452.00
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	100,464.19	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		100,464.19	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		47,544,379.19	50,523,204.00	49,104,452.00
REVENUE FROM STATE SOURCES				

WORKING BUDGET REPORT FOR FY 2025

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	47,544,379.19	50,523,204.00	49,104,452.00
	TOTAL REVENUES	47,544,379.19	50,523,204.00	49,104,452.00

WORKING BUDGET REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (3	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
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	53,581,879.07	40,670,098.55	49,104,452.00
TOTAL 5200 FUND TRANSFERS	53,581,879.07	40,670,098.55	49,104,452.00
TOTAL EXPENDITURES	53,581,879.07	40,670,098.55	49,104,452.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	-6,037,499.88	9,853,105.45	.00

WORKING BUDGET REPORT FOR FY 2025

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 2025

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 2025

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	754,233.03	2,554,656.61	.00
TOTAL EARNINGS ON INVESTMENTS		754,233.03	2,554,656.61	.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	OTHER MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		754,233.03	2,554,656.61	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	6,811,000.00	.00	.00
TOTAL RESTRICTED		6,811,000.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		6,811,000.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	132,400,000.00	56,245,000.00	250,000,000.00
5120	BOND PREMIUM	13,284,591.85	5,604,649.73	.00
TOTAL BOND PROCEEDS		145,684,591.85	61,849,649.73	250,000,000.00
INTERFUND TRANSFERS				

WORKING BUDGET REPORT FOR FY 2025

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
5210	FUND TRANSFER	31,432,018.60	4,350,974.35	.00
	TOTAL INTERFUND TRANSFERS	31,432,018.60	4,350,974.35	.00
	TOTAL OTHER RECEIPTS	177,116,610.45	66,200,624.08	250,000,000.00
	TOTAL RECEIPTS	184,681,843.48	68,755,280.69	250,000,000.00
	TOTAL REVENUES	184,681,843.48	68,755,280.69	250,000,000.00

WORKING BUDGET REPORT FOR FY 2025

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	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	99,627,732.50	81,545,538.29	250,000,000.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0700	PROPERTY	1,954,572.25	2,496,258.79	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		101,582,304.75	84,041,797.08	250,000,000.00
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	920,805.29	341,165.39	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		920,805.29	341,165.39	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	24,587,075.90	4,403,536.59	.00
TOTAL 5200 FUND TRANSFERS		24,587,075.90	4,403,536.59	.00
TOTAL EXPENDITURES		127,090,185.94	88,786,499.06	250,000,000.00
TOTAL FOR CONSTRUCTION FUND (360)		57,591,657.54	-20,031,218.37	.00

WORKING BUDGET REPORT FOR FY 2025

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)	9,618,676.99	10,495,458.78	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		9,618,676.99	10,495,458.78	.00
TOTAL REVENUE FROM STATE SOURCES		9,618,676.99	10,495,458.78	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED FEDERAL THRU STATE	1,986,761.59	2,718,453.98	2,600,000.00
TOTAL RESTRICTED DIRECT		1,986,761.59	2,718,453.98	2,600,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		1,986,761.59	2,718,453.98	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	71,441,304.37	111,333,302.36	57,679,752.00
TOTAL INTERFUND TRANSFERS		71,441,304.37	111,333,302.36	57,679,752.00
TOTAL OTHER RECEIPTS		71,441,304.37	111,333,302.36	57,679,752.00

WORKING BUDGET REPORT FOR FY 2025

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	83,046,742.95	124,547,215.12	60,279,752.00
TOTAL REVENUES	83,046,742.95	124,547,215.12	60,279,752.00

WORKING BUDGET REPORT FOR FY 2025

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	83,046,742.95	124,547,215.12	60,279,752.00
TOTAL 5100 DEBT SERVICE	83,046,742.95	124,547,215.12	60,279,752.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	83,046,742.95	124,547,215.12	60,279,752.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		3,265,578.63	8,451,948.58	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	223,977.92	857,628.80	.00
TOTAL EARNINGS ON INVESTMENTS		223,977.92	857,628.80	.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PRG	1,635,817.04	799,487.55	.00
1612	REIMBURSABLE SCH BREAKFAST PGM	.00	.00	.00
1624	NON-REIMBURSE A-LA-CARTE SALES	482,689.31	705,207.20	.00
1629	NON-REIMB OTHER FOOD PGMS	56,885.00	129,059.50	.00
1650	SUMMER FOOD PROGRAM-LOCAL REV	.00	.00	.00
TOTAL FOOD SERVICE		2,175,391.35	1,633,754.25	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	100.00	.00	.00
1930	GAIN/LOSS ON SALE OF ASSETS	-4,634.82	-24,682.61	.00
1993	OTHER REBATES	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	132,485.20	97,010.20	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		127,950.38	72,327.59	.00
TOTAL REVENUE FROM LOCAL SOURCES		2,527,319.65	2,563,710.64	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	417,413.78	477,892.99	50,000,000.00
TOTAL RESTRICTED		417,413.78	477,892.99	50,000,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	5,640,159.27	5,136,128.74	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		5,640,159.27	5,136,128.74	.00
TOTAL REVENUE FROM STATE SOURCES		6,057,573.05	5,614,021.73	50,000,000.00

WORKING BUDGET REPORT FOR FY 2025

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	66,305,900.37	65,744,071.42	2,429,536.92
	TOTAL RESTRICTED THROUGH THE STATE	66,305,900.37	65,744,071.42	2,429,536.92
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	4,805,902.13	4,000,443.24	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	4,805,902.13	4,000,443.24	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	71,111,802.50	69,744,514.66	2,429,536.92
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,965,252.88	2,963,486.06	.00
	TOTAL INTERFUND TRANSFERS	2,965,252.88	2,963,486.06	.00
	TOTAL OTHER RECEIPTS	2,965,252.88	2,963,486.06	.00
	TOTAL RECEIPTS	82,661,948.08	80,885,733.09	52,429,536.92
	TOTAL REVENUES	85,927,526.71	89,337,681.67	52,429,536.92

WORKING BUDGET REPORT FOR FY 2025

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	23,423,960.99	24,883,871.11	150.00
0200	EMPLOYEE BENEFITS	18,495,335.26	8,113,401.01	.00
0280	ON-BEHALF	5,640,159.27	5,134,351.31	.00
0300	PURCHASED PROF AND TECH SERV	151,912.55	149,312.29	451,520.67
0400	PURCHASED PROPERTY SERVICES	3,876,871.70	3,858,862.76	2,820,204.48
0500	OTHER PURCHASED SERVICES	127,170.17	110,859.13	172,157.53
0600	SUPPLIES	30,784,800.37	35,156,621.21	41,892,201.56
0700	PROPERTY	1,563,003.68	1,633,750.52	3,475,578.69
0800	DEBT SERVICE AND MISCELLANEOUS	41,537.94	79,397.68	117,723.99
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		84,104,751.93	79,120,427.02	48,929,536.92
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	4,200,188.66	4,341,390.53	3,500,000.00
TOTAL 5200 FUND TRANSFERS		4,200,188.66	4,341,390.53	3,500,000.00
TOTAL EXPENDITURES		88,304,940.59	83,461,817.55	52,429,536.92
TOTAL FOR FOOD SERVICE FUND (51)		-2,377,413.88	5,875,864.12	.00

WORKING BUDGET REPORT FOR FY 2025

DAY CARE OPERATIONS (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		674,121.89	821,756.40	961,282.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	14,921.00	1,260.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		14,921.00	1,260.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		14,921.00	1,260.00	.00
REVENUE FROM STATE SOURCES				
UNDEFINED REV TYPE				
3700	RESTRICTED STATE REV (GRANTS)	187,514.00	208,629.00	.00
TOTAL UNDEFINED REV TYPE		187,514.00	208,629.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	244.21	382.13	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		244.21	382.13	.00
TOTAL REVENUE FROM STATE SOURCES		187,758.21	209,011.13	.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 2025

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	202,679.21	210,271.13	.00
TOTAL REVENUES	876,801.10	1,032,027.53	961,282.00

WORKING BUDGET REPORT FOR FY 2025

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	711.03	1,011.79	.00
0200	EMPLOYEE BENEFITS	-171.07	235.48	.00
0280	ON-BEHALF	244.21	382.13	.00
0300	PURCHASED PROF AND TECH SERV	27,986.00	16,193.00	21,787.71
0400	PURCHASED PROPERTY SERVICES	739.45	3,579.12	212.29
0500	OTHER PURCHASED SERVICES	814.82	4,686.49	.00
0600	SUPPLIES	8,529.24	22,027.39	5,991.10
0700	PROPERTY	14,932.94	2,423.80	.00
0800	DEBT SERVICE AND MISCELLANEOUS	790.41	2,340.20	.00
0840	CONTINGENCY	.00	.00	933,290.90
TOTAL 3200 DAY CARE OPERATIONS		54,577.03	52,879.40	961,282.00
TOTAL EXPENDITURES		54,577.03	52,879.40	961,282.00
TOTAL FOR DAY CARE OPERATIONS (52)		822,224.07	979,148.13	.00

WORKING BUDGET REPORT FOR FY 2025

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	57,306.58	56,685.38	1,285.00
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	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	13,802.33	25,474.90	.00
1997 SUMMER CAMP: MICRONAUT	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	13,802.33	25,474.90	.00
TOTAL REVENUE FROM LOCAL SOURCES	13,802.33	25,474.90	.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	180.70	1,627.58	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	180.70	1,627.58	.00
TOTAL REVENUE FROM STATE SOURCES	180.70	1,627.58	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

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	13,983.03	27,102.48	.00
TOTAL REVENUES	71,289.61	83,787.86	1,285.00

WORKING BUDGET REPORT FOR FY 2025

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	.00	3,702.00	.00
0200	EMPLOYEE BENEFITS	.00	188.23	.00
0280	ON-BEHALF	.00	1,627.30	.00
0300	PURCHASED PROF AND TECH SERV	530.50	6,935.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	277.49	583.88	.00
0600	SUPPLIES	4,643.60	7,610.47	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION		5,451.59	20,646.88	.00
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	5,800.00	9,776.00	1,285.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	1,616.85	2,296.70	.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		7,416.85	12,072.70	1,285.00
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 2025

ENTERPRISE FUND (53)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	1,325.09	.00	.00
0200	EMPLOYEE BENEFITS	-145.18	.00	.00
0280	ON-BEHALF	180.70	.00	.00
0300	PURCHASED PROF AND TECH SERV	230.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	1,590.61	.00	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	14,459.05	32,719.58	1,285.00
	TOTAL FOR ENTERPRISE FUND (53)	56,830.56	51,068.28	.00

WORKING BUDGET REPORT FOR FY 2025

ADULT EDUCATION (54)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	297,240.34	302,618.78	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	11,830.94	16,271.03	1,348.49
TOTAL EARNINGS ON INVESTMENTS	11,830.94	16,271.03	1,348.49
COMMUNITY SERVICE ACTIVITIES			
1812 ADULT EDUCATION FEES	80,094.00	88,421.91	336,202.28
TOTAL COMMUNITY SERVICE ACTIVITIES	80,094.00	88,421.91	336,202.28
TOTAL REVENUE FROM LOCAL SOURCES	91,924.94	104,692.94	337,550.77
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	15,020.51	75,905.13	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	15,020.51	75,905.13	.00
TOTAL REVENUE FROM STATE SOURCES	15,020.51	75,905.13	.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	106,945.45	180,598.07	337,550.77
TOTAL REVENUES	404,185.79	483,216.85	337,550.77

WORKING BUDGET REPORT FOR FY 2025

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	479.72	629.62	.00
0200	EMPLOYEE BENEFITS	372.68	379.86	.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
TOTAL 1000 INSTRUCTION		852.40	1,009.48	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	58,601.80	99,877.12	89,000.00
0200	EMPLOYEE BENEFITS	2,653.29	20,141.61	19,834.00
0280	ON-BEHALF	15,020.51	75,897.62	.00
0300	PURCHASED PROF AND TECH SERV	5,041.52	5,706.90	6,000.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	4,208.72	456.58	4,500.00
0600	SUPPLIES	6,215.33	-2,298.60	11,443.27
0700	PROPERTY	.00	.00	382.50
0800	DEBT SERVICE AND MISCELLANEOUS	.00	79.90	5,100.00
0840	CONTINGENCY	.00	.00	201,291.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		91,741.17	199,861.13	337,550.77
5200 FUND TRANSFERS				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		92,593.57	200,870.61	337,550.77
TOTAL FOR ADULT EDUCATION (54)		311,592.22	282,346.24	.00

WORKING BUDGET REPORT FOR FY 2025

TUITION PROGRAMS (59)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		534,206.41	536,602.19	290,499.01
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	243,452.91	88,978.66	2,382.39
1340	OTHER TUITION	.00	.00	.00
TOTAL TUITION		243,452.91	88,978.66	2,382.39
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		243,452.91	88,978.66	2,382.39
REVENUE FROM STATE SOURCES				
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		.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		243,452.91	88,978.66	2,382.39
TOTAL REVENUES		777,659.32	625,580.85	292,881.40

WORKING BUDGET REPORT FOR FY 2025

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	.00	.00	.00
0200 EMPLOYEE BENEFITS	-1,673.46	.00	.00
0280 ON-BEHALF	.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	28,845.39	7,648.14	292,881.40
0700 PROPERTY	4,883.09	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	5,963.50	.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	32,055.02	13,611.64	292,881.40
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	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
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 2025

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	32,055.02	13,611.64	292,881.40
TOTAL FOR TUITION PROGRAMS (59)	745,604.30	611,969.21	.00

WORKING BUDGET REPORT FOR FY 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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	22,079,618.06
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	744,346.76	2,600,551.99	.00
TOTAL EARNINGS ON INVESTMENTS		744,346.76	2,600,551.99	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	20,323,507.01	288,697.76	33,327.88
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		20,323,507.01	288,697.76	33,327.88
TOTAL REVENUE FROM LOCAL SOURCES		21,067,853.77	2,889,249.75	33,327.88
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		21,067,853.77	2,889,249.75	33,327.88
TOTAL REVENUES		21,067,853.77	2,889,249.75	22,112,945.94

WORKING BUDGET REPORT FOR FY 2025

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	.00	335.98	7,300.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	99,608.81	114,425.00	1,900,147.63
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	15,000.00	32,128.49	52,348.33
TOTAL 1000 INSTRUCTION	114,608.81	146,889.47	1,959,795.96
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	52,997.78	55,182.73	34,429.34
0400 PURCHASED PROPERTY SERVICES	4,486.95	2,893.79	5,041.21
0500 OTHER PURCHASED SERVICES	4,403.41	4,158.28	3,400.00
0600 SUPPLIES	1,240,384.69	1,860,108.37	425,287.79
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	59,613.19	250,176.97	19,684,991.64
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,361,886.02	2,172,520.14	20,153,149.98
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 2025

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 2025

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	1,476,494.83	2,319,409.61	22,112,945.94
TOTAL FOR JEFF CTY PUB ED FOUNDATION (7000)	19,591,358.94	569,840.14	.00

WORKING BUDGET REPORT FOR FY 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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	-100.00	-1,184.16	.00
5331	SALE OF BUILDINGS	-113,867.77	-43,963.95	.00
5341	SALE OF MACH/EQUIP/FURN/FIXTUR	-836,358.31	-246,733.42	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-950,326.08	-291,881.53	.00
	TOTAL OTHER RECEIPTS	-950,326.08	-291,881.53	.00
	TOTAL RECEIPTS	-950,326.08	-291,881.53	.00
	TOTAL REVENUES	-950,326.08	-291,881.53	.00

WORKING BUDGET REPORT FOR FY 2025

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	54,903,104.94	57,409,540.54	.00
TOTAL 1000 INSTRUCTION	54,903,104.94	57,409,540.54	.00
2100 STUDENT SUPPORT SERVICES			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	345.33	65.09	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	345.33	65.09	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	.00	101.54	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	101.54	.00
2300 DISTRICT ADMIN SUPPORT			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	2,806,429.54	3,429,358.26	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	2,806,429.54	3,429,358.26	.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	31,016.83	22,801.30	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	31,016.83	22,801.30	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700	PROPERTY	1,054,398.72	1,037,432.25	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,054,398.72	1,037,432.25	.00
2700	STUDENT TRANSPORTATION			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	5,152,949.24	5,490,453.71	.00
	TOTAL 2700 STUDENT TRANSPORTATION	5,152,949.24	5,490,453.71	.00
3300	COMMUNITY SERVICES			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	53,282.63	51,620.74	.00
	TOTAL 3300 COMMUNITY SERVICES	53,282.63	51,620.74	.00
	TOTAL EXPENDITURES	64,001,527.23	67,441,373.43	.00
	TOTAL FOR GOVERNMENTAL ASSETS (8)	-64,951,853.31	-67,733,254.96	.00

WORKING BUDGET REPORT FOR FY 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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 2025

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 2025

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	1,834,403,372.11	1,827,364,455.60	1,864,482,370.85
TOTAL OF EXPENDITURES FUND 1	1,473,463,659.57	1,551,646,740.16	1,864,482,370.85
TOTAL FOR FUND 1	360,939,712.54	275,717,715.44	.00
TOTAL OF REVENUES FUND 2	295,022,456.65	247,745,390.18	131,127,836.51
TOTAL OF EXPENDITURES FUND 2	309,762,482.21	248,901,616.26	131,127,836.51
TOTAL FOR FUND 2	-14,740,025.56	-1,156,226.08	.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	4,640,085.91	4,683,449.43	.00
TOTAL OF EXPENDITURES FUND 22	3,840,294.94	4,333,756.99	.00
TOTAL FOR FUND 22	799,790.97	349,692.44	.00
TOTAL OF REVENUES FUND 25	15,009,439.00	.00	.00
TOTAL OF EXPENDITURES FUND 25	15,078,241.00	.00	.00
TOTAL FOR FUND 25	-68,802.00	.00	.00
TOTAL OF REVENUES FUND 310	8,775,318.00	8,431,845.00	8,575,300.00
TOTAL OF EXPENDITURES FUND 310	8,775,318.00	8,431,845.00	8,575,300.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	47,544,379.19	50,523,204.00	49,104,452.00
TOTAL OF EXPENDITURES FUND 320	53,581,879.07	40,670,098.55	49,104,452.00
TOTAL FOR FUND 320	-6,037,499.88	9,853,105.45	.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	184,681,843.48	68,755,280.69	250,000,000.00
TOTAL OF EXPENDITURES FUND 360	127,090,185.94	88,786,499.06	250,000,000.00
TOTAL FOR FUND 360	57,591,657.54	-20,031,218.37	.00
TOTAL OF REVENUES FUND 400	83,046,742.95	124,547,215.12	60,279,752.00
TOTAL OF EXPENDITURES FUND 400	83,046,742.95	124,547,215.12	60,279,752.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	85,927,526.71	89,337,681.67	52,429,536.92
TOTAL OF EXPENDITURES FUND 51	88,304,940.59	83,461,817.55	52,429,536.92
TOTAL FOR FUND 51	-2,377,413.88	5,875,864.12	.00
TOTAL OF REVENUES FUND 52	876,801.10	1,032,027.53	961,282.00
TOTAL OF EXPENDITURES FUND 52	54,577.03	52,879.40	961,282.00
TOTAL FOR FUND 52	822,224.07	979,148.13	.00
TOTAL OF REVENUES FUND 53	71,289.61	83,787.86	1,285.00
TOTAL OF EXPENDITURES FUND 53	14,459.05	32,719.58	1,285.00
TOTAL FOR FUND 53	56,830.56	51,068.28	.00

WORKING BUDGET REPORT FOR FY 2025

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 54	404,185.79	483,216.85	337,550.77
TOTAL OF EXPENDITURES FUND 54	92,593.57	200,870.61	337,550.77
TOTAL FOR FUND 54	311,592.22	282,346.24	.00
TOTAL OF REVENUES FUND 59	777,659.32	625,580.85	292,881.40
TOTAL OF EXPENDITURES FUND 59	32,055.02	13,611.64	292,881.40
TOTAL FOR FUND 59	745,604.30	611,969.21	.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	21,067,853.77	2,889,249.75	22,112,945.94
TOTAL OF EXPENDITURES FUND 7000	1,476,494.83	2,319,409.61	22,112,945.94
TOTAL FOR FUND 7000	19,591,358.94	569,840.14	.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	-950,326.08	-291,881.53	.00
TOTAL OF EXPENDITURES FUND 8	64,001,527.23	67,441,373.43	.00
TOTAL FOR FUND 8	-64,951,853.31	-67,733,254.96	.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 2025

	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	2,293,452,513.39	2,230,310,638.97	2,107,312,495.45
GRAND TOTAL OF EXPENDITURES	1,953,000,500.05	1,937,745,955.74	2,107,312,495.45
GRAND TOTAL	340,452,013.34	292,564,683.23	.00

WORKING BUDGET REPORT FOR FY 2025
REPORT OPTIONS

Fiscal Year for reports 2025
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 2025 WORKING BUDGET - REVENUE HISTORY EXPORTED 9/18/2024 TRAIN DB

GL Account	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
110 0999	BEG BALANCE CARRY FORWARD	-	-	-	-280,075,398	0	280,075,398
110 0999U	BEG BAL UNASSIGNED	-86,378,832	-278,022,120	-326,892,033	0	-374,462,946	-374,462,946
110 1111	GENERAL PROPERTY TAX	-551,420,941	-580,019,236	-609,946,373	-627,760,993	-633,200,000	-5,439,007
110 1115	DELINQUENT PROPERTY TAX	-42,907,747	-6,380,854	-6,454,883	-5,000,000	-5,000,000	-
110 1117	MOTOR VEHICLE TAX	-37,565,239	-40,514,120	-40,644,133	-39,096,891	-39,096,891	-
110 1119	FRANCHISE TAX	-17,194,693	-18,146,724	-18,403,317	-18,820,199	-18,820,199	-
110 1131	OCCUPATIONAL TAX	-206,474,525	-206,342,623	-212,522,322	-211,360,000	-211,360,000	-
110 1191	OMITTED PROPERTY TAX	-6,057,026	-6,947,432	-12,572,093	-6,057,026	-6,057,026	-
110 1280	REVENUE IN LIEU OF TAXES	-3,190,526	-2,678,704	-3,348,519	-3,190,526	-3,190,526	-
110 1320	TUIT FRM OTH GOVT SRCS IN KY	-326,834	-359,242	-227,696	-326,834	-326,834	-
110 1340 003XE	OTHER TUITION	-192,094	-138,723	-130,420	-192,094	-192,094	-
110 1510	INTEREST ON INVESTMENTS	-795,630	-20,147,815	-28,211,600	-20,500,000	-20,500,000	-
110 1911	BUILDING RENTAL	-2,918,290	-2,919,900	-2,920,000	-2,918,290	-2,918,290	-
110 1919	OTHER RENTAL INCOME	-1,309,940	-1,282,797	-1,365,497	-1,309,940	-1,309,940	-
110 1920 0566	CONTRIBUTIONS/DONATIONS	-5,000	-4,900	-	-5,000	-5,000	-
110 1991	TRANSCRIPT FEES	-63,082	-65,744	-66,956	-63,082	-63,082	-
110 1999	OTHER MISCELLANEOUS REVENUE	-267,829	-351,754	-3,269,676	-267,829	-267,829	-
110 3111	SEEK PROGRAM	-224,312,952	-224,984,448	-195,042,913	-196,849,915	-196,849,915	-
110 3129	KSB/KSD TRANSPORTATION	-24,617	-5,761	-14,429	-24,617	-24,617	-
110 3800	REV IN LIEU OF TAXES/STATE SRC	-1,835,767	-1,836,023	-1,836,071	-1,835,767	-1,835,767	-
110 3900 01EX	ON-BEHALF PAYMENTS / STATE	-323,310,864	-412,065,337	-342,192,470	-323,310,864	-342,194,255	-18,883,391
110 3900 16MX	ON-BEHALF PAYMENTS / STATE	-688,123	-807,590	-805,215	-807,590	-807,590	-
110 5220	INDIRECT COSTS TRANSFER	-37,931,656	-22,703,784	-17,256,422	-4,588,000	-5,999,570	-1,411,570
	GRAND TOTAL	-1,546,377,509	-1,834,403,372	-1,827,364,476	-1,744,360,855	-1,864,482,371	-120,121,516

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL - TRAIN DB EXPORTED 9/18/2024 8:51 AM

Level	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
01	ADMINISTRATION AND SUPPORT PRG	6,972,132	7,937,955	10,506,240	11,497,282	17,822,385	6,325,103
02	OPERATIONS SERVICES	104,545,920	114,723,846	143,421,846	145,223,792	179,114,937	33,891,145
03	ACADEMIC SCHOOLS DIVISION	7,810,705	9,521,610	10,312,539	10,807,371	11,842,758	1,035,386
03	ACADEMIC SERVICES DIVISION	21,178,352	22,905,009	34,026,494	41,676,695	72,326,646	30,649,951
03	ACADEMICS	0	1,431	2,195,438	0	3,592,241	3,592,241
03	EXCEPTIONAL CHILD EDUCATION	7,119,096	7,942,572	8,649,734	10,932,054	4,839,569	-6,092,485
04	ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV	3,160,131	3,576,733	3,798,321	3,814,501	4,178,821	364,319
05	COMMUNICATIONS & COMMUNITY RELATIONS	3,100,641	3,908,729	4,549,904	3,989,195	4,996,756	1,007,562
06	BUSINESS SERVICES	6,039,044	5,939,580	6,523,112	6,713,510	7,881,426	1,167,915
06	HUMAN RESOURCES	6,602,606	7,336,966	8,722,170	8,565,091	10,247,612	1,682,521
06	TECHNOLOGY	20,312,402	43,428,105	40,033,739	19,731,119	31,267,861	11,536,742
07	DISTRICTWIDE SERVICES	80,605,564	117,863,433	103,111,814	313,302,552	180,420,257	-132,882,295
08	EQUITY	3,880,410	4,489,203	6,497,398	6,348,032	12,841,071	6,493,039
10	ELEMENTARY	442,073,597	497,480,636	510,058,482	516,887,970	558,015,510	41,127,540
11	PRESCHOOLS/PRE-KINDERGARTEN	14,521,640	16,611,703	13,270,105	15,189,989	21,978,975	6,788,986
20	MIDDLE SCHOOL	168,738,746	185,121,272	195,741,359	206,491,665	222,567,187	16,075,522
30	HIGH SCHOOL/SECONDARY SCHOOL	260,111,253	290,122,653	303,011,333	300,589,164	332,103,821	31,514,657
60	STATE AGENCY CHILDRENS PROGS	14,861,312	15,764,919	14,400,961	5,898,633	17,613,080	11,714,447
70	OTHER SCHOOLS	66,577,425	75,585,222	83,077,354	63,389,628	91,592,004	28,202,376
71	EXCEPTIONAL CHILD CENTERS	16,031,719	18,463,536	19,107,960	22,652,008	23,850,945	1,198,937
80	SYSTEM WIDE SCH CTR COST	17,143,094	24,738,545	30,630,437	30,660,604	55,388,512	24,727,908
	GRAND TOTAL	1,271,385,789	1,473,463,660	1,551,646,740	1,744,360,855	1,864,482,371	120,121,516

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
AB1	CHIEF OF STAFF	662,397	604,014	1,112,709	1,092,822	1,515,945	423,123
AD1	ADMINISTRATION	659,194	805,325	961,751	741,109	933,105	191,996
GC1	GENERAL COUNSEL	1,831,835	1,795,952	2,426,861	2,486,846	2,970,790	483,944
IA1	INTERNAL AUDIT	702,380	907,887	1,033,942	948,302	1,141,214	192,912
SI1	SECURITY AND INVESTIGATIONS	3,116,325	3,824,780	4,970,977	6,228,203	11,235,919	5,007,715
SR1	STOBER	0	0	0	0	25,412	25,412
01 ADMINISTRATION AND SUPPORT PRG		6,972,132	7,937,955	10,506,240	11,497,282	17,822,385	6,325,103
CI1	FACILITIES CAPITAL IMPROVEMENT	9,381,872	15,029,003	11,382,305	6,759,984	22,809,462	16,049,478
FA1	FACILITY PLANNING	1,074,308	1,262,351	1,197,870	1,394,933	1,772,269	377,337
FM1	FACILITY MGMT SER	0	0	3,741,116	2,630,000	8,244,064	5,614,064
OP1	OPERATIONS SERVICES	1,398,612	1,360,175	2,225,776	1,662,419	2,517,329	854,911
PM1	PROPERTY MGMT & MAINT	26,859,587	28,022,851	22,309,424	23,922,842	27,315,197	3,392,355
SF1	FAC ENV SFTY SERV	1,436,319	1,486,826	6,382,358	13,010,968	8,530,628	-4,480,340
SR1	STOBER	0	0	921,235	953,271	955,288	2,017
SU1	SUPPLY SERVICES	2,296,619	2,289,732	3,241,263	3,477,129	3,563,914	86,785
TR1	TRANSPORTATION SERVICES	45,601,481	45,119,140	69,672,817	74,258,440	84,358,525	10,100,085
VM1	VEHICLE MAINTENANCE	16,497,283	20,153,768	22,347,683	17,153,807	19,048,261	1,894,454
02 OPERATIONS SERVICES		104,545,920	114,723,846	143,421,846	145,223,792	179,114,937	33,891,145
AE1	ADULT EDUCATION	139,707	131,241	148,087	145,851	211,503	65,652
AI1	ACCELERATED IMPROVEMENT (AIS)	847,003	1,040,789	1,196,395	1,121,389	1,148,396	27,007
AS1	SCHOOLS DIVISION	261,660	527,720	1,098,429	461,347	718,290	256,943
AT1	ACTIVITIES AND ATHLETICS	707,743	908,009	878,135	948,526	1,158,398	209,872
CH1	SCHOOL CHOICE	1,805,484	1,656,982	1,859,261	1,928,964	2,049,773	120,809
FO1	MIDDLE SCHOOLS	498,632	622,481	660,733	1,541,577	1,604,790	63,213
ON1	ELEM ZONE1	438,665	842,218	690,829	671,041	744,504	73,463
ST1	TRANSITION READINESS	1,542,952	1,668,415	1,834,264	1,929,190	2,202,912	273,722
SX1	HIGH SCHOOLS	664,145	860,501	783,051	896,608	786,662	-109,946
TH1	ELEM ZONE 3	454,259	700,333	565,854	568,304	612,624	44,320
TW1	ELEM ZONE 2	450,454	562,921	597,502	594,574	604,905	10,331
03 ACADEMIC SCHOOLS DIVISION		7,810,705	9,521,610	10,312,539	10,807,371	11,842,758	1,035,386
AO1	ACADEMICS	2,525,940	2,112,036	2,181,400	3,149,554	5,085,712	1,936,158
CA1	PROFESSIONAL LEARNING	2,382,278	1,945,584	3,282,992	5,782,826	22,828,676	17,045,850
CM1	ELEM & SECONDARY ACADEMICS	2,948,120	2,859,741	3,539,614	4,691,893	3,883,675	-808,218
DE1	DUVALLE EDUCATION CENTER	503,658	514,056	534,615	546,390	550,640	4,250
FI1	SCHOOL CULTURE & CLIMATE	2,454,125	4,024,524	6,154,848	6,777,803	7,154,373	376,570
HP1	PHYSICAL DEV & HEALTH SERV	3,138,647	3,356,376	5,860,539	3,998,775	13,947,527	9,948,752

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
LE1	MULTILINGUAL	1,906,119	2,413,006	2,162,535	3,821,172	6,327,511	2,506,339
LI1	LIBRARY MEDIA SERVICES	2,044,973	2,021,591	1,925,743	2,091,073	2,646,410	555,338
PP1	PUPIL PERSONNEL	1,383,253	1,386,216	1,459,765	1,539,460	1,641,829	102,369
SP1	SUPPORT PROGRAMS	1,459,332	1,666,139	1,699,131	2,090,034	1,996,507	-93,527
TI1	TITLE I,II,IV, & PRG SUPPORT	431,906	605,739	5,225,309	7,187,716	6,263,786	-923,930
03 ACADEMIC SERVICES DIVISION		21,178,352	22,905,009	34,026,494	41,676,695	72,326,646	30,649,951
AB1	CHIEF OF STAFF	0	0	2,195,438	0	3,592,241	3,592,241
03 ACADEMICS		0	1,431	2,195,438	0	3,592,241	3,592,241
EC1	EXCEPTIONAL CHILD EDUCATION	6,969,533	7,870,329	8,649,734	10,642,924	4,839,569	-5,803,355
GL1	GREATER LOU ED COOP	149,564	72,243	0	289,130	0	-289,130
03 EXCEPTIONAL CHILD EDUCATION		7,119,096	7,942,572	8,649,734	10,932,054	4,839,569	-6,092,485
EV1	ACCT, RES & SYSTEM IMP	487,603	603,548	675,924	668,248	846,642	178,394
PL1	SYSTEMS IMPROVEMENT	1,449,301	1,536,255	1,652,004	1,769,122	1,797,806	28,684
RD1	RESOURCE DEVELOPMENT	532,311	555,124	557,182	590,007	587,407	-2,600
TS1	ASSESSMENT	690,915	881,806	913,211	787,124	946,965	159,841
04 ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV		3,160,131	3,576,733	3,798,321	3,814,501	4,178,821	364,319
CC1	COMMUNICATION/COMMUNITY RELA	1,483,288	2,300,846	2,827,354	2,099,484	2,805,296	705,813
MP1	MATERIALS PRODUCTION	1,617,353	1,607,882	1,722,550	1,889,711	2,191,460	301,749
05 COMMUNICATIONS & COMMUNITY RELATIONS		3,100,641	3,908,729	4,549,904	3,989,195	4,996,756	1,007,562
AC1	ACCOUNTING SERVICES	1,699,760	1,692,163	1,936,870	1,718,092	2,796,813	1,078,721
FP1	BUDGET	886,424	728,747	710,462	813,624	792,916	-20,708
FS1	FINANCIAL SERVICES DIVISION	309,079	287,552	449,684	380,066	400,003	19,937
GA1	GRANTS AND AWARDS ACCOUNTING	600,303	624,058	625,504	643,657	723,113	79,456
PR1	PAYROLL AND CASH MANAGEMENT	1,498,081	1,509,756	1,723,746	1,908,878	1,907,873	-1,005
PU1	PURCHASING	1,045,396	1,097,305	1,076,847	1,249,193	1,260,707	11,514
06 BUSINESS SERVICES		6,039,044	5,939,580	6,523,112	6,713,510	7,881,426	1,167,915
BA1	RISK MANAGEMENT AND BENEFITS	1,397,325	1,488,592	1,948,310	1,963,442	2,494,512	531,071
CT1	HR PERSONNEL SERVICE	3,462,871	4,069,366	4,810,300	5,059,707	5,918,396	858,689
ER1	LABOR MGT & EMPLOYEE RELATIONS	668,281	707,977	893,293	901,958	1,030,726	128,768
HU1	HUMAN RESOURCES DIVISION	1,074,128	1,071,031	1,070,267	639,984	803,978	163,994
06 HUMAN RESOURCES		6,602,606	7,336,966	8,722,170	8,565,091	10,247,612	1,682,521
CE1	TECHNOLOGY INTEGRATION	2,808,500	3,055,034	2,749,343	2,841,079	3,246,091	405,013
MI1	INFORMATION TECHNOLOGY	9,213,430	9,031,108	8,750,037	9,735,080	10,810,501	1,075,421

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
TD1	TECHNOLOGY DIVISION	8,290,471	31,341,963	28,534,359	7,154,961	17,211,269	10,056,308
06	TECHNOLOGY	20,312,402	43,428,105	40,033,739	19,731,119	31,267,861	11,536,742
000	DISTRICT WIDE	39,218,563	70,982,015	48,053,661	34,912,113	39,239,084	4,326,971
945	SCHOOL COSTS PAID CENTRALLY	0	16,275	199,400	200,000	200,000	0
950	DISTRICTWIDE EXPENSE	39,068,093	44,846,181	50,905,944	48,009,458	57,410,769	9,401,311
960	DISTRICTWIDE EXPENSES	2,318,909	2,018,962	3,952,809	230,180,981	83,570,404	-146,610,577
07	DISTRICTWIDE SERVICES	80,605,564	117,863,433	103,111,814	313,302,552	180,420,257	-132,882,295
DV1	DIVERSITY EQUITY POVERTY DIV	3,880,410	4,489,203	6,497,398	6,348,032	12,841,071	6,493,039
08	EQUITY	3,880,410	4,489,203	6,497,398	6,348,032	12,841,071	6,493,039
004	CAMP TAYLOR ELEMENTARY	5,222,307	6,099,955	6,001,254	5,789,142	6,168,819	379,677
005	CANE RUN ELEMENTARY	4,030,573	4,626,908	5,164,122	4,861,685	5,607,628	745,943
010	FAIRDALE ELEMENTARY SCHOOL	5,693,804	6,726,537	6,449,139	6,721,522	7,179,383	457,860
011	FERN CREEK ELEMENTARY SCHOOL	6,415,237	7,030,014	7,259,647	7,650,481	8,214,093	563,613
013	GREATHOUSE/SHRYOCK ELEMENTARY	4,891,809	5,620,138	5,699,258	5,731,831	6,069,853	338,022
014	GREENWOOD ELEMENTARY SCHOOL	4,800,218	5,518,890	5,491,338	5,327,152	5,836,670	509,517
016	TULLY ELEMENTARY SCHOOL	7,200,795	8,464,471	8,105,529	7,935,920	8,800,203	864,282
022	MEDORA ELEMENTARY SCHOOL	4,596,776	4,943,436	4,941,097	5,145,071	5,181,344	36,273
024	MIDDLETOWN ELEMENTARY SCHOOL	6,017,280	6,976,850	7,044,867	6,644,966	7,155,154	510,188
027	OKOLONA ELEMENTARY SCHOOL	3,801,438	4,516,425	4,287,206	4,741,280	4,821,670	80,390
038	BRECKINRIDGE/FRANKLIN ELEMENT	5,307,323	5,458,587	5,744,109	5,904,471	6,478,178	573,707
044	AUDUBON TRADITIONAL ELEMENTARY	5,134,785	6,087,971	5,986,919	5,795,699	6,359,161	563,462
046	CHENOWETH ELEMENTARY SCHOOL	5,382,525	5,902,135	6,349,862	6,355,619	6,997,869	642,250
048	HAWTHORNE ELEMENTARY SCHOOL	4,580,183	5,336,370	5,479,491	5,432,555	6,035,667	603,113
055	BATES ELEMENTARY SCHOOL	5,636,120	6,630,645	6,614,033	6,317,271	7,141,997	824,727
059	KENWOOD ELEMENTARY SCHOOL	6,014,975	6,450,337	6,408,731	6,504,385	6,592,924	88,540
060	CORAL RIDGE ELEMENTARY SCHOOL	5,916,030	7,101,545	6,840,611	6,656,615	6,998,379	341,764
061	GOLDSMITH LANE ELEMENTARY SCHL	6,998,619	8,310,583	7,578,728	7,541,250	8,184,935	643,684
063	SCHAFFNER ELEMENTARY SCHOOL	4,738,395	5,272,345	5,219,795	5,428,703	5,554,277	125,574
064	ST MATTHEWS ELEMENTARY SCHOOL	5,623,942	6,380,769	6,248,706	6,047,139	6,935,046	887,908
066	WILKERSON ELEMENTARY SCHOOL	4,577,228	6,413,238	6,832,506	6,510,503	7,246,209	735,705
067	WILDER ELEMENTARY SCHOOL	5,667,740	6,545,107	6,416,008	6,119,421	6,702,227	582,805
071	STONESTREET ELEMENTARY SCHOOL	4,903,774	5,386,697	5,527,822	5,776,407	6,213,743	437,336
072	WATTERSON ELEMENTARY SCHOOL	4,958,854	5,413,006	5,740,079	5,842,002	6,092,434	250,432
076	INDIAN TRAIL ELEMENTARY SCHOOL	5,229,783	6,286,094	6,615,440	6,932,759	7,752,031	819,273
078	ZACHARY TAYLOR ELEMENTARY SCHL	4,284,687	5,073,648	4,233,342	4,531,058	4,570,161	39,103

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
079	KERRICK ELEMENTARY SCHOOL	3,726,446	4,244,608	4,703,232	4,886,325	5,297,567	411,241
081	RANGELAND ELEMENTARY SCHOOL	4,502,356	5,103,740	5,484,518	6,364,517	6,768,999	404,482
082	DIXIE ELEMENTARY SCHOOL	3,926,917	4,456,230	4,935,081	4,886,640	5,812,457	925,816
083	COCHRANE ELEMENTARY SCHOOL	4,939,308	5,723,790	5,486,104	5,777,186	5,760,877	-16,309
086	SANDERS ELEMENTARY SCHOOL	3,712,698	4,649,666	5,710,804	5,245,418	6,236,913	991,495
087	SMYRNA ELEMENTARY SCHOOL	4,294,653	5,268,433	5,103,939	5,238,632	5,659,535	420,903
091	BLUE LICK ELEMENTARY SCHOOL	4,315,656	5,442,894	5,328,108	5,107,058	5,967,357	860,298
092	CRUMS LANE ELEMENTARY SCHOOL	4,645,859	5,231,658	5,082,974	5,313,434	5,621,324	307,890
094	BOWEN ELEMENTARY SCHOOL	7,122,847	8,132,635	8,312,072	7,642,550	8,380,975	738,425
095	HITE ELEMENTARY SCHOOL	4,217,074	4,846,715	4,826,789	4,919,352	5,265,733	346,381
096	NORTON	7,031,388	8,224,741	8,034,932	7,628,323	8,287,221	658,898
097	SHACKLETTE ELEMENTARY SCHOOL	4,206,065	4,529,606	4,401,127	5,027,280	5,279,604	252,324
099	MINORS LANE ELEMENTARY SCHOOL	4,404,694	4,986,434	5,343,554	5,525,545	5,711,088	185,543
102	CHANCEY ELEMENTARY SCHOOL	5,453,876	6,295,894	6,410,247	6,284,413	6,771,009	486,597
103	SLAUGHTER ELEMENTARY SCHOOL	5,725,562	6,082,411	5,754,021	6,478,749	6,536,865	58,116
104	TRUNNELL ELEMENTARY SCHOOL	4,555,547	4,842,497	5,634,974	5,904,343	6,140,706	236,363
106	JOHNSONTOWN ROAD ELEMENTARY	3,641,825	4,312,479	4,621,471	4,595,954	4,959,549	363,595
107	LUHR ELEMENTARY SCHOOL	5,457,707	6,419,344	6,191,683	6,181,378	6,738,603	557,225
109	WHEELER ELEMENTARY SCHOOL	5,953,264	6,795,768	6,580,744	6,573,771	6,840,139	266,369
115	GUTERMUTH ELEMENTARY SCHOOL	4,428,475	5,077,687	5,690,847	5,727,829	6,485,139	757,310
116	WELLINGTON ELEMENTARY SCHOOL	4,587,827	4,866,111	5,690,964	5,591,774	5,966,205	374,431
117	WILT ELEMENTARY SCHOOL	4,695,193	5,748,716	5,305,397	5,427,981	6,001,913	573,931
121	HARTSTERN ELEMENTARY SCHOOL	4,818,615	5,713,888	5,511,023	6,305,616	6,671,597	365,981
126	LAYNE ELEMENTARY SCHOOL	3,756,050	4,336,880	4,628,236	4,808,101	5,290,345	482,243
127	AUBURNDALE ELEMENTARY SCHOOL	5,409,427	5,656,202	5,716,799	6,107,699	6,311,047	203,349
128	PRICE ELEMENTARY SCHOOL	5,549,572	6,048,100	6,162,181	6,046,663	6,511,247	464,584
131	EISENHOWER ELEMENTARY SCHOOL	5,121,153	6,181,273	5,867,482	5,807,791	6,339,152	531,361
134	KLONDIKE LANE ELEMENTARY SCH	4,600,654	5,503,133	5,847,124	5,661,160	6,304,985	643,825
145	LAUKHUF ELEMENTARY SCHOOL	5,048,256	6,073,223	6,368,987	6,112,958	6,950,958	838,001
146	LOWE ELEMENTARY SCHOOL	5,450,426	6,402,310	6,160,743	6,069,085	6,642,143	573,058
147	MILL CREEK ELEMENTARY SCHOOL	4,244,124	4,340,216	5,126,488	5,495,644	5,852,033	356,389
149	BLAKE ELEMENTARY SCHOOL	4,392,583	4,688,270	4,339,177	5,486,655	5,576,790	90,135
156	DUNN ELEMENTARY SCHOOL	4,938,792	5,510,520	5,348,086	4,968,025	5,621,679	653,654
165	BROWN SCHOOL	190,985	192,502	241,209	228,553	264,236	35,683
166	JEFFERSTOWN ELEMENTARY SCHOOL	6,714,745	7,455,753	7,444,636	7,460,763	7,920,301	459,539
175	KENNEDY ALEX R	3,434,435	4,014,470	4,675,541	4,486,750	5,277,519	790,769
182	PERRY ELEMENTARY SCHOOL	5,620,438	5,170,717	4,980,329	5,977,019	6,065,171	88,152
185	ATKINSON ELEMENTARY SCHOOL	5,120,943	5,583,798	5,770,304	6,199,351	6,673,103	473,753

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
211	STOPHER ELEMENTARY	6,808,597	7,559,868	7,295,380	7,320,736	8,221,090	900,354
212	FARMER ELEMENTARY	7,019,593	8,166,333	7,631,906	7,269,765	8,205,112	935,346
225	BLOOM ELEMENTARY SCHOOL	5,231,375	5,896,353	5,858,135	5,571,267	6,097,155	525,888
240	ENGELHARD ELEMENTARY SCHOOL	4,618,199	4,977,428	5,074,898	5,206,365	5,817,278	610,914
243	BYCK ELEMENTARY SCHOOL	4,363,899	4,527,632	4,853,590	5,169,289	5,480,357	311,068
250	FIELD ELEMENTARY SCHOOL	4,897,333	5,400,823	5,556,251	5,460,968	5,910,553	449,585
260	BRANDEIS ELEMENTARY SCHOOL	4,801,107	5,739,710	5,069,936	5,459,198	5,607,672	148,474
270	FOSTER TRADITIONAL ACADEMY	4,908,391	5,315,903	5,947,134	5,763,113	6,105,268	342,154
290	FRAYSER ELEMENTARY SCHOOL	4,687,350	5,269,211	5,680,848	5,582,738	6,162,250	579,512
300	HAZELWOOD ELEMENTARY SCHOOL	4,403,256	5,129,292	5,065,110	5,536,650	5,593,058	56,408
323	COCHRAN ELEMENTARY SCHOOL	3,730,397	4,253,273	5,144,305	5,484,494	6,034,742	550,248
325	JACOB ELEMENTARY SCHOOL	4,916,231	6,181,957	6,768,002	6,220,513	6,968,926	748,413
371	NORTON COMMONS	5,148,228	6,292,084	6,090,908	5,851,313	6,754,469	903,155
374	WHITNEY YOUNG ELEMENTARY SCHL	3,838,512	4,143,773	4,599,648	4,964,155	5,138,796	174,641
432	KING ELEMENTARY SCHOOL	4,007,286	3,570,279	4,933,080	4,773,329	5,006,867	233,538
440	MCFERRAN ELEMENTARY SCHOOL	6,076,115	6,510,613	8,252,748	7,713,728	8,433,047	719,319
480	MAUPIN ELEMENTARY SCHOOL	3,821,959	4,241,977	4,804,157	4,629,736	5,208,819	579,083
500	PORTLAND ELEMENTARY SCHOOL	3,226,767	3,787,007	4,673,059	4,338,261	4,884,561	546,300
520	LINCOLN ELEMENTARY SCHOOL	5,695,517	6,490,570	6,423,766	6,392,701	6,924,486	531,785
560	RUTHERFORD ELEMENTARY SCHOOL	4,070,046	4,502,279	4,135,753	5,405,288	5,418,584	13,297
580	SEMPLE ELEMENTARY SCHOOL	5,649,119	6,336,164	7,728,670	7,894,540	8,647,564	753,024
610	SHELBY ELEMENTARY SCHOOL	5,441,603	5,279,619	5,860,138	5,694,763	6,051,091	356,328
660	COLERIDGE TAYLOR ELEMENTARY	4,121,424	4,756,421	5,246,587	5,733,673	6,038,879	305,206
680	CARTER TRADITIONAL ELEMENTARY	5,405,866	5,448,245	4,629,842	5,770,556	5,286,891	-483,665
720	KENNEDY JOHN F	4,433,531	4,961,429	5,633,068	5,885,635	6,365,853	480,218
10	ELEMENTARY	442,073,597	497,480,636	510,058,482	516,887,970	558,015,510	41,127,540
005	CANE RUN ELEMENTARY	132,357	160,622	241,257	14,278	603	-13,675
016	TULLY ELEMENTARY SCHOOL	55,770	144,127	153,307	230,263	250,577	20,313
027	OKOLONA ELEMENTARY SCHOOL	62,222	144,880	75,956	80,338	155,404	75,066
037	DAWSON ORMAN PRESCHOOL	954,423	1,119,531	1,031,020	595,875	1,912,485	1,316,610
046	CHENOWETH ELEMENTARY SCHOOL	145,503	221,393	0	1,098	0	-1,098
048	HAWTHORNE ELEMENTARY SCHOOL	171,821	208,264	203,952	161,156	195,653	34,497
060	CORAL RIDGE ELEMENTARY SCHOOL	1,748	62,865	70,193	60,000	77,865	17,865
066	WILKERSON ELEMENTARY SCHOOL	43,314	47,858	6,030	79,946	79,271	-674
070	DUVALLE EDUCATION PRESCHOOL	1,605,116	1,527,711	808,824	2,709,999	2,357,636	-352,364
071	STONESTREET ELEMENTARY SCHOOL	23,330	27,481	16,253	30,000	34,790	4,790
082	DIXIE ELEMENTARY SCHOOL	60,164	98,880	114,326	110,321	115,801	5,480

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
083	COCHRANE ELEMENTARY SCHOOL	29,810	164,348	192,754	180,000	229,890	49,890
090	THOMAS JEFFERSON MIDDLE SCHOOL	0	0	260,400	459,430	399,570	-59,860
091	BLUE LICK ELEMENTARY SCHOOL	89,525	103,582	73,608	60,892	76,727	15,835
097	SHACKLETTE ELEMENTARY SCHOOL	455,587	461,713	563,724	639,239	606,954	-32,285
099	MINORS LANE ELEMENTARY SCHOOL	158,553	208,349	335,941	299,934	328,205	28,272
104	TRUNNELL ELEMENTARY SCHOOL	127,733	1,570	84,430	139,515	154,360	14,845
106	JOHNSONTOWN ROAD ELEMENTARY	0	102,896	113,390	66,000	117,895	51,895
117	WILT ELEMENTARY SCHOOL	126,151	132,779	117,732	160,692	119,326	-41,367
121	HARTSTERN ELEMENTARY SCHOOL	88,154	34,776	0	642	0	-642
124	UL PACT PROGRAM	21,294	22,146	23,251	1,167	0	-1,167
126	LAYNE ELEMENTARY SCHOOL	0	121,759	139,513	109,715	299,439	189,724
127	AUBURNDALE ELEMENTARY SCHOOL	83,544	107,992	163,815	170,354	173,380	3,025
134	KLONDIKE LANE ELEMENTARY SCH	84,073	190,868	0	816	0	-816
147	MILL CREEK ELEMENTARY SCHOOL	36,299	42,642	47,418	2,300	0	-2,300
149	BLAKE ELEMENTARY SCHOOL	80,050	121,969	124,814	102,400	134,271	31,871
175	KENNEDY ALEX R	139,904	155,806	99,466	80,093	986	-79,107
185	ATKINSON ELEMENTARY SCHOOL	55,699	71,201	76,603	72,239	80,187	7,948
211	STOPHER ELEMENTARY	40,389	73,879	0	225	0	-225
212	FARMER ELEMENTARY	90,104	90,650	82,879	140,607	127,486	-13,122
222	WESTPORT EARLY CHILDHOOD CTR	1,541,257	2,102,457	2,238,956	845,052	2,766,457	1,921,405
300	HAZELWOOD ELEMENTARY SCHOOL	343,475	365,838	447,984	502,275	562,862	60,587
325	JACOB ELEMENTARY SCHOOL	108,603	122,667	134,247	96,200	140,030	43,830
371	NORTON COMMONS	203,674	294,225	371,398	2,534	3,286	752
440	MCFERRAN ELEMENTARY SCHOOL	0	0	0	0	53,651	53,651
480	MAUPIN ELEMENTARY SCHOOL	187,151	178,903	234,847	280,086	319,708	39,622
560	RUTHERFORD ELEMENTARY SCHOOL	49,030	32,875	74,782	140,212	155,358	15,146
906	DAWSON ORMAN ED CENTER	0	0	0	503,430	0	-503,430
917	CHURCHILL PARK REHABILITATION	52,088	52,278	146,107	181,461	405,017	223,556
919	GEORGE UNSELD EARLY CHILHD CTR	2,647,981	2,881,556	3,092,689	3,267,739	4,031,141	763,402
945	SCHOOL COSTS PAID CENTRALLY	1,135	2,359	11,881	2,000	2,000	0
957	MCFERRAN PRESCHOOL ACADEMY	877,242	876,759	869,200	280,086	1,162,151	882,065
EA1	EARLY CHILDHOOD	1,293,109	560,149	1,592,835	667,284	2,046,671	1,379,387
GH1	GHEENS	0	0	27,283	159,430	799,217	639,787
TR1	TRANSPORTATION SERVICES	1,378,593	2,075,853	-816,904	1,502,666	1,502,666	0
11	PRESCHOOLS/PRE-KINDERGARTEN	14,521,640	16,611,703	13,270,105	15,189,989	21,978,975	6,788,986
040	BARRET TRADITIONAL MIDDLE SCH	5,538,918	6,859,429	6,670,904	6,351,565	6,805,139	453,574
041	NEWBURG MIDDLE SCHOOL	8,607,052	9,302,190	9,299,602	9,564,619	9,729,448	164,829

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
049	FARNSLEY MIDDLE SCHOOL	8,319,928	9,904,208	9,009,629	10,326,477	10,380,817	54,340
077	WESTPORT MIDDLE SCHOOL	12,756,484	12,425,508	11,565,680	12,574,002	12,105,062	-468,940
090	THOMAS JEFFERSON MIDDLE SCHOOL	8,934,369	9,611,070	10,653,234	11,847,412	12,902,529	1,055,117
119	CROSBY MIDDLE SCHOOL	8,734,145	10,329,907	8,618,827	9,339,958	9,463,364	123,407
133	LASSITER MIDDLE SCHOOL	8,319,609	10,230,725	9,405,699	10,109,649	11,130,626	1,020,977
144	STUART ACADEMY	8,213,004	11,661,376	12,101,325	11,557,163	13,990,170	2,433,007
162	KAMMERER MIDDLE SCHOOL	7,789,955	9,536,622	8,866,318	8,535,919	10,095,297	1,559,378
163	KNIGHT MIDDLE SCHOOL	4,606,235	5,455,352	6,836,547	7,747,298	8,887,863	1,140,566
164	CONWAY MIDDLE SCHOOL	6,911,835	7,645,234	7,787,464	8,314,281	9,107,199	792,919
167	CARRITHERS MIDDLE SCHOOL	5,639,433	6,221,036	5,986,417	7,070,141	7,242,801	172,659
186	NEWCOMER ACADEMY	0	0	344,179	273,837	439,386	165,550
219	RAMSEY MIDDLE SCHOOL	8,330,046	9,566,844	9,787,335	10,518,904	11,202,194	683,290
255	ECHO TRAIL MIDDLE SCHOOL	0	376,589	6,443,734	5,326,070	7,402,563	2,076,493
320	HIGHLAND MIDDLE SCHOOL	7,284,535	8,214,439	8,034,017	8,855,565	9,060,330	204,765
340	MEYZEEK MIDDLE SCHOOL	7,937,215	8,372,573	8,800,164	9,289,071	9,782,678	493,607
396	JEFFERSON COUNTY TRADITIONAL	7,988,727	9,593,313	8,574,070	8,555,651	9,026,008	470,357
406	HUDSON MIDDLE SCHOOL	0	230,119	8,783,781	6,591,156	10,289,285	3,698,128
435	NOE MIDDLE SCHOOL	11,073,116	12,418,426	11,074,084	11,982,635	11,832,215	-150,420
470	JOHNSON TRADITIONAL MIDDLE SCH	6,144,779	6,155,064	5,902,172	7,465,565	7,466,687	1,122
620	OLMSTED ACADEMY NORTH	5,961,594	6,479,280	6,643,223	7,824,619	7,798,763	-25,856
710	WESTERN MIDDLE SCHOOL	7,161,052	6,959,909	6,411,100	8,007,116	7,825,221	-181,896
730	OLMSTED ACADEMY SOUTH	7,612,485	7,486,317	8,141,855	8,462,992	8,601,542	138,550
20	MIDDLE SCHOOL	168,738,746	185,121,272	195,741,359	206,491,665	222,567,187	16,075,522
007	EASTERN HIGH SCHOOL	16,870,322	19,752,685	19,056,824	17,379,878	18,962,150	1,582,273
012	FERN CREEK HIGH SCHOOL	14,665,257	17,300,427	15,688,159	16,055,230	16,606,163	550,932
018	ATHERTON HIGH SCHOOL	13,469,448	14,829,802	14,031,827	13,763,700	14,784,497	1,020,797
031	SOUTHERN HIGH SCHOOL	11,621,036	12,901,611	13,914,252	15,321,067	17,471,919	2,150,852
033	VALLEY TRADITIONAL HIGH SCHOOL	9,612,291	10,706,094	10,337,086	11,442,219	11,539,923	97,704
045	BUTLER TRADITIONAL HIGH SCHOOL	13,448,015	15,430,639	14,390,426	13,987,399	14,658,730	671,332
047	MALE HIGH SCHOOL	15,189,337	17,440,452	15,837,072	16,132,001	16,886,416	754,415
051	WAGGENER TRADITIONAL HIGH SCHL	9,918,961	10,898,371	11,056,974	11,461,178	11,857,230	396,052
057	FAIRDALE HIGH SCHOOL	13,199,346	14,451,922	14,467,572	15,066,117	15,816,989	750,872
065	JEFFERSONTOWN HIGH SCHOOL	10,291,834	11,041,722	13,936,472	12,121,125	15,460,723	3,339,598
073	SENECA HIGH SCHOOL	12,460,925	13,635,696	13,654,651	14,023,970	14,807,967	783,996
075	PLEASURE RIDGE PARK HIGH SCHOO	14,317,451	15,993,284	16,881,618	16,397,544	20,344,770	3,947,226
084	WESTERN HIGH SCHOOL	9,480,103	11,163,853	9,846,701	9,619,482	10,059,965	440,483
100	DOSS HIGH SCHOOL	10,870,374	12,089,684	13,465,164	13,427,476	14,801,474	1,373,998

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
105	BALLARD HIGH SCHOOL	16,610,109	17,943,986	17,894,419	17,921,187	19,286,513	1,365,326
155	MOORE TRAD SCHOOL	19,720,124	21,304,977	25,524,669	23,556,985	27,548,940	3,991,955
179	CENTRAL HIGH SCHOOL	11,741,855	12,456,647	12,672,103	13,396,172	14,454,317	1,058,144
200	MANUAL HIGH SCHOOL	15,290,742	16,930,315	16,725,347	16,153,674	17,740,597	1,586,924
335	IROQUOIS HIGH SCHOOL	12,583,009	12,829,635	14,015,153	15,466,954	17,133,490	1,666,536
590	SHAWNEE HIGH SCHOOL	7,902,902	9,010,458	15,882,706	13,965,965	17,154,473	3,188,508
935	CAREER & TECH ED SYSTEM WIDE	847,812	2,010,394	3,732,137	3,929,841	4,726,576	796,734
30 HIGH SCHOOL/SECONDARY SCHOOL		260,111,253	290,122,653	303,011,333	300,589,164	332,103,821	31,514,657
019	THE BROOK - DUPONT	749,802	881,913	926,231	237,107	1,107,387	870,280
020	THE BROOK - KMI	977,307	1,171,233	1,228,302	297,342	1,560,102	1,262,761
110	WESTERN DAY TREATMENT	700,778	819,126	682,306	305,660	949,482	643,822
193	MARYHURST SCHOOL	1,498,691	1,665,216	1,847,802	484,184	1,967,806	1,483,622
220	BELLEWOOD	738,966	641,752	294,868	207,142	369,286	162,145
221	BROOKLAWN	2,482,669	2,343,335	1,329,526	1,123,672	1,845,266	721,594
456	ACKERLY	225,290	219,148	219,848	75,821	215,341	139,519
463	JEFFERSON REG. JUV. DET. CNTR	446,094	603,024	429,281	153,243	121,064	-32,180
768	HOME OF THE INNOCENTS DISCOVER	302,618	338,907	271,457	173,238	505,522	332,284
769	HOME OF THE INNOCENTS WEINBERG	1,004,820	1,112,422	1,056,330	476,494	1,238,562	762,068
784	PEACE ACADEMY	3,536,214	3,441,391	3,979,863	1,610,228	4,835,088	3,224,860
903	BOYS & GIRLS HAVEN	269,219	460,261	369,979	162,993	665,823	502,830
915	ST JOSEPH CHILDREN'S HOME	502,995	744,992	1,003,755	200,158	1,240,802	1,040,644
933	STATE AGENCY ADMINISTRATION	845,018	1,066,907	761,268	391,350	991,549	600,199
60 STATE AGENCY CHILDRENS PROGS		14,861,312	15,764,919	14,400,961	5,898,633	17,613,080	11,714,447
030	LIBERTY HIGH SCHOOL	5,730,387	6,533,608	6,406,995	2,995,595	6,936,319	3,940,724
050	GEORGIA CHAFFEE TAPP	4,768,466	5,088,674	4,968,123	1,730,229	5,962,789	4,232,561
070	DUVALLE EDUCATION PRESCHOOL	386,736	347,328	179,979	386,736	179,979	-206,756
129	BRECKINRIDGE METROPOLITAN SCH	5,548,645	6,143,990	5,928,491	3,400,825	6,506,524	3,105,699
165	BROWN SCHOOL	7,903,013	9,521,864	9,331,333	8,845,882	9,523,009	677,126
186	NEWCOMER ACADEMY	7,453,539	8,652,608	8,930,649	8,935,493	9,916,579	981,086
191	DUBOIS ACADEMY	6,092,600	7,689,787	8,205,755	8,007,339	8,485,232	477,892
193	MARYHURST SCHOOL	0	0	0	0	122,268	122,268
201	THE PHOENIX SCHOOL OF DISCOVER	6,881,684	8,304,428	8,032,467	4,726,990	8,283,440	3,556,450
202	MINOR DANIELS ACADEMY	5,809,385	6,130,894	6,222,193	3,733,785	7,057,260	3,323,475
800	GRACE JAMES ACAD OF EXCELL	3,533,070	4,525,697	6,202,875	7,051,945	7,762,142	710,196
906	DAWSON ORMAN ED CENTER	250,909	257,627	260,328	242,345	27,598	-214,746
917	CHURCHILL PARK REHABILITATION	0	0	0	115,600	140,364	24,764
920	AHRENS EDUCATIONAL RESOURCE	998,137	1,138,264	1,080,335	723,925	1,337,241	613,317

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
951	PATHFINDER SCHOOL OF INNOV	9,041,259	8,777,498	12,662,543	10,502,621	13,262,362	2,759,741
985	YPAS	2,179,595	2,341,489	3,282,883	563,699	3,368,649	2,804,950
990	ELEV8 STUDENT LEARNING CTR	0	0	1,382,833	1,426,620	2,720,249	1,293,629
70	OTHER SCHOOLS	66,577,425	75,585,222	83,077,354	63,389,628	91,592,004	28,202,376
034	WALLER-WILLIAMS ENVIRONMENTAL	4,693,057	5,586,805	6,310,624	7,941,784	8,291,434	349,650
124	UL PACT PROGRAM	387,888	445,339	413,729	468,750	761,835	293,085
183	ALFRED BINET SCHOOL	3,601,447	4,164,371	3,681,584	4,912,091	4,414,302	-497,789
458	MARY RYAN ACADEMY	946,248	1,035,311	1,015,648	1,067,300	1,212,654	145,354
465	HEUSER HEARING & LANGUAGE ACAD	417,852	129,427	41,137	200,068	48,538	-151,531
917	CHURCHILL PARK REHABILITATION	5,214,699	6,324,005	6,371,239	7,065,318	7,658,084	592,766
994	EXCEPTIONAL CHILD CTR	99,160	69,706	94,928	92,960	27,904	-65,056
998	HOME/HOSPITAL	671,368	708,573	1,179,071	903,738	1,436,194	532,456
71	EXCEPTIONAL CHILD CENTERS	16,031,719	18,463,536	19,107,960	22,652,008	23,850,945	1,198,937
945	SCHOOL COSTS PAID CENTRALLY	17,142,716	24,735,650	30,619,157	30,660,604	55,388,512	24,727,908
80	SYSTEM WIDE SCH CTR COST	17,143,094	24,738,545	30,630,437	30,660,604	55,388,512	24,727,908
	GRAND TOTAL	1,271,385,789	1,473,463,660	1,551,646,740	1,744,360,855	1,864,482,371	120,121,516

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY FUNCTION - EXPORTED 9/18/2024 9:00 AM TRAIN DB

Function	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
1100	REGULAR INSTRUCTION	531,028,916	614,576,947	617,737,607	624,041,965	693,138,170	69,096,205
1200	INSTRUCTION - HOME&HOSPITAL	1,129,535	1,218,561	1,206,205	1,074,176	1,528,077	453,901
1900	INSTRUCTION - OTHER	165,676,146	156,319,950	195,084,595	203,102,087	241,263,166	38,161,079
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,500,834	1,568,299	1,491,569	406,459	1,614,003	1,207,544
2112	ATTENDANCE SERVICES	700,871	731,634	975,085	936,277	993,535	57,258
2113	SOCIAL WORK SERVICES	1,996,287	2,049,264	2,883,371	1,780,829	3,984,940	2,204,111
2119	PUPIL ATT & SOCIAL WORK OTHER	6,958,944	8,603,559	11,316,542	12,161,896	13,626,713	1,464,817
2121	GUIDANCE SUPERVISION	168,341	165,602	71,956	165,804	156,569	(9,235)
2122	GUIDANCE COUNSELING	48,992,234	61,273,511	59,129,934	53,605,973	62,400,678	8,794,706
2124	GUIDANCE-INFORMATION SVCS	571,853	530,574	580,223	726,543	814,731	88,188
2126	GUIDANCE PLACEMENT	-	45,795	3,000	-	3,000	3,000
2130	HEALTH SERVICES	1,552,375	1,715,455	2,232,761	1,027,270	1,051,110	23,840
2134	HEALTH SERVICES NURSING	3,202,140	3,245,213	5,870,868	4,315,307	15,962,381	11,647,074
2139	HEALTH SERVICES OTHER	10,133	234,596	664,322	471,049	734,534	263,485
2144	PSYCHOTHERAPY	93,425	99,157	108,318	-	113,880	113,880
2149	PSYCHOLOGICAL OTHER	3,238,000	3,701,919	4,630,582	4,620,736	5,669,552	1,048,816
2152	SPEECH PATHOLOGY	7,268,040	8,245,733	8,732,045	9,236,641	9,879,571	642,930
2170	VISUALLY IMPAIRED/VISION SERV	1,856,546	1,720,716	1,963,804	1,996,394	2,356,473	360,078
2180	PHYSICAL THERAPY	1,093	2,023	161,870	20,000	4,581,013	4,561,013
2190	OTHER STUDENT SUPPORT SERVICES	1,262,579	1,966,618	1,373,588	4,213,855	1,664,123	(2,549,732)
2211	IMPROVEMENT OF INSTRU SUPERV	24,351,195	23,984,688	25,383,250	44,085,990	40,268,258	(3,817,732)
2212	INSTRUCTION & CURRICULUM DEVEL	9,918,377	10,992,506	7,432,712	9,326,874	13,257,143	3,930,269
2213	PROFESSIONAL DEVELOPMENT	45,183,168	55,196,029	47,577,015	36,451,129	35,184,945	(1,266,184)
2215	IMPROVEMENT OF INSTR CURR RES	100,836	123,702	114,454	114,798	119,180	4,382
2221	LIB/EDUC MEDIA SVCS SUPERV	2,028,063	1,985,709	1,994,383	2,165,531	2,099,034	(66,497)
2222	LIB/EDUC MEDIS SVCS SCH LIB	12,771,327	12,924,993	14,447,385	14,688,651	16,048,658	1,360,007
2230	INSTRUCTION RELATED TECHNOLOGY	10,829,957	14,868,730	8,830,335	6,999,485	8,784,066	1,784,581
2290	OTHER INSTRUCTIONAL STAFF SUPP	12,863,150	13,648,788	13,955,801	14,467,342	15,514,301	1,046,959
2311	BOARD ACTIVITIES	2,160,400	2,846,812	2,522,468	2,065,705	2,515,671	449,966
2314	LEGAL SERVICES	1,145,858	1,255,972	1,721,312	1,637,501	2,157,130	519,629
2316	STAFF RELATIONS & NEGOTIATIONS	668,281	707,977	893,293	901,958	1,030,726	128,768
2321	SUPERINTENDENT'S OFFICE	1,191,111	1,251,476	1,721,327	1,591,234	2,067,462	476,228
2324	EQUITY & DIVERSITY	2,754,483	3,199,035	3,322,051	3,939,038	4,136,470	197,432
2390	OTHER DISTRICT ADMINISTRATION	138,291	135,230	129,975	125,909	208,624	82,715
2410	PRINCIPAL'S OFFICE	115,325,447	130,443,578	134,997,615	124,329,973	142,600,860	18,270,887
2490	OTHER ADMIN SUPP SERV	81,818	29,233	542,226	52,500	746,605	694,105
2511	FINANCE OFFICER'S OFFICE	8,415,368	12,503,856	6,879,531	7,819,259	9,049,364	1,230,106
2512	BUDGETING	886,424	728,747	710,462	813,624	792,916	(20,708)

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY FUNCTION - EXPORTED 9/18/2024 9:00 AM TRAIN DB

Function	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
2513	RECEIPTS AND DISBURSEMENTS	689,785	718,389	766,095	743,214	1,331,085	587,871
2514	PAYROLL OFFICE	1,498,081	1,509,756	1,723,746	1,908,878	1,907,873	(1,005)
2515	ACCOUNTING OPERATIONS	1,498,463	1,649,568	1,415,614	1,743,035	1,619,236	(123,799)
2516	INTERNAL AUDITING	725,205	929,187	1,055,242	974,102	1,179,814	205,712
2518	OPERATONS	2,098,793	2,069,526	2,206,760	1,587,554	4,846,837	3,259,283
2519	FISCAL OPERATIONS OTHER	20,390	29,489	3,826,376	3,081,000	3,049,168	(31,832)
2520	PURCHASING	3,228,711	3,259,960	4,184,733	4,593,057	4,685,931	92,874
2530	WAREHOUSING/CENTRAL STORES	1,465,383	1,447,869	1,557,143	1,723,013	2,017,328	294,315
2532	PUBLISHING	241,753	326,528	556,033	484,752	591,173	106,421
2540	PLANNING, RESEARCH, DEV, EVAL	1,230,021	1,285,316	1,414,267	1,425,390	1,635,779	210,389
2541	PLANNING SERVICES	706,930	853,532	913,660	1,011,980	1,008,669	(3,311)
2543	DEVELOPMENT SERVICES	532,311	555,124	557,182	590,007	587,407	(2,600)
2544	EVALUATION SERVICES	690,915	881,806	913,211	787,124	946,965	159,841
2561	PUBLIC INFO SERV SUPERVISON	1,393,505	2,000,988	2,122,699	1,781,270	2,231,618	450,348
2565	PUBLIC INFORMATION SVCS OTH	112,372	124,318	122,079	127,016	130,565	3,549
2570	PERSONNEL SERVICES	4,303,621	5,001,830	6,195,261	5,798,330	7,131,048	1,332,718
2571	SUPERVISION OF PERSONNEL SERV	589,041	561,554	464,656	738,667	479,792	(258,875)
2575	HEALTH SERVICES	55,756	60,117	137,661	195,000	316,176	121,176
2576	INTERNAL AFFAIRS	84,589	135,734	88,717	230,000	260,788	30,788
2577	RISK MANAGEMENT	911,058	928,246	1,048,357	964,584	1,285,535	320,952
2580	ADMINISTRATIVE TECHNOLOGY SERV	8,687,349	25,500,777	28,361,353	11,670,613	20,675,530	9,004,917
2581	TECHNOLOGY SERV SUPER & ADMIN	(196,380)	200,195	106,462	165,000	188,383	23,383
2584	SYSTEM OPERATIONS	143,136	346,897	79,596	119,450	376,755	257,305
2585	NETWORK SUPPORT	688,123	807,590	805,215	807,590	807,590	-
2588	TELECOMMUNICATIONS	278,321	442,601	127,236	216,700	605,282	388,582
2589	Other Technology Services	2,963,745	4,487,055	4,514,805	4,097,772	4,363,845	266,073
2590	OTHER SUPPORT SERVICES-CENTRAL	5,875,268	6,593,406	10,569,121	7,995,058	10,152,863	2,157,805
2610	OPERATION OF BUILDINGS	76,445,634	88,123,906	91,204,792	100,727,960	115,337,433	14,609,473
2620	MAINTENANCE OF BUILDINGS	21,865,419	28,549,757	35,108,261	20,513,258	42,275,942	21,762,684
2630	GROUPS MAINTENANCE	3,537,927	4,485,254	6,717,021	6,272,747	12,224,959	5,952,212
2641	MECH AND ELECTRICAL MAINTENCE	3,711,924	3,942,627	5,230,840	5,056,059	8,229,259	3,173,200
2642	ELECTRONIC MAINTENANCE	90,166	97,384	99,274	100,394	-	(100,394)
2650	VEHICLE OPER-NON-STUDENT	1,758,469	4,007,810	6,180,819	1,720,957	2,844,089	1,123,132
2660	SECURITY OPERATIONS	10,752,178	18,544,218	21,811,446	20,862,189	30,038,751	9,176,562
2662	SECURITY INVESTIGATIONS	685,977	539,979	705,324	849,345	863,508	14,163
2670	Safety	520,868	563,207	610,093	692,621	475,020	(217,600)
2681	STAFF DEVELOPMENT	-	-	-	-	25,412	25,412
2710	STUDENT TRANSP. SUPERVISION	6,380,447	9,098,063	9,140,998	6,552,383	8,639,016	2,086,634

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY FUNCTION - EXPORTED 9/18/2024 9:00 AM TRAIN DB

Function	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
2720	BUS DRIVING	45,199,816	45,027,381	61,390,304	68,015,229	90,615,109	22,599,880
2730	BUS MONITORING	3,873,253	3,679,613	5,596,045	4,962,618	6,977,229	2,014,611
2740	BUS MAINTENANCE	15,422,495	18,046,239	21,214,751	15,953,116	17,692,005	1,738,889
2790	OTHER STUDENT TRANSPORTATION	1,990,725	3,272,152	8,396,345	7,908,247	7,889,522	(18,726)
3100	FOOD SERVICE OPERATIONS	106,892	182,834	89,516	70,108	92,622	22,514
3300	COMMUNITY SERVICES	1,114,767	1,993,759	1,939,192	1,883,057	2,575,790	692,733
3309	OTH COMM SRVC OPERATIONS	1,275,584	847,557	1,088,302	1,566,668	1,176,596	(390,072)
4100	LAND/SITE ACQUISITION	-	529,668	2,231,533	-	700,000	700,000
4300	ARCHITECTURAL/ENGINEERING SVCS	1,394,776	1,753,258	1,551,114	1,713,500	2,121,814	408,314
5200	FUND TRANSFERS OUT	6,693,755	22,595,653	4,592,480	1,869,152	1,869,152	-
5300	CONTINGENCY	-	-	-	226,031,330	79,288,472	(146,742,858)
	GRAND TOTAL	1,271,385,789	1,473,463,660	1,551,646,740	1,744,360,855	1,864,482,371	120,121,516

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
0110	CERTIFIED PERMANENT SALARY	20,379	-393,163	87,323	0	0	0
011001	SUPERINTENDENT-CERTIFIED SALAR	332,427	325,927	398,432	321,600	406,400	84,800
011002	DEPUTY SUPER-CERTIFIED SALARY	179,187	73,756	0	195,900	0	-195,900
011003	ASST SUPERINT-CERTIFIED SALARY	1,663,231	1,877,285	1,862,930	2,025,689	2,016,203	-9,486
011006	DIRECTOR-CERTIFIED SALARY	3,482,887	4,296,781	4,094,250	4,831,182	4,180,911	-650,271
011007	ASST DIRECTOR-CERTIFIED SALARY	1,193,407	1,273,635	1,415,400	393,648	1,468,049	1,074,401
011008	MANAGER-CERTIFIED SALARY	384,547	420,344	356,369	604,183	534,884	-69,299
011009	COORDINATOR-CERTIFIED SALARY	1,231,197	1,195,182	1,110,053	1,431,077	949,681	-481,396
011010	SPECIALIST-CERTIFIED SALARY	1,997,371	1,992,274	2,031,986	2,489,064	3,127,966	638,902
011011	SUPERVISOR-CERTIFIED SALARY	309,329	508,753	602,560	778,810	611,062	-167,748
011012	OTH ADMIN-CERTIFIED SALARY	359,522	312,215	175,805	80,909	159,543	78,634
011013	ADMIN/PT-CERTIFIED SALARY	1,253,389	1,122,102	1,957,989	1,339,994	1,274,843	-65,151
011016	INSTRUCTIONAL COACH (SCH BSD)	11,506,397	11,805,701	12,223,562	12,778,000	13,371,474	593,474
011020	CERTIFIED SALARY-PRINCIPAL	18,095,346	19,159,751	20,677,015	19,043,100	21,132,333	2,089,233
011021	CERTIFIED SALARY-AST PRINCIPAL	29,948,108	31,780,384	35,793,884	33,296,071	38,207,645	4,911,574
011022	CERTIFIED SALARY-TEACHERS	376,446,263	383,085,405	425,849,706	462,708,006	489,144,835	26,436,829
011023	CERTIFIED SALARY-LIBRARIAN	10,730,828	10,714,967	11,542,719	11,758,452	12,491,348	732,896
011024	CERTIFIED SALARY-COUNSELOR	23,448,070	25,944,922	29,245,088	29,886,328	32,022,661	2,136,333
011025	CERTIFIED SALARY-PSYCHOLOGIST	3,216,202	3,721,774	4,598,537	4,695,568	5,589,622	894,054
01102B	CERTIFIED SALARY-TEACHERS	491,374	519,380	121,474	0	0	0
011037	RESOURCE TEACHER-REGULAR PROG	23,373,578	25,183,506	23,034,601	25,095,678	26,810,468	1,714,790
011038	RESOURCE TEACHER-OTHER	143,773	500,376	152,579	2,636,967	109,313	-2,527,654
011039	CERTIFIED SALARY-TEACHER/PT	1,362,069	1,981,057	1,366,712	20,000	1,258,465	1,238,465
011040	CERTIFIED SALARY-SOCIAL WKR	1,093,947	1,197,344	1,231,952	0	1,310,314	1,310,314
011047	CERTIFIED SALARY-ASST PRIN P/T	999	4,580	34,010	0	0	0
011048	CERTIFIED SALARY-COUNSELOR P/T	121,629	241,191	262,009	29,000	27,000	-2,000
011049	CERTIFIED SALARY-LIBRARIAN P/T	403	6,640	405	0	0	0
0111	EXTENDED DAY	5,695,474	5,798,408	5,777,414	5,473,245	16,723,904	11,250,659
011122	EXT DAY TEACHER	769	488	262	351,500	351,500	0
011123	EXT DAY LIBRARIAN	1,082	0	0	0	0	0
01112B	EXT DAY TEACHER	0	0	0	44,000	44,000	0
011222	EXTRA DUTY CERT./TEACHERS	5,309,467	5,495,036	20,887,335	20,644,415	20,640,415	-4,000
011285	DEPT HEAD/TEAM LDR	863,396	819,047	874,198	1,436,522	1,424,977	-11,545
011327	OTHER CERTIFIED WORKSHOPS	3,214,595	5,253,518	6,645,497	1,555,539	1,644,196	88,657
011392	OTHER CERTIFIED-EXT TIME	7,338,728	6,568,455	20,282,879	12,884,153	15,902,129	3,017,977

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

011393	CERTIFIED HOURLY	-810	278	0	0	0	0
011399	OTHER CERTIFIED-MISCELLANEOUS	20,000	28,500	50,500	20,000	20,000	0
0114	NATIONAL BOARD TCHR CERT	253,128	2,050	3,939	330,000	330,000	0
0116	SLP & AUDIO STIP	0	0	-78,000	0	0	0
012032	CERTIFIED SUB TEACHER/UNDISTR	11,568	66,803	125,480	60,000	60,000	0
012036	CERTIFIED SUB TEACHER	9,331,112	10,522,583	12,316,346	6,772,017	10,608,767	3,836,751
012089	CERTIFIED SUBS-INSTRUCTOR	21,081	8,353	53,845	4,000	4,000	0
013004	ATTORNEY-CLASSIFIED SALARY	548,670	594,076	809,810	755,593	920,685	165,092
013014	CLRK/SECRTY-CLASSIFIED SALARY	33,230,200	33,038,303	35,741,574	36,923,010	41,670,746	4,747,736
013015	CLRK/SEC PT CLASSIFIED SALARY	101,531	126,680	102,229	110,380	135,380	25,000
013018	THERAPIST-CLASSIFIED SALARY	9,747,212	10,869,463	11,685,781	11,757,710	12,860,957	1,103,247
013028	CLASSIFIED-INSTRUCT ASST	20,874,936	22,324,578	24,136,675	32,736,888	35,553,773	2,816,885
013029	CLASSIFIED INSTR ASST/PT	579	22,774	1,072	2,000	2,000	0
013030	CLASSIFIED-LUNCHRM/OFFICE ASST	1,351,551	1,330,608	1,346,947	1,752,672	1,739,919	-12,753
013044	CLASSIFIED SALARY-OTH INST EMP	9,006,309	10,284,875	9,926,154	14,846,604	15,259,611	413,007
013046	CLASSIFIED SALARY-INVESITGATOR	300,252	195,482	271,475	357,702	315,800	-41,902
013050	CLASSIFIED SALARY-DRIVER	23,673,338	23,152,960	25,648,370	30,911,137	30,798,216	-112,921
013051	CLASSIFIED SALARY-DRIVER P/T	5,706	188	0	0	0	0
013053	CLASSIFIED SALARY-MECH/OTH GAR	4,385,187	4,095,655	4,370,297	5,260,166	5,831,192	571,026
013054	CLASSIFIED SALARY-ME/GAR PT	0	2,186	20,782	43,300	40,600	-2,700
013055	CLASSIFIED SALARY-COMPOUND ATT	979,154	922,005	1,046,872	1,165,693	1,507,432	341,739
013057	CLASSIFIED SALARY-TRANSPT AIDE	2,796,786	2,590,502	3,632,903	2,710,224	4,651,163	1,940,939
013059	CLASSIFIED SALARY-CUST/PO-P/T	0	278	0	0	0	0
013060	CLASSIFIED SALARY-PLANT OPR	7,386,191	8,078,109	8,158,495	9,334,693	9,413,460	78,767
013061	CLASSIFIED SALARY-CUSTODIAN	15,441,039	16,841,065	17,690,941	27,122,704	26,032,008	-1,090,696
013063	CLASSIFIED SALARY-SCH SECURITY	5,372,162	11,373,855	13,491,679	13,609,190	15,052,956	1,443,766
013064	CLASSIFIED SAL-SCH SECURITY PT	986	78	107	0	0	0
013065	CLASSIFIED SAL-UNIFORM SEC OFF	1,218,264	1,552,396	2,586,748	3,519,491	6,046,656	2,527,165
013067	CLASSIFIED SAL-TECH/SAFET INSP	130,213	140,530	146,991	146,991	73,500	-73,491
013069	CLASSIFIED SALARY-INSPECTOR	52,404	57,092	62,528	62,528	140,571	78,043
013070	CLASSIFIED SALARY-TECHNICIAN	2,095,071	2,197,879	2,508,040	3,099,076	3,370,053	270,977
013072	CLASSIFIED SAL-REG MAINTENANCE	7,558,396	7,822,809	8,090,347	9,274,988	9,850,695	575,708
013074	CLASSIFIED SAL-SUMMER MAINTNCE	48,186	28,688	-51,381	0	0	0
013075	CLASSIFIED SALARY-WAREHOUSE CL	886,036	903,200	942,346	1,013,775	1,034,041	20,266
013077	CLASSIFIED SAL-GROUND SHOP EMP	1,598,587	1,783,531	1,656,091	2,444,511	2,811,493	366,982
013078	CLASSIFIED SALARY-AIDE	24,191	25,142	26,434	26,278	27,538	1,260
013079	ADMINISTRATOR PART TIME CLAS	56,085	43,195	21,436	59,900	59,900	0
013080	CLASSIFIED SAL-LUNCHROOM ASST	0	0	0	0	19,283	19,283

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

013081	CLASSIFIED SAL-INSTRUCTOR/CERS	1,465,626	1,347,457	1,242,650	1,075,061	1,973,685	898,624
013082	CLASSIFIED SAL-OTHER SUPP STAF	6,963,656	8,595,861	13,071,445	11,851,046	14,757,641	2,906,596
013084	OTH ADMIN STAFF-CLASSIFIED SAL	7,819,177	7,854,257	9,002,480	12,371,120	10,390,498	-1,980,622
013086	DIRECTOR-CLASSIFIED	4,332,133	4,824,943	6,733,942	5,547,151	7,214,291	1,667,140
013087	ASST DIRECTOR-CLASSIFIED	0	147,918	309,155	271,444	564,337	292,893
013088	CLASSIFIED SAL-INSTRUCT EMP PT	39,741	82,469	76,552	83,143	83,787	644
013089	MANAGER-CLASSIFIED	2,216,517	2,956,971	3,802,497	4,058,877	4,352,368	293,491
013091	COORDINATOR-CLASS	8,048,528	8,697,735	9,766,859	11,127,462	12,899,832	1,772,370
013096	SPECIALIST-CLASSIFIED	3,183,327	4,578,928	5,558,860	4,985,607	6,885,051	1,899,445
013097	SUPERVISOR-CLASSIFIED	3,398,229	3,633,693	3,949,975	3,686,507	3,765,935	79,427
013098	NURSE-CLASSIFIED	1,882,004	1,914,082	1,989,523	1,963,637	3,996,478	2,032,841
013127	OTHER CLASSIFIED WORKSHOPS	0	0	0	10,000	10,000	0
013183	CLS SAL-WRSHP/CURR STIP/CLASS	787,448	685,644	771,453	281,350	281,350	0
013195	OTHER CLASSIFIED-EXT TIME	3,263,826	4,083,102	5,591,127	4,736,478	4,761,816	25,338
013199	OTHER CLASSIFIED SALARIES	182,374	9,000	9,879,529	9,134,000	9,134,000	0
0140	CLASSIFIED OVERTIME SALARY	2,937,715	4,003,123	9,750,576	5,001,850	5,067,160	65,310
0150	CLASSIFIED SUBSTITUTE SALARY	48,765	110,447	226,999	110,000	110,000	0
015031	CLASSIFIED-SUBSTITUTE CLERK	254,547	446,581	418,174	105,250	112,845	7,595
015052	CLASSIFIED SUBSTITUTE DRIVER	1,365,871	1,914,051	3,201,581	2,000,000	2,000,000	0
015062	CLASSIFIED SUB CUSTODIAN	418,998	435,585	989,291	553,600	553,600	0
015063	SUB SECURITY MONITOR	46,616	88,006	78,108	10,550	10,550	0
015068	SUPP STAFF SUB - CLASSIFIED	22,744	16,439	18,615	0	1,000	1,000
015080	CLASSIFIED SUB-LUNCHROOM ASST	2,477	3,590	1,469	0	0	0
015089	CLASSIFIED SUB INSTRUCTOR	16,475	20,903	13,294	4,200	4,200	0
015091	CLASSIFIED SUB ASSISTANT	143,213	262,799	358,962	49,565	99,565	50,000
015097	SUBSTITUTE BUS MONITOR	38,232	34,875	9,979	113,000	113,000	0
0170	PARA-PROFESSIONAL	832,897	951,454	1,455,757	19,100	19,100	0
0190	BOARD PER DIEM	31,650	33,900	24,300	36,000	36,000	0
0211	GROUP LIFE INSURANCE	637,266	702,198	670,040	457,832	627,335	169,503
0213	GROUP LIABILITY INSURANCE	2,900,707	3,935,284	3,298,410	3,121,949	4,549,211	1,427,263
0215	DISABILITY INSURANCE	1,111,628	1,239,472	1,165,922	1,640,941	2,476,168	835,227
0221	EMPLOYER FICA CONTRIBUTION	8,988,256	9,428,186	11,462,218	9,337,608	13,619,233	4,281,625
0222	EMPLOYER MEDICARE CONTRIBUTION	10,394,963	10,986,323	12,809,998	9,305,919	13,728,526	4,422,607
0231	KTRS EMPLOYER CONTRIBUTION	17,797,685	18,733,148	21,517,475	14,735,081	21,808,042	7,072,961
0231CS	KTRS EMPLOYER CONT CRITICL SHT	373,513	570,057	389,350	0	0	0
0232	CERS EMPLOYER CONTRIBUTION	40,172,935	41,496,985	46,071,386	37,990,443	50,076,586	12,086,142
0240	TUITION REIMBURSEMENT	6,628	49,985	18,970	50,000	50,000	0
0253	KSBA UNEMPLOYMENT INSURANCE	881,112	-741,099	-162,463	606,291	857,635	251,343

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

0260	WORKERS COMPENSATION	5,088,977	7,272,007	6,878,672	4,260,984	6,657,571	2,396,587
0280	ON-BEHALF PAYMENTS	323,310,864	412,065,337	342,194,255	323,310,864	342,194,255	18,883,391
0294	FED FUNDED HEALTH CARE BENEFIT	0	1,547	0	0	0	0
0298	OTHER EMPLOYER PAID BENEFITS	839,376	906,056	1,433,981	246,820	207,003	-39,818
0321	WORKSHOP CONSULTANT	0	0	0	600	600	0
0322	OTHER EDUCATIONAL CONSULTANT	278,121	278,522	604,865	2,842,956	3,201,865	358,908
0335	PROFESSIONAL CONSULTANT	74,009	0	120	0	840	840
0338	REGISTRATION FEES	284,429	431,453	597,864	608,074	773,612	165,538
0339	OTR PROF TRAINING & DEV SVCS	980,162	333,494	-630,039	1,174,521	1,939,890	765,369
0341	DRUG TESTING	23,280	28,821	30,239	49,000	68,889	19,889
0342	AUDITING SERVICES	268,560	328,397	496,758	396,400	579,178	182,778
0343	LEGAL SERVICES	616,629	627,353	660,854	846,000	1,147,928	301,928
0344	FINANCIAL SERVICES	91,266	117,041	127,010	150,000	150,000	0
0345	MEDICAL SERVICES	1,898,173	1,872,249	4,498,137	2,621,064	3,412,951	791,887
0347	SECURITY SERVICES	273,011	400,884	292,437	411,458	497,748	86,290
0349	OTHER PROFESSIONAL SERVICES	8,015,238	4,658,708	5,397,284	11,052,670	26,065,052	15,012,382
0352	OTHER TECHNICAL SERVICES	0	0	0	500	500	0
0411	WATER/SEWAGE	1,895,082	2,058,622	2,147,949	2,100,000	2,162,660	62,660
0413	SEWAGE	3,883,569	4,168,271	4,070,865	4,290,000	4,526,228	236,228
0419	OTHER UTILITIES	0	0	3,054	0	0	0
0421	SANITATION SERVICE	796,908	879,239	1,029,141	1,134,000	1,306,066	172,066
0424	CONTRACT GROUNDS SERVICE	69,016	42,056	171,995	155,000	340,282	185,282
0426	LAUNDRY/DRY CLEANING SERVICES	230	-285	0	0	0	0
0432	TECHNOLOGY-RELATED R&M	550,173	1,450,750	3,631,698	860,673	1,729,405	868,732
0433	EQUIP/MACHINERY/FURNITURE R&M	121,633	152,565	100,053	171,039	262,360	91,321
0434	BUILDING REPAIRS & MAINTENANCE	1,081,445	4,078,392	2,598,375	3,124,627	4,930,533	1,805,906
0435	Vehicle Repair and Maintenance	32,128	12,546	1,805	31,841	33,112	1,271
0436	ELECTRONICS REPAIR & MAINTEN	1,057	589	594	0	0	0
0439	OTHER REPAIRS AND MAINTENANCE	10,526,459	17,810,301	22,402,069	7,797,850	32,914,120	25,116,270
0441	LAND OR BUILDING RENT	39,255	57,061	1,042,862	1,152,504	1,319,004	166,500
0444	COPIER RENTAL	66,712	129,782	147,300	205,800	246,805	41,005
0449	OTHER RENTALS	524,536	1,129,896	1,511,873	245,702	968,596	722,894
0490	OTHER PURCHASED PROPERTY SRVCS	79,778	1,288,778	-1,855,113	0	0	0
0513	BUS TOKEN - PUBLIC CONVEYANCE	59,715	1,811	16,616	49,600	155,655	106,055
0514	CONTRACT BUS SERVICES	813,803	455,798	1,324,858	11,994,015	26,641,534	14,647,519
0515	CONTRACTED BUS MAINTENANCE SRV	68,514	52,544	75,571	88,000	122,206	34,206
0521	PUPIL TRANSPORTATION INSURANCE	4,069,342	4,420,275	6,798,086	5,300,000	7,444,239	2,144,239
0522	PROPERTY INSURANCE	1,743,513	1,936,155	2,300,311	2,500,000	2,815,315	315,315

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

0523	FIDELITY INSURANCE	15,002	15,308	18,426	19,000	19,000	0
0524	FLEET INSURANCE	1,015,227	1,176,562	1,699,522	1,325,000	1,888,514	563,514
0527	STUDENT LIABILITY INSURANCE	449,898	449,898	424,898	424,898	424,898	0
0529	OTHER INSURANCE	188,661	198,392	1,204,463	652,160	688,814	36,654
0531	POSTAGE	338,344	419,031	417,879	506,804	578,571	71,767
0532	TELEPHONE	1,508,506	2,606,364	2,388,394	1,615,800	2,765,338	1,149,538
0532R	TELEPHONE E-RATE	-1,003,956	-680,069	-1,846,197	0	0	0
0533	ON-LINE NETWORK	688,123	807,590	805,215	807,590	807,590	0
0534	CELL PHONE SERVICES	96,527	121,145	147,804	172,419	225,707	53,288
0537	CABLE TV	1,792	1,876	2,289	3,400	3,933	533
0538	SHIPPING/DELIVERY/FREIGHT SVCS	14,097	13,767	18,696	14,411	19,015	4,604
0539	OTHER COMMUNICATIONS	2,619	2,760	3,028	3,000	3,432	432
0542	NEWSPAPER ADVERTISING	2,445	2,445	3,604	3,150	3,150	0
0549	OTHER ADVERTISING	26,102	100,090	54,657	45,167	44,804	-363
0559	OTHER PRINTING	689,177	884,410	630,105	683,705	794,879	111,174
0561	TUITION	12,199	311	14,805	1,000	1,000	0
0569	TUITION - OTHER	183,409	240,871	266,167	331,700	332,026	326
0580	TRAVEL	197,518	441,718	653,530	598,501	787,917	189,416
0581	TRAVEL MILEAGE	212,593	360,277	298,941	446,819	479,529	32,710
0589	TRAVEL - OTHER	452,683	888,875	-1,379,189	0	0	0
0610	GENERAL SUPPLIES	4,340,309	10,445,243	10,303,601	16,641,852	17,901,074	1,259,222
0616	FOOD NON INSTR NON FOOD SVC	111,154	127,920	281,525	93,850	156,935	63,085
0617	FOOD INSTR NON FOOD SERVICE	27,498	29,986	34,354	12,700	76,859	64,159
0621	NATURAL GAS	3,951,978	4,740,306	3,204,502	4,600,000	6,031,896	1,431,896
0622	ELECTRICITY	17,541,411	19,065,009	18,258,890	19,848,000	21,692,404	1,844,404
0623	BOTTLED GAS	14,797	10,964	146	0	5,391	5,391
0626	GASOLINE	306,946	345,949	475,434	398,299	395,399	-2,900
0627	DIESEL FUEL	5,125,069	5,613,509	5,653,829	5,280,067	5,281,567	1,500
0630	FOOD	0	53,165	19,143	60,000	60,000	0
0641	LIBRARY BOOKS	712,310	746,789	816,201	422,309	521,548	99,239
0642	PERIODICALS & NEWSPAPERS	181,581	204,665	116,624	93,150	162,477	69,327
0643	SUPPLEMENTARY BKS/STUDY GUIDES	1,624,911	1,492,163	885,297	646,828	8,484,463	7,837,635
0644	TEXTBOOK & OTHER INSTR MATERIA	809,851	705,718	482,471	3,552,184	6,972,275	3,420,091
0645	AUDIOVISUAL MATERIALS	9,565	8,325	3,873	7,050	7,050	0
0646	TESTS	268,262	204,177	62,762	167,500	204,492	36,992
0647	REFERENCE MATERIALS	2,362	65,020	15,479	44,999	45,276	277
0649	BINDING & REPAIRS	4,222	0	0	0	829	829
0650	SUPPLIES TECHNOLOGY RELATED	5,795,471	6,981,349	8,315,672	10,631,072	13,309,241	2,678,169

JEFFERSON COUNTY PUBLIC SCHOOLS 2025 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

0661	LUBRICANTS	73,591	102,860	79,982	110,000	135,679	25,679
0662	TIRES & TUBES	409,309	429,855	361,979	314,000	413,689	99,689
0663	REPAIR PARTS	2,406,212	2,912,026	2,718,605	1,952,152	2,327,934	375,782
0669	OTHER TRANSPORTATION R & M	102,600	227,196	-14,448	76,884	86,578	9,694
0673	STUDENT FEES & REGISTRATIONS	6,421	12,262	770	1,100	1,280	180
0674	STUDENT AWARDS	4,215	12,005	13,625	37,716	44,852	7,135
0675	STUDENT ORGANIZTN SUPPLIES	1,850,548	1,847,328	1,960,833	1,919,464	1,919,600	136
0676	STUDENT SCHOLARSHIPS	0	0	944	5,000	5,870	870
0679	OTHER STUDENT ACTIVITIES	1,276	-11,439	5,365	48,325	48,620	295
0680	WELFARE (FOOD/CLOTHES/UTIL)	0	0	300	0	0	0
0692	HEALTH SUPPLIES	137,306	212,885	155,194	234,344	271,951	37,607
0694	EQUIPMENT SUPPLIES	332,430	596,444	682,897	614,204	694,149	79,945
0697	OTHER SUPPLIES & MATERIALS	2,065,598	1,361,847	1,414,479	1,545,578	1,679,729	134,151
0698	LAWN AND LANDSCAPING SUPPLIES	14,315	13,714	48,848	35,370	67,903	32,533
0710	LAND & IMPROVEMENTS	29,900	600,448	3,794,143	51,594	773,229	721,635
0731	MACHINERY	15,495	0	2,164	8,530	8,530	0
0732	VEHICLES	727,846	3,373,383	9,141,503	400,000	2,746,838	2,346,838
0733	FURNITURE AND FIXTURES	2,546,429	4,043,729	7,200,640	3,818,478	6,044,779	2,226,301
0734	TECHNOLOGY-RELATED HARDWARE	3,962,653	23,703,881	23,226,743	2,774,240	12,406,129	9,631,890
0735	TECHNOLOGY SOFTWARE	3,166,958	4,201,913	3,852,933	4,577,962	5,083,868	505,906
0739	OTHER EQUIPMENT	4,917,374	9,794,936	5,514,126	2,079,793	6,446,739	4,366,946
0810	DUES & FEES	288,285	264,614	334,269	296,169	372,448	76,279
0811	PERMITS	171,600	180,397	193,533	415,000	415,000	0
0840	CONTINGENCY	0	0	0	226,031,330	182,792,825	-43,238,505
0891	DIPLOMAS & GRADUATION EXPENSES	51,869	41,746	60,592	60,108	66,117	6,009
0893	UNIFORMS	262,747	189,222	285,811	310,905	481,986	171,081
0894	INSTRUCTIONAL FIELD TRIPS	67,641	134,862	157,656	240,542	349,842	109,300
0896	STUDENT WAGES	16,988	12,405	17,938	16,000	16,000	0
0899	OTHER MISC EXPENDITURES	356,655	322,476	222,564	3,696,092	3,899,251	203,159
0910	FUND TRANSFERS OUT	6,693,755	22,595,653	4,592,480	1,869,152	1,869,152	0
	GRAND TOTAL	1,271,385,789	1,473,463,660	1,537,658,954	1,744,360,855	1,943,633,220	199,272,365

JEFFERSON COUNTY PUBLIC SCHOOLS WORKING BUDGET - FRINGE CODE HISTORY - EXPORTED 8/24/2024 10:48 AM

Object	Description	2022 Actual	2023 Actual	2024 Actual	2025 Original Budget	2025 Revised Budget	Difference Original to Revised
0211	GROUP LIFE INSURANCE	637,266	702,198	670,040	457,832	627,335	169,503
0213	GROUP LIABILITY INSURANCE	2,900,707	3,935,284	3,298,410	3,121,949	4,549,211	1,427,263
0215	DISABILITY INSURANCE	1,111,628	1,239,472	1,165,922	1,640,941	2,476,168	835,227
0221	EMPLOYER FICA CONTRIBUTION	8,988,256	9,428,186	11,462,218	9,337,608	13,619,233	4,281,625
0222	EMPLOYER MEDICARE CONTRIBUTION	10,394,963	10,986,323	12,809,998	9,305,919	13,728,526	4,422,607
0231	KTRS EMPLOYER CONTRIBUTION	17,797,685	18,733,148	21,517,475	14,735,081	21,808,042	7,072,961
0231CS	KTRS EMPLOYER CONT CRITICL SHT	373,513	570,057	389,350	0	0	0
0232	CERS EMPLOYER CONTRIBUTION	40,172,935	41,496,985	46,071,386	37,990,443	50,076,586	12,086,142
0240	TUITION REIMBURSEMENT	6,628	49,985	18,970	50,000	50,000	0
0253	KSBA UNEMPLOYMENT INSURANCE	881,112	-741,099	-162,463	606,291	857,635	251,343
0260	WORKERS COMPENSATION	5,088,977	7,272,007	6,878,672	4,260,984	6,657,571	2,396,587
0280	ON-BEHALF PAYMENTS	323,310,864	412,065,337	342,194,255	323,310,864	342,194,255	18,883,391
0294	FED FUNDED HEALTH CARE BENEFIT	0	1,547	0	0	0	0
0298	OTHER EMPLOYER PAID BENEFITS	839,376	906,056	1,433,981	246,820	207,003	-39,818
	GRAND TOTAL	412,503,909	506,645,487	447,748,213	405,064,731	456,851,563	51,786,832