

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget Amendment for the  
Fiscal Year ending June 30, 2025  
2024-25 MAJOR FUND OVERVIEW

|                                  | <u>GENERAL</u> | <u>SPECIAL ED</u> | <u>CTE</u>    | <u>COMBINED</u> |
|----------------------------------|----------------|-------------------|---------------|-----------------|
|                                  | - -            | - -               | (\$000)       | - -             |
| Local Revenue                    | 7,583          | 42,872            | 13,785        | 64,240          |
| State Sources                    | 13,971         | 32,910            | 2,523         | 49,404          |
| Federal Sources                  | 1,443          | 7,568             | 331           | 9,342           |
| Internal Transfers In            | 5,000          | 150               | 63            | 5,213           |
| <b>TOTAL ALL SOURCES</b>         | <b>27,997</b>  | <b>83,500</b>     | <b>16,702</b> | <b>128,199</b>  |
| Instruction/Basic Programs       | 182            | -                 | -             | 182             |
| Adult & Continuing Education     | -              | -                 | -             | -               |
| Added Needs                      | 24             | 22,694            | 7,919         | 30,637          |
| Pupil Support                    | 1,274          | 24,139            | 1,243         | 26,656          |
| Instruction Support              | 4,771          | 4,808             | 18            | 9,597           |
| General Administration           | 701            | -                 | -             | 701             |
| School Administration            | -              | 513               | 972           | 1,485           |
| Business Services                | 3,169          | 125               | 55            | 3,349           |
| Operation & Maintenance          | 582            | 2,597             | 1,239         | 4,418           |
| Transportation                   | -              | 7,464             | 108           | 7,572           |
| Central Services                 | 8,427          | 536               | 384           | 9,347           |
| Community Services               | 408            | 121               | 311           | 840             |
| Transfers Out                    | 8,559          | 21,153            | 4,723         | 34,435          |
| <b>TOTAL ALL USES</b>            | <b>28,097</b>  | <b>84,150</b>     | <b>16,972</b> | <b>129,219</b>  |
| <b>SURPLUS/(DEFICIT)</b>         | <b>(100)</b>   | <b>(650)</b>      | <b>(270)</b>  | <b>(1,020)</b>  |
| Beginning Fund Balance           | 5,036          | 9,113             | 3,853         | 18,002          |
| <b>ENDING FUND BALANCE -- \$</b> | <b>4,936</b>   | <b>8,463</b>      | <b>3,583</b>  | <b>16,982</b>   |
| <b>-- %</b>                      | <b>17.6%</b>   | <b>10.1%</b>      | <b>21.1%</b>  | <b>13.1%</b>    |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |               |               |                |
|-----------------------|---------------|---------------|---------------|----------------|
| Salaries              | 8,843         | 32,305        | 5,315         | 46,463         |
| Fringe Benefits       | 7,043         | 24,480        | 4,093         | 35,616         |
| Purchased Services    | 2,596         | 2,336         | 565           | 5,497          |
| Supplies              | 856           | 1,819         | 1,229         | 3,904          |
| Capital Outlay        | 109           | 1,827         | 683           | 2,619          |
| Other                 | 91            | 230           | 364           | 685            |
| Transfers             | 8,559         | 21,153        | 4,723         | 34,435         |
| <b>TOTAL ALL USES</b> | <b>28,097</b> | <b>84,150</b> | <b>16,972</b> | <b>129,219</b> |

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget Amendment for the  
Fiscal Year ending June 30, 2025  
GENERAL EDUCATION FUND

|                                  | <b>2025 Budget<br/>Adopted</b> | <b>Proposed<br/>Budget<br/>Amendment</b> | <b>2025 FY<br/>Amended<br/>Budget</b> |
|----------------------------------|--------------------------------|------------------------------------------|---------------------------------------|
|                                  | - - -                          | (\$000) -                                | - - -                                 |
| Local Revenue                    | 7,743                          | (160)                                    | 7,583                                 |
| State Sources                    | 13,039                         | 932                                      | 13,971                                |
| Federal Sources                  | 545                            | 898                                      | 1,443                                 |
| Internal Transfers In            | 5,000                          | -                                        | 5,000                                 |
| <b>TOTAL ALL SOURCES</b>         | <b>26,327</b>                  | <b>1,670</b>                             | <b>27,997</b>                         |
| Instruction/Basic Programs       | 83                             | 99                                       | 182                                   |
| Adult & Continuing Education     | -                              | -                                        | -                                     |
| Added Needs                      | 40                             | (16)                                     | 24                                    |
| Pupil Support                    | 1,155                          | 119                                      | 1,274                                 |
| Instruction Support              | 5,048                          | (277)                                    | 4,771                                 |
| General Administration           | 653                            | 48                                       | 701                                   |
| School Administration            | -                              | -                                        | -                                     |
| Business Services                | 3,175                          | (6)                                      | 3,169                                 |
| Operation & Maintenance          | 555                            | 27                                       | 582                                   |
| Transportation                   | -                              | -                                        | -                                     |
| Central Services                 | 8,519                          | (92)                                     | 8,427                                 |
| Community Services               | 440                            | (32)                                     | 408                                   |
| Transfers Out                    | 6,899                          | 1,660                                    | 8,559                                 |
| <b>TOTAL ALL USES</b>            | <b>26,567</b>                  | <b>1,530</b>                             | <b>28,097</b>                         |
| <b>SURPLUS/(DEFICIT)</b>         | <b>(240)</b>                   | <b>140</b>                               | <b>(100)</b>                          |
| Beginning Fund Balance           | 5,036                          |                                          | 5,036                                 |
| <b>ENDING FUND BALANCE -- \$</b> | <b>4,796</b>                   | <b>140</b>                               | <b>4,936</b>                          |
| <b>-- %</b>                      | <b>18.1%</b>                   |                                          | <b>17.6%</b>                          |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |              |               |
|-----------------------|---------------|--------------|---------------|
| Salaries              | 9,135         | (292)        | 8,843         |
| Fringe Benefits       | 6,735         | 308          | 7,043         |
| Purchased Services    | 2,956         | (360)        | 2,596         |
| Supplies              | 633           | 223          | 856           |
| Capital Outlay        | 110           | (1)          | 109           |
| Other                 | 99            | (8)          | 91            |
| Transfers             | 6,899         | 1,660        | 8,559         |
| <b>TOTAL ALL USES</b> | <b>26,567</b> | <b>1,530</b> | <b>28,097</b> |

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget Amendment for the  
Fiscal Year ending June 30, 2025  
SPECIAL EDUCATION FUND

|                                  | <b>2025 Budget<br/>Adopted</b> | <b>Proposed<br/>Budget<br/>Amendment</b> | <b>2025 FY<br/>Amended<br/>Budget</b> |
|----------------------------------|--------------------------------|------------------------------------------|---------------------------------------|
|                                  | - - -                          | (\$000) -                                | - - -                                 |
| Local Revenue                    | 41,436                         | 1,436                                    | 42,872                                |
| State Sources                    | 28,236                         | 4,674                                    | 32,910                                |
| Federal Sources                  | 7,753                          | (185)                                    | 7,568                                 |
| Internal Transfers In            | 150                            | -                                        | 150                                   |
| <b>TOTAL ALL SOURCES</b>         | <b>77,575</b>                  | <b>5,925</b>                             | <b>83,500</b>                         |
| Instruction/Basic Programs       | -                              | -                                        | -                                     |
| Adult & Continuing Education     | -                              | -                                        | -                                     |
| Added Needs                      | 23,096                         | (402)                                    | 22,694                                |
| Pupil Support                    | 24,443                         | (304)                                    | 24,139                                |
| Instruction Support              | 4,896                          | (88)                                     | 4,808                                 |
| General Administration           | -                              | -                                        | -                                     |
| School Administration            | 496                            | 17                                       | 513                                   |
| Business Services                | 225                            | (100)                                    | 125                                   |
| Operation & Maintenance          | 2,412                          | 185                                      | 2,597                                 |
| Transportation                   | 6,010                          | 1,454                                    | 7,464                                 |
| Central Services                 | 451                            | 85                                       | 536                                   |
| Community Services               | 283                            | (162)                                    | 121                                   |
| Transfers Out                    | 16,823                         | 4,330                                    | 21,153                                |
| <b>TOTAL ALL USES</b>            | <b>79,135</b>                  | <b>5,015</b>                             | <b>84,150</b>                         |
| <b>SURPLUS/(DEFICIT)</b>         | <b>(1,560)</b>                 | <b>910</b>                               | <b>(650)</b>                          |
| Beginning Fund Balance           | 9,113                          | -                                        | 9,113                                 |
| <b>ENDING FUND BALANCE -- \$</b> | <b>7,553</b>                   | <b>910</b>                               | <b>8,463</b>                          |
| <b>-- %</b>                      | <b>9.5%</b>                    |                                          | <b>10.1%</b>                          |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |              |               |
|-----------------------|---------------|--------------|---------------|
| Salaries              | 33,136        | (831)        | 32,305        |
| Fringe Benefits       | 23,717        | 763          | 24,480        |
| Purchased Services    | 2,477         | (141)        | 2,336         |
| Supplies              | 1,664         | 155          | 1,819         |
| Capital Outlay        | 992           | 835          | 1,827         |
| Other                 | 326           | (96)         | 230           |
| Transfers             | 16,823        | 4,330        | 21,153        |
| <b>TOTAL ALL USES</b> | <b>79,135</b> | <b>5,015</b> | <b>84,150</b> |

JACKSON COUNTY INTERMEDIATE SCHOOL DISTRICT  
Approved Budget Amendment for the  
Fiscal Year ending June 30, 2025  
VOCATIONAL EDUCATION FUND

|                                  | <b>2025 Budget<br/>Adopted</b> | <b>Proposed<br/>Budget<br/>Amendment</b> | <b>2025 FY<br/>Amended<br/>Budget</b> |
|----------------------------------|--------------------------------|------------------------------------------|---------------------------------------|
|                                  | - - -                          | (\$000) - - -                            |                                       |
| Local Revenue                    | 13,499                         | 286                                      | 13,785                                |
| State Sources                    | 2,125                          | 398                                      | 2,523                                 |
| Federal Sources                  | 417                            | (86)                                     | 331                                   |
| Internal Transfers In            | 75                             | (12)                                     | 63                                    |
| <b>TOTAL ALL SOURCES</b>         | <b>16,116</b>                  | <b>586</b>                               | <b>16,702</b>                         |
| Instruction/Basic Programs       | -                              | -                                        | -                                     |
| Adult & Continuing Education     | -                              | -                                        | -                                     |
| Added Needs                      | 8,202                          | (283)                                    | 7,919                                 |
| Pupil Support                    | 1,304                          | (61)                                     | 1,243                                 |
| Instruction Support              | 90                             | (72)                                     | 18                                    |
| General Administration           | -                              | -                                        | -                                     |
| School Administration            | 943                            | 29                                       | 972                                   |
| Business Services                | 83                             | (28)                                     | 55                                    |
| Operation & Maintenance          | 1,256                          | (17)                                     | 1,239                                 |
| Transportation                   | 41                             | 67                                       | 108                                   |
| Central Services                 | 361                            | 23                                       | 384                                   |
| Community Services               | 299                            | 12                                       | 311                                   |
| Transfers Out                    | 4,027                          | 696                                      | 4,723                                 |
| <b>TOTAL ALL USES</b>            | <b>16,606</b>                  | <b>366</b>                               | <b>16,972</b>                         |
| <b>SURPLUS/(DEFICIT)</b>         | <b>(490)</b>                   | <b>220</b>                               | <b>(270)</b>                          |
| Beginning Fund Balance           | 3,853                          | -                                        | 3,853                                 |
| <b>ENDING FUND BALANCE -- \$</b> | <b>3,363</b>                   | <b>220</b>                               | <b>3,583</b>                          |
| <b>-- %</b>                      | <b>20.3%</b>                   |                                          | <b>21.1%</b>                          |

**MEMO: BY OBJECT OF EXPENDITURE**

|                       |               |            |               |
|-----------------------|---------------|------------|---------------|
| Salaries              | 5,508         | (193)      | 5,315         |
| Fringe Benefits       | 4,126         | (33)       | 4,093         |
| Purchased Services    | 654           | (89)       | 565           |
| Supplies              | 1,232         | (3)        | 1,229         |
| Capital Outlay        | 680           | 3          | 683           |
| Other                 | 379           | (15)       | 364           |
| Transfers             | 4,027         | 696        | 4,723         |
| <b>TOTAL ALL USES</b> | <b>16,606</b> | <b>366</b> | <b>16,972</b> |