

JEFFERSON COLLEGE

BUDGET

2024-2025



**Jefferson College
2024 - 2025 Budget
Table of Contents**

President's Message.....	Page	1-2	Other Funds.....	Page	19-21
Budget Summaries.....	Page	3-11	Personnel Payroll Detail.....	Page	22-38
Capital Projects.....	Page	12-15	Schedule of Indebtedness.....	Page	39-41
Bond Funds.....	Page	16-18	Assessed Valuation and Tax Levy.....	Page	42-43

President's Message

Jefferson College serves our community by delivering quality learning opportunities that empower individuals to achieve their goals.

Dr. Dena McCaffrey
President

June 13, 2024

Jefferson College Board of Trustees
Jefferson College Faculty and Staff

RE: Jefferson College 2025 Budget

Included you will find the Jefferson College FY2025 Budget; this Budget was developed through a collaborative effort between the Board of Trustees and the Board Budget Subcommittee, Office of the President, Finance and Administration, Cabinet, various Committee chairpersons, and other personnel as appropriate. The Budget reflects a stabilization of state funding with a modest increase to core. Although FY2024 is projected to end much better than expected when the budget was approved at this time last year, Cabinet and all employees have continued to exercise strong fiscal discipline.

- **Revenue Assumptions** for FY2025 will result in total budgeted unrestricted revenues of \$37.2 million versus an FY2024 budget of \$35.04 million and projected to be \$35.8 million. The vast majority of this revenue change for the upcoming 2024-2025 academic year involves shifting to the tiered tuition structure. Despite anticipating a 2% decrease in enrollment, the implementation of tiered tuition is expected to balance program costs and align tuition revenues with inflation starting with the next academic year.

State aid is projected at \$8.6 million; this is \$90,000 over the FY2024 budget. Local taxes are budgeted to remain at \$9.4 million for the coming year. Other revenues include increases in third party student aid, ATS house sale, childcare revenues, and customized training revenues.

- **Expenditure Assumptions** for FY2025 will result in total budgeted expenditures of \$39.6 million versus last year's budget of \$37.5 million. The budget includes an overall increase of \$438,000 to full and part time salaries, including full-time faculty receiving a 5% COLA (Cost of Living Adjustment) for eligible faculty members. Additionally, staff COLAs will range on the salary schedule from 0-3%, and a 2% step will be applied to all eligible staff. There is a budgeted \$299,000 increase to medical benefits based on an anticipated 5% rate increase.

A board election will be required in Spring 2025, which is budgeted at \$150,000. Other expenses will increase by \$1.2 million due to the application of costs related to new sports, utility and insurance rate increases, and inflationary costs in other expense accounts.

In total, there is a budget deficit of \$2.39 million, which is a \$82,000 improvement over the FY20'24 budget of \$2.48 million.

- **Campus Projects Spending** of \$18.9 million will be funded by a combination of Plant Funds, State Maintenance & Repair Funds, State & Local Grants, Bond Proceeds, and private donations. Approximately \$15.99 million of this total expenditure will fund all or part of several projects, including the expansion/renovation of Jefferson College Arnold (completion anticipated for August 2024); completion of the Viking Woods residence hall (completion anticipated for August 2024); new Veterinary Technology facility (completion anticipated January 2025); renovation of the Fine Arts building (expected to begin September 2024); and renovation of the lower level restrooms and Viking Room in the Student Center (expected to begin May 2025).

The budget also includes the following assumptions:

- \$1.48 million in infrastructure repair and replacement projects such as tuckpointing, flooring and concrete replacement, painting, landscaping and outdoor signage projects, and the completion of the pedestrian bridge;
- \$1 million in Annual Replacement Capital including accessibility and security upgrades, computer and software upgrades, and furniture replacement;
- \$299,000 in new Strategic Planning Committee recommended projects;
- \$400,000 match for a grant subsidized renovation to support the Workforce Development and Employment Services department; and
- Continuation of grant funds to support the completion of the Fire Science Annex.

It is estimated that the College's Unrestricted Fund reserve will be at approximately 21.7% of Revenues by the end of FY2025; this remains within a healthy range for reserves.

Sincerely,

A handwritten signature in black ink that reads "Dena McCaffrey". The signature is written in a cursive, flowing style.

Dena McCaffrey, Ed.D.
President

Budget Summaries

**Jefferson College
Fiscal Year 2025
Budget Summary**

All Funds

	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:				
State Aid	\$ 9,301,694	\$ 8,664,993	\$ 8,755,403	\$ 8,995,796
Tuition and fees	11,772,480	11,873,450	13,726,287	14,757,550
Local Taxes	12,192,390	12,630,312	12,705,924	12,674,800
Federal Grant Revenue	11,952,862	3,122,489	3,976,221	2,397,297
State Grant Revenue	3,279,417	4,661,219	6,403,713	5,251,720
Student Aid	6,809,885	7,282,687	7,825,599	7,543,473
Sales & Services	735,545	1,263,821	1,051,748	1,276,000
Adult Education	190,155	198,410	245,560	292,155
Student Activities	15,276	22,895	22,345	20,150
Organized Activities	29,430	38,383	38,231	38,900
Auxiliary Enterprises	1,316,086	1,448,822	1,804,655	1,975,884
Interest Income	(66,516)	452,369	1,281,757	678,117
Other (Includes Bond Proceeds)	3,809,028	3,662,198	3,349,537	3,860,790
Total Revenues	\$ 61,337,732	\$ 55,322,048	\$ 61,186,980	\$ 59,762,632

**Jefferson College
Fiscal Year 2025
Budget Summary**

	All Funds			
	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Expenditures:				
Instructional	\$ 15,611,735	\$ 16,300,006	\$ 17,074,031	\$ 17,604,813
Administration & General	8,621,104	12,224,063	11,201,985	12,209,190
Plant Oper & Maint	4,274,591	4,370,537	15,240,836	18,864,862
Grants & Scholarships	13,736,984	9,876,654	10,377,834	10,309,181
Auxiliary Enterprises	1,357,473	1,490,711	3,798,546	3,783,944
Academic Support	978,121	1,160,455	1,239,276	1,275,796
Student Services	5,054,477	5,432,876	5,689,272	6,378,763
Scholarships	1,070,275	1,136,781	1,471,199	1,486,000
Public Service	21,116	25,370	25,148	20,000
Total Expenditures	\$ 50,725,876	\$ 52,017,453	\$ 66,118,127	\$ 71,932,549
Net Revenue Less Expenses	\$ 10,611,856	\$ 3,304,595	\$ (4,931,147)	\$ (12,169,917)
Transfers In/Out	(6,546,519)	-	(743,863)	(51,276)
Net Increase/Decrease for YTD	\$ 4,065,337	\$ 3,304,595	\$ (5,675,010)	\$ (12,221,193)
Beginning Net Assets	20,981,807	25,047,144	30,627,913	24,952,903
Prior Period Adjustment	-	2,276,174	-	-
Ending Net Assets	\$ 25,047,144	\$ 30,627,913	\$ 24,952,903	\$ 12,731,710

**Jefferson College
Fiscal Year 2025
Budget Summary**

Current Unrestricted Fund

	2022		2023		2024		2025
	Actuals		Actuals		Projected		Budget
Revenues:							
State Aid	\$ 7,528,635	\$	8,271,966	\$	8,422,360	\$	8,662,753
Tuition and fees	11,155,709		11,265,785		13,114,739		14,153,350
Local Taxes	9,055,275		9,383,059		9,441,002		9,425,800
Federal Grant							
Revenue	19,603		19,769		19,578		18,000
State Grant Revenue	143,641		393,346		400,000		400,000
Student Aid	1,642,679		1,948,888		2,000,000		2,000,000
Sales & Services	735,545		1,263,821		1,051,748		1,276,000
Adult Education	-		-		-		-
Student Activities	2,340		2,990		2,240		-
Organized Activities	24,210		32,679		32,281		33,000
Auxiliary							
Enterprises	507,135		553,727		552,457		580,000
Interest Income	32,876		238,914		600,000		300,000
Other	451,905		482,082		221,397		385,990
Total Revenues	\$ 31,299,553	\$	33,857,026	\$	35,857,802	\$	37,234,893

**Jefferson College
Fiscal Year 2025
Budget Summary**

Current Unrestricted Fund

	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Expenditures:				
Instructional	\$ 13,030,999	\$ 14,181,992	\$ 14,558,964	\$ 15,127,482
Administration & General	5,421,228	5,172,236	5,745,502	7,003,467
Plant Oper & Maint	3,383,558	3,748,266	4,309,285	4,253,208
Grants & Scholarships	1,693,452	1,982,722	2,045,682	2,069,500
Auxiliary Enterprises	586,759	675,784	2,362,568	2,431,741
Academic Support	974,642	1,117,512	1,136,720	1,252,576
Student Services	3,938,392	4,874,778	5,127,602	5,899,331
Scholarships	1,070,275	1,136,781	1,471,199	1,486,000
Public Service	21,116	25,370	25,148	20,000
Total Expenditures	\$ 30,120,421	\$ 32,915,441	\$ 36,782,670	\$ 39,543,305
Net Revenue Less Expenses	\$ 1,179,132	\$ 941,585	\$ (924,868)	\$ (2,308,412)
Transfers In/Out	451,420	(166,941)	650,000	-
Net Increase/Decrease for YTD	\$ 1,630,552	\$ 774,644	\$ (274,868)	\$ (2,308,412)
Beginning Net Assets	8,553,280	10,183,832	13,228,173	12,953,305
Prior Period Adjustment	-	2,269,697		
Ending Net Assets	\$ 10,183,832	\$ 13,228,173	\$ 12,953,305	\$ 10,644,893

**Jefferson College
Fiscal Year 2025
Budget Summary**

Current Restricted Funds

	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:				
State Aid	\$ 1,773,059	\$ 393,027	\$ 333,043	\$ 333,043
Tuition and fees	-	-	-	-
Local Taxes	-	-	-	-
Federal Grant Revenue	11,933,259	3,102,720	3,956,643	2,379,297
State Grant Revenue	3,135,776	4,267,873	6,003,713	4,851,720
Student Aid	5,167,206	5,333,799	5,825,599	5,543,473
Sales & Services	-	-	-	-
Adult Education	190,155	198,410	245,560	292,155
Student Activities	12,936	19,905	20,105	20,150
Organized Activities	5,220	5,704	5,950	5,900
Auxiliary Enterprises	808,951	895,095	1,252,198	1,395,884
Interest Income	20,140	36,584	103,501	95,250
Other	3,204,491	3,148,304	3,121,140	3,254,800
Total Revenues	\$ 26,251,193	\$ 17,401,421	\$ 20,867,452	\$ 18,171,672

**Jefferson College
Fiscal Year 2025
Budget Summary**

Current Restricted Funds				
	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Expenditures:				
Instructional	\$ 2,489,402	\$ 1,830,430	\$ 2,203,660	\$ 2,307,331
Administration & General	2,800,705	2,838,780	3,341,319	2,944,701
Plant Oper & Maint	710,568	324,665	4,389,386	3,667,316
Grants & Scholarships	12,043,532	7,893,932	8,332,152	8,239,681
Auxiliary Enterprises	723,096	772,766	1,334,626	1,219,203
Academic Support	3,479	14,472	18,016	23,220
Student Services	1,092,029	515,230	465,737	451,432
Scholarships	-	-	-	-
Public Service	-	-	-	-
Total Expenditures	\$ 19,862,811	\$ 14,190,275	\$ 20,084,896	\$ 18,852,884
Net Revenue Less Expenses	\$ 6,388,382	\$ 3,211,146	\$ 782,556	\$ (681,212)
Transfers In/Out	(4,651,741)	(2,189,715)	(730,938)	(26,276)
Net Increase/Decrease for YTD	\$ 1,736,641	\$ 1,021,431	\$ 51,618	\$ (707,488)
Beginning Net Assets	2,935,033	4,671,674	5,693,105	5,744,723
Prior Period Adjustment	-	-	-	-
Ending Net Assets	\$ 4,671,674	\$ 5,693,105	\$ 5,744,723	\$ 5,037,235

**Jefferson College
Fiscal Year 2025
Budget Summary**

Plant Funds

	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Revenues:				
State Aid	\$ -	\$ -	\$ -	\$ -
Tuition and fees	616,771	607,665	611,548	604,200
Local Taxes	3,137,115	3,247,253	3,264,922	3,249,000
Federal Grant Revenue	-	-	-	-
State Grant Revenue	-	-	-	-
Student Aid	-	-	-	-
Sales & Services	-	-	-	-
Adult Education	-	-	-	-
Student Activities	-	-	-	-
Organized Activities	-	-	-	-
Auxiliary Enterprises	-	-	-	-
Interest Income	641	5,015	5,981	5,667
Other	152,632	31,812	7,000	220,000
Total Revenues	\$ 3,907,159	\$ 3,891,745	\$ 3,889,451	\$ 4,078,867

**Jefferson College
Fiscal Year 2025
Budget Summary**

Plant Funds

Expenditures:

Instructional	\$	91,334	\$	287,584	\$	311,407	\$	170,000
Administration & General		399,171		3,723,235		1,269,724		1,589,141
Plant Oper & Maint		180,465		297,606		2,234,134		2,868,838
Grants & Scholarships		-		-		-		-
Auxiliary Enterprises		47,618		42,161		101,352		133,000
Academic Support		-		28,471		84,540		-
Student Services		24,056		42,868		95,933		28,000
Scholarships		-		-		-		-
Public Service		-		-		-		-
Total Expenditures	\$	742,644	\$	4,421,925	\$	4,097,090	\$	4,788,979
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Net Revenue Less Expenses	\$	3,164,515	\$	(530,180)	\$	(207,639)	\$	(710,112)
Transfers In/Out		(2,468,825)		2,592,451		(637,925)		-
Net Increase/Decrease for YTD	\$	695,690	\$	2,062,271	\$	(845,564)	\$	(710,112)
Beginning Net Assets		8,786,423		9,482,113		11,550,861		10,705,297
Prior Period Adjustment		-		6,477		-		-
Ending Net Assets	\$	9,482,113	\$	11,550,861	\$	10,705,297	\$	9,995,185

Capital Projects

FISCAL 2025 CAMPUS PROJECT SPENDING

Recommended By Strategic Planning Committee

Project Title	<u>Plant Fund</u>
EMT Ambulance Procurement	\$45,000
Fine Arts Theater Curtain Upgrade	\$50,000
Athletic Fields Sound System Installation	\$70,000
Scholarship Management Software Implementation	\$28,000
Early Childhood Center Building Entry Enhancement	\$25,838
Athletic Field Restroom Enhancement	\$80,000
Total	\$298,838

Infrastructure Repair/Replacement

Project Title	<u>Plant Fund</u>	<u>HB3 M&R</u>
Interior and Exterior Flooring	\$25,000	\$25,000
Interior and Exterior Paint	\$25,000	\$25,000
Concrete Repair and Replacement	\$50,000	
Maintenance and Repair of Equipment	\$33,000	\$33,000
Asphalt Replacement and Repair	\$125,000	\$125,000
Asbestos Remediation	\$50,000	
Tuckpointing and Brick Sealing	\$87,500	\$87,500
Exterior Window Cleaning and Power Washing	\$25,000	
Architectural Services	\$75,000	
Landscaping Services	\$37,500	\$37,500
Outdoor Signage and Wayfinding	\$75,000	
Accessible Door Entry Replacement	\$100,000	
Electric Vehicle Charging Station, Arnold	\$21,500	

FISCAL 2025 CAMPUS PROJECT SPENDING

Electric Vehicle Charging Station, Hillsboro	\$21,500	
Pedestrian Bridge (Carryover Project from FY24)	\$500,000	
Subtotal	\$1,251,000	\$333,000
Total Infrastructure Repair/Replacement Budget	\$1,584,000	

Annual Replacement Capital

Project Title	<u>Plant Fund</u>
Annual Computer Replacement	\$400,000
Technology Upgrades	\$175,000
Security Upgrades	\$125,000
Maintenance Upgrades	\$50,000
Accessibility Upgrades	\$50,000
Furniture Replacement - Instructional	\$125,000
Furniture Replacement - Non-Instructional	\$90,000
Total	\$1,015,000

Viking Woods Student Housing

Project Title	<u>Plant Fund</u>
Viking Woods Flooring Labor	\$25,000
Viking Woods Paint Labor	\$25,000
Viking Woods Deep Cleaning Apartments	\$10,000
Viking Woods Apartment Duct Cleaning	\$28,000
Viking Woods Appliance Replacements	\$5,000
Viking Woods Power Washing Concrete & Siding	\$10,000
Total	\$103,000

FISCAL 2025 CAMPUS PROJECT SPENDING

Other Projects

Project Title	<u>Project Budget</u>
JCI-JCA LEA Expansion & Renovation	\$1,300,000
Viking Woods Expansion	\$2,500,000
Veterinary Technology Clinic (Phase 1)	\$2,667,000
Fine Arts Renovation	\$7,950,000
Student Center Lower Level Restrooms and Viking Room Refresh	\$500,000
Fire Science Annex	\$276,000
Workforce Development Services Renovation	\$800,000
Total	\$15,993,000
 TOTAL CAPITAL PROJECTS FY2025	 \$18,993,838

Bond Funds

**Jefferson College
Fiscal Year 2025
Budget Summary**

Bond Funds

	2022		2023		2024		2025	
	Actuals		Actuals		Projected		Budget	
Revenues:								
State Aid	\$	-	\$	-	\$	-	\$	-
Tuition and fees		-		-		-		-
Local Taxes		-		-		-		-
Federal Grant Revenue		-		-		-		-
State Grant Revenue		-		-		-		-
Student Aid		-		-		-		-
Sales & Services		-		-		-		-
Adult Education		-		-		-		-
Student Activities		-		-		-		-
Organized Activities		-		-		-		-
Auxiliary Enterprises		-		-		-		-
Interest Income		-		191,319		545,000		250,000
Other (Includes Bond Proceeds)		-		-		-		-
Total Revenues	\$	-	\$	191,319	\$	545,000	\$	250,000

**Jefferson College
Fiscal Year 2025
Budget Summary**

Bond Funds

	2022 Actuals		2023 Actuals		2024 Projected		2025 Budget	
Expenditures:								
Instructional	\$	-	\$	-	\$	-	\$	-
Administration & General		-		489,812		820,440		646,881
Plant Oper & Maint		-		-		4,308,031		8,075,500
Grants & Scholarships		-		-		-		-
Auxiliary Enterprises		-		-		-		-
Academic Support		-		-		-		-
Student Services		-		-		-		-
Scholarships		-		-		-		-
Public Service		-		-		-		-
Total Expenditures	\$	-	\$	489,812	\$	5,128,471	\$	8,722,381
Net Revenue Less Expenses	\$	-	\$	(298,493)	\$	(4,583,471)	\$	(8,472,381)
Transfers In/Out		-		(257,266)		-		-
Net Increase/Decrease for YTD	\$	-	\$	(555,759)	\$	(4,583,471)	\$	(8,472,381)
Beginning Net Assets		-		-		(555,759)		(5,139,230)
Prior Period Adjustment		-		-		-		-
Ending Net Assets	\$	-	\$	(555,759)	\$	(5,139,230)	\$	(13,611,611)

Other Funds

**Jefferson College
Fiscal Year 2025
Budget Summary**

Other Funds

	2022		2023		2024		2025	
	Actuals		Actuals		Projected		Budget	
Revenues:								
State Aid	\$	-	\$	-	\$	-	\$	-
Tuition and fees		-		-		-		-
Local Taxes		-		-		-		-
Federal Grant Revenue		-		-		-		-
State Grant Revenue		-		-		-		-
Student Aid		-		-		-		-
Sales & Services		-		-		-		-
Adult Education		-		-		-		-
Student Activities		-		-		-		-
Organized Activities		-		-		-		-
Auxiliary Enterprises		-		-		-		-
Interest Income		(120,173)		(19,463)		27,275		27,200
Other		-		-		-		-
Total Revenues	\$	(120,173)	\$	(19,463)	\$	27,275	\$	27,200

**Jefferson College
Fiscal Year 2025
Budget Summary**

Other Funds

	2022 Actuals	2023 Actuals	2024 Projected	2025 Budget
Expenditures:				
Instructional	\$ -	\$ -	\$ -	\$ -
Administration & General	-	-	25,000	25,000
Plant Oper & Maint	-	-	-	-
Grants & Scholarships	-	-	-	-
Auxiliary Enterprises	-	-	-	-
Academic Support	-	-	-	-
Student Services	-	-	-	-
Scholarships	-	-	-	-
Public Service	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 25,000	\$ 25,000
Net Revenue Less Expenses	\$ (120,173)	\$ (19,463)	\$ 2,275	\$ 2,200
Transfers In/Out	122,627	21,471	(25,000)	(25,000)
Net Increase/Decrease for YTD	\$ 2,454	\$ 2,008	\$ (22,725)	\$ (22,800)
Beginning Net Assets	707,071	709,525	711,533	688,808
Prior Period Adjustment	-	-	-	-
Ending Net Assets	\$ 709,525	\$ 711,533	\$ 688,808	\$ 666,008

Personnel Payroll Detail

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
CURRENT UNRESTRICTED FUNDS		
<u>ACADEMIC AFFAIRS</u>		
<u>Vice President of Academic Affairs</u>		
Vice President of Academic Affairs	501	135,707
Sr. Administrative Assistant - Academic Affairs	505	45,802
<u>Dean of Instruction Office</u>		
Dean of Instruction	508	126,518
Administrative Assistant - Dean of Instruction	515	44,637
<u>School of Business, Social Science, & Public Service</u>		
Associate Dean - School of Business, Social Science, & Public Service	700	91,441
Sr. Administrative Specialist - School of Business, Social Science, & Public Service	503	45,906
Associate Professor - Business Management	552	74,673
Professor - Business Management	559	92,848
Professor - Business Management	556	106,653
Assistant Professor - Culinary Arts (ATS)	583	63,078
Director of Law Enforcement Academy	600	77,621
Sr. Administrative Specialist - Law Enforcement Academy	818	42,411
Instructor - Law Enforcement Academy	628	67,736
Professor - Criminal Justice	630	89,242
Professor - Psychology	702	96,599
Professor - Psychology	705	77,689
Assistant Professor - Psychology	716	64,632
Associate Professor - Sociology	711	69,961
Assistant Professor - Economics	710	64,632
Instructor - College Studies	717	58,020
Associate Professor - Physical Education / Head Volleyball Coach (50% w/ 50% to Athletics)	709	31,683

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>School of Business, Social Science, & Public Service (Continued)</u>		
Professor - Teacher Education	715	87,492
Instructor - Emergency Medical Technology (50% w/ 50% to Carl Perkins Funds)	641	26,365
Instructor - Emergency Medical Technology	645	63,829
<u>School of Humanities</u>		
Associate Dean - School of Humanities	750	93,270
Sr. Administrative Specialist - School of Humanities	506	50,690
Professor - Art	767	74,673
Instructor - Art	759	53,785
Professor - Theatre Instruction	765	44,621
Professor - English	753	73,209
Professor - English	763	91,027
Professor - English	756	77,689
Professor - English	766	91,027
Assistant Professor - English	761	63,365
Instructor - English	530	51,696
Professor - English	757	79,242
Associate Professor - Foreign Language	752	62,123
Professor - Music	758	80,828
Associate Professor - Music	764	65,925
Pep Band Director - PT	780	10,000
Associate Professor - Philosophy	754	67,244
Professor - Communication (50% w/ 50% to Theatre)	765	44,621
Professor - Theatre Instruction (50% w/ 50% to Communication)	7650	44,621
Professor - Communication	762	55,579
Theater Manager - PT	769	19,272
Professor - Geography	701	92,848
Professor - History	704	91,027
Professor - History	708	52,730
Professor - Political Science	706	77,689

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>School of Math, Physics, & Technology</u>		
Associate Dean - School of Math, Physics, & Technology	520	95,135
Sr. Administrative Specialist - School of Math, Physics, & Technology	516	45,906
Faculty - HVAC - ATS	522	50,682
Professor - HVAC	523	80,828
Faculty - Welding	903	66,000
Professor - Building Repair Technology (ATS)	585	87,908
Instructor - Advanced Residential Carpentry	589	58,495
Assistant Professor - Automotive Technology	527	65,925
Professor - Automotive Technology	532	91,027
Professor - Metal Fabrication	586	91,459
Assistant Professor - Mathematics	732	56,861
Professor - Mathematics	726	87,492
Associate Professor - Mathematics	724	75,728
Professor - Mathematics	727	74,673
Associate Professor - Mathematics	742	60,976
Professor - Mathematics	730	55,579
Professor - CIS (ATS)	562	81,213
Associate Professor - Engineering	737	75,728
Professor - Computer Information Systems	563	77,689
Assistant Professor - Computer Information Systems / Cybersecurity (50% w/ 50% to Carl Perkins Funds)	565	35,350
Assistant Professor - Physical Science	739	61,548
<u>School of Science & Health</u>		
Associate Dean - School of Science & Health	580	107,139
Sr. Administrative Specialist - School of Science & Health	517	38,418
Assistant Professor - Nursing	614	63,440
Assistant Professor - Nursing	605	67,479
Assistant Professor - Nursing	609	68,829
Instructor - Nursing	610	51,696

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>School of Science & Health (Continued)</u>		
Instructor - Nursing	611	53,785
Instructor - Nursing	615	55,958
Professor - Biomedical Sciences	599	81,213
Director of Nursing	602	92,343
Assistant Director of Nursing	619	75,012
Administrative Specialist - Nursing	613	48,880
Administrative Specialist - Nursing - PT	603	16,264
Nursing Clinical Coordinator	618	63,176
Director of Veterinary Technology	625	90,943
Assistant Professor - Veterinary Technology	626	75,728
Professor - Veterinary Technology	624	55,000
Assistant Professor - Physical Therapy Assistant	642	0
Professor - Physical Therapy Assistant	643	0
Assistant Professor / Director of Radiologic Technology Program	644	82,254
Assistant Professor - Radiologic Technology	649	79,801
Associate Professor - Health Information Technology	554	73,209
Professor - Biological Science	741	89,242
Professor - Biological Science	731	68,987
Instructor - Biological Science	733	53,785
Associate Professor - Biological Science	729	69,961
Assistant Professor - Biological Science	740	54,653
Instructor - Biological Science	734	58,219
Instructor - Biological Science	775	55,579
Science Lab Coordinator	747	15,572
Professor - Chemistry	736	94,705
Professor - Chemistry	744	71,774
Instructor - Chemistry	745	55,579
Assistant Professor - Health Services	590	65,627
Instructor - Health Services	606	60,000

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

PERSONNEL ASSIGNMENTS AND SALARIES

2024-25

POSITION	PIN	SALARY
<u>Dean of Institutional Effectiveness and Innovation</u>		
Dean of Institutional Effectiveness & Innovation (90% w/ 10% to National Science Foundation Funds)	800	101,671
Sr. Administrative & Grants Specialist	805	36,317
Institutional Research Data Analyst	249	58,863
Institutional Research Data Analyst	799	53,472
Instructional Design Assistant	912	40,768
Sr. Instructional Designer	693	59,852
Help Desk Assistant - PT	910	20,288
Help Desk Assistant - PT	694	19,500
<u>Workforce Training & Employment Services</u>		
Director of Workforce Training & Employment Services	860	74,607
Sr. Administrative Specialist - Workforce Training & Employment Services	841	53,810
Clerical Associate - Workforce Training & Employment Services - PT	233	15,371
Sr. Workforce Training & Employment Specialist	234	51,244
Workforce Training & Employment Specialist	861	47,481
Workforce Training & Employment Specialist (50% w/ 50% to SNAP Funds)	574	24,215
<u>Area Technical School</u>		
Sr. Director of Area Technical School & Early College Program	581	97,568
Sr. Administrative Specialist - Area Technical School & Early College Program	582	44,138
Accounting Assistant	598	40,768
<u>Library Services</u>		
Director of Library Services	665	88,757
Assistant Director of Library Services	667	73,659
Access Services & Instruction Librarian	668	51,095
Instruction & Outreach Librarian	674	51,066
Library Specialist	666	46,821
Library Assistant	671	36,317
Library Assistant - PT	672	24,740
Library Assistant - PT	673	17,325

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Academic Services</u>		
<u>Office of Director of Academic Services</u>		
Director of Academic Services	820	66,608
Administrative Specialist - Academic Services	817	36,317
<u>Testing Services</u>		
Testing Services Coordinator	846	44,907
Testing Specialist	833	34,320
Testing Specialist	836	34,320
Testing Specialist	834	35,714
Testing Specialist - PT	832	25,390
<u>Academic Success Center</u>		
Academic Success Center Coordinator	514	44,907
Instructor - PT	823	30,841
Instructor - PT	874	10,718
Instructor - PT	827	29,654
<u>Accessibility Resource Office</u>		
Accessibility Resource Office Coordinator	837	53,146
Administrative Specialist	838	37,045
Accessibility Resource Office Support Services Assistant	845	42,078
<u>Student Services</u>		
<u>Vice President of Student Services</u>		
Vice President of Student Services	201	136,323
Sr. Administrative Assistant - Student Services	205	44,907
<u>Child Care</u>		
Director of Child Care	210	79,173
Assistant Director of Child Care	211	61,423

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Child Care (Continued)</u>		
Child Care Teacher	218	41,579
Child Care Teacher	215	47,757
Child Care Teacher	213	43,264
Child Care Teacher	214	39,978
Child Care Teacher	216	41,579
Child Care Teacher	217	38,418
Child Care Teacher's Assistant - PT	209	19,500
Child Care Teacher's Assistant - PT	219	19,113
 <u>Registrar</u>		
Registrar	240	90,137
Sr. Administrative Specialist - Registrar	241	48,714
Assistant Registrar	226	56,399
Enrollment Services Coordinator	812	44,907
Enrollment Services Assistant	223	*36,317
Enrollment Services Assistant	261	45,178
Special Populations Advisor (effective January 1)	258	26,573
Information Analyst	248	53,472
 <u>Financial Aid</u>		
Director of Financial Aid	250	97,568
Assistant Director of Financial Aid	350	**63,852
Financial Aid Specialist	252	**53,444
Financial Aid Advisor	253	47,481
Financial Aid Advisor	254	47,481
Financial Aid Advisor	256	48,431
Financial Aid Technician	251	37,669

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Student Compliance</u>		
Director of Student Compliance / Deputy Title IX Coordinator	130	80,390
Administrative Specialist - Student Compliance	231	36,317
Coordinator of Student Wellness & Counseling Services	131	66,608
Student Conduct & Care Team Coordinator	274	54,209
Student Advocate	288	48,431
<u>Athletics</u>		
Director of Athletics	680	97,568
Administrative Specialist - Athletics	685	36,317
Fieldhouse Coordinator	684	74,652
Athletic Trainer	686	61,241
Student Athlete Success & Communications Coordinator	277	51,244
Head Cheerleading Coach	6810	15,661
Assistant Cheerleading Coach	6811	5,293
Head Baseball Coach	6890	24,609
First Assistant Baseball Coach	6891	10,698
Assistant Baseball Coach	6893	4,541
Head Men's & Women's Basketball Coach (50% Men's Basketball w/ 50% Women's Basketball)	6880	25,120
Assistant Men's Basketball Coach	6881	10,698
Second Assistant Men's Basketball Coach	6883	5,293
Head Men's & Women's Basketball Coach (50% Men's Basketball w/ 50% Women's Basketball)	6880	25,119
Assistant Women's Basketball Coach	6882	10,913
Second Assistant Women's Basketball Coach	6884	5,293
Head Men's & Women's Cross Country Coach	6820	12,305
Assistant Men's Cross Country Coach	6821	5,398
Head Men's & Women's Cross Country Coach	6820	12,304
Assistant Women's Cross Country Coach	6822	5,398
Associate Professor / Head Volleyball Coach (50% w/ 50% to Physical Education)	7090	31,682

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

PERSONNEL ASSIGNMENTS AND SALARIES 2024-25

POSITION	PIN	SALARY
<u>Athletics (Continued)</u>		
Assistant Volleyball Coach	7091	10,913
Head Esports Coach	6780	15,661
Esports Assistant Coach	6781	5,293
Head Men's & Women's Soccer Coach (50% Men's Soccer w/ 50% Women's Soccer)	6870	25,119
Women's Goalkeeper Coach	6874	5,398
Assistant Women's Soccer Coach	6872	10,698
Head Men's & Women's Soccer Coach (50% Men's Soccer w/ 50% Women's Soccer)	6870	25,120
Assistant Men's Soccer Coach	6871	10,913
Men's Goalkeeper Coach	6873	5,398
Head Women's Softball Coach	6790	24,609
Assistant Softball Coach	6791	10,913
<u>Enrollment & Retention</u>		
Sr. Director of Enrollment & Retention	270	91,441
Information Analyst	248	53,472
<u>Advising & Retention</u>		
Director of Advising & Retention	279	71,710
Advising Services Coordinator	814	**68,141
Student Development Coordinator	271	52,269
Advising Specialist	222	66,558
Advising Specialist	278	**53,894
Advising Specialist	276	58,863
Advising Specialist	273	**52,844
Advising Specialist	275	**52,844
Advising Specialist	272	**51,804
Advising Specialist	269	**51,804
Retention Specialist - PT	284	28,980
Academic Advisor - PT	815	12,309
Academic Advisor - PT	813	20,008

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Admissions</u>		
Director of Admissions	227	71,710
Admissions Representative	224	47,481
Early College Coordinator	221	**57,018
Admissions Technician	245	42,078
Admissions Specialist	225	**52,844
Admissions Assistant	228	36,317
Admissions Assistant	220	36,317
Early College Advisor - PT	229	12,557
<u>Jefferson College Arnold</u>		
Director of Jefferson College Arnold	243	88,370
JCA Coordinator	238	53,146
Enrollment Services Assistant	242	35,610
Enrollment Services Assistant - PT	811	24,824
<u>OFFICE OF THE PRESIDENT</u>		
<u>Office of the President</u>		
President	100	210,120
Executive Assistant - President & Board of Trustees (4 months for training)	300	31,824
Executive Assistant - President & Board of Trustees	300	46,550
<u>Development & Strategic Communications</u>		
Executive Director of Development & Strategic Communications	108	102,978
Development Specialist	109	48,431
Development & Marketing Assistant	105	36,317
Marketing Project Manager	110	58,678
Webmaster - Digital Marketing Coordinator	353	44,034
Sr. Graphic Designer	113	66,289
Graphic Designer	115	50,388
Media Specialist	661	61,241

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
Audio Visual Technician - PT	911	15,371
<u>Human Resources</u>		
Sr. Director of Human Resources	330	134,987
Human Resources Assistant	333	38,418
<u>Human Resources (Continued)</u>		
Director of Compensation & Benefits	372	71,710
Payroll Specialist	384	*63,898
Human Resources Manager	331	53,146
HRIS Technician	334	*44,907
Human Resources Specialist	332	*49,254
<u>FINANCE & ADMINISTRATION</u>		
<u>Vice President of Finance & Administration</u>		
Vice President of Finance & Administration	301	121,053
Administrative Assistant - Finance & Administration	305	41,246
<u>Business Office</u>		
Controller	370	106,437
Assistant Controller	381	78,814
Cashier	375	40,914
Accounting Manager	374	74,419
Accountant	378	50,239
Accounting Assistant	382	40,768
Accounting Clerk	376	37,794
Accounts Payable Specialist	373	41,246
Director of Purchasing & Auxiliary Services	371	75,754
Facilities Project Coordinator	424	*53,314

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Central Office Services</u>		
Procurement Specialist	311	*46,717
Print Shop & Mailroom Associate	313	32,448
Campus Courier - PT	420	13,737
<u>Buildings & Grounds</u>		
Director of Buildings & Grounds	390	97,568
Sr. Administrative Specialist	440	40,768
<u>Maintenance</u>		
Assistant Director of Maintenance	389	65,302
Sr. Maintenance Technician - Plumbing & Electrical	423	45,802
Maintenance Technician	426	38,418
Maintenance Associate	421	36,317
Maintenance Technician	434	47,757
Sr. Maintenance Technician - HVAC	425	44,907
Maintenance Technician	433	39,978
Field Maintenance Technician - HVAC	362	42,910
Maintenance Associate - JCA	431	36,317
Sr. Maintenance Technician - Carpenter	427	44,907
Field Maintenance Technician	450	41,246
Maintenance Associate - PT	452	16,264
Sr. Maintenance Technician - PT	451	14,201

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Custodial</u>		
Facilities Supervisor	391	44,907
Custodian	406	31,824
Custodian	416	37,274
Custodian	393	35,131
Custodian	399	31,824
Custodian	401	31,824
Custodian	394	31,824
Custodian	396	31,824
Custodian	404	31,824
Custodian	392	31,824
Custodian	402	31,824
Custodian	405	31,824
Custodian	403	31,200
Custodian Assistant - PT	417	16,532
<u>Campus Police</u>		
Police Chief	444	77,269
Campus Police Supervisor	428	67,403
Campus Police Officer	442	54,886
Campus Police Officer	437	47,757
Campus Police Officer	438	43,264
Campus Police Officer	429	50,690
Campus Police Officer	435	43,264
Campus Police Officer	443	45,011
Campus Police Officer	436	44,138

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Information Technology</u>		
Director of Information Technology	344	107,722
Information Technology Software Development Manager	340	94,617
Information Technology Services Manager	343	*73,541
Database Administrator	114	0
Windows Systems Administrator	698	65,182
Lead Information Technology Analyst	354	77,425
Information Technology Analyst	355	64,785
Lead Information Technology Analyst	342	64,785
Information Technology Technician	696	41,725
Information Technology Analyst	352	55,632
Information Technology Technician	697	40,914
Sr. Information Technology Technician	349	44,138
Network Analyst	351	*53,472
Information Technology Technician	695	41,725
Network Support Technician	339	42,420

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
RESTRICTED FUNDS		
<u>Viking Woods Funds</u>		
Residential Life Manager	360	60,723
Administrative Specialist	683	37,045
Residential Life Coordinator	361	47,481
Maintenance Associate	432	35,610
<u>Carl Perkins Funds</u>		
Instructor - HVAC (ATS)	524	58,495
Associate Professor - Computer Integrated Manufacturing	525	62,123
Assistant Professor - Computer Information Systems (50% w/ 50% to unrestricted funds)	565	35,350
Associate Professor - Health Information Technology	555	68,589
ATS Career Placement & Assessment Coordinator	576	54,209
Clerical Associate - PT (ATS)	572	15,989
Instructor - Applied Math (ATS)	587	55,122
Assistant Professor - Applied Communications (ATS)	588	63,703
Assistant Professor - Health Services Program (ATS)	904	65,627
Professor - Biomeidical Science (ATS) (ATS) (50% w/ 50% to CTE Based Funds)	577	39,810
Instructor - Emergency Medical Technology (50% w/ 50% to unrestricted funds)	641	26,365
<u>CTE Based Funding</u>		
Professor - Biomedical Science (ATS) (50% w/ 50% to Carl Perkins Funds)	577	39,811
Professor - Welding	596	89,242
Assistant Professor - Early Childhood Education	714	65,627
Associate Professor - Residential Carpentry	597	81,213

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

**PERSONNEL ASSIGNMENTS AND SALARIES
2024-25**

POSITION	PIN	SALARY
<u>Trio Grant Funds</u>		
Director of Student Support Services	280	60,209
Sr. Student Services Specialist	283	54,158
Sr. Student Services Specialist	282	52,269
Sr. Administrative Specialist	281	35,610
<u>Adult Basic Education</u>		
Director of Adult Education & Literacy	855	60,723
Clerical Associate - PT	856	24,247
AEL Transition Specialist - PT	862	29,141
AEL Instructor / Literacy Coordinator - PT	867	30,328
AEL Instructor - PT	863	16,955
AEL Instructor - PT	869	16,955
AEL Instructor - PT	857	16,955
AEL Instructor - PT	864	16,621
<u>Skill-Up / SNAP</u>		
Workforce Training & Employment Specialist (50% w/ 50% to unrestricti funds)	574	24,216
<u>National Science Foundation Funds</u>		
Dean of Institutional Effectiveness & Equity (10% w/ 90% to unrestricted funds)	800	10,673
Grants Manager	798	52,104

*Estimated salary pending job description update and review

**Salary includes estimate of overtime compensation

Schedule of Indebtedness

**Jefferson College
Schedule of Indebtedness
Principal & Interest**

**Leasehold Revenue
Bonds - Series 2005**

Year	Principal	Interest	Total
2024	569,455	32,185	601,640
2025	541,222	10,283	551,505
Total	<u>\$ 1,110,677</u>	<u>\$ 42,468</u>	<u>\$ 1,153,145</u>

**Economic Recovery
Zone Certificates
of Participation -
Series 2010**

Year	Principal	Interest	Total
2024	270,000	31,625	301,625
2025	280,000	16,100	296,100
Total	<u>\$ 550,000</u>	<u>\$ 47,725</u>	<u>\$ 597,725</u>

**Fiber Optic Network
Backbone Series 2020**

Year	Principal	Interest	Total
2024	89,200	4,692	93,892
2025	90,729	3,163	93,892
2026	92,300	1,591	93,891
Total	<u>\$ 272,229</u>	<u>\$ 9,446</u>	<u>\$ 281,675</u>

**Jefferson College
Schedule of Indebtedness
Principal & Interest**

**Capital Lease -
Equipment**

Year	Principal	Interest	Total
2024	<u>10,592</u>	<u>321</u>	<u>10,913</u>
Total	<u>\$ 10,592</u>	<u>\$ 321</u>	<u>\$ 10,913</u>

Network and Wireless Components Series 2021

Year	Principal	Interest	Total
2024	<u>113,442</u>	<u>-</u>	<u>113,442</u>
Total	<u>\$ 113,442</u>	<u>\$ -</u>	<u>\$ 113,442</u>

**Lease Purchase Bonds -
Series 2023**

Year	Principal	Interest	Total
2024	\$ 10,000	\$ 646,881	\$ 656,881
2025	10,000	646,455	656,455
2026	580,000	646,029	1,226,029
2027	600,000	621,321	1,221,321
2028	<u>630,000</u>	<u>595,761</u>	<u>1,225,761</u>
Total	<u>\$ 1,830,000</u>	<u>\$ 3,156,447</u>	<u>\$ 4,986,447</u>

Assessed Valuation & Tax Levy

Jefferson College
Assessed Valuation and Tax Levy

Assessed Valuation

Calendar Year	Real Property	Personal Property	Total	Percentage Increase
2017	\$ 2,544,970,429	\$ 658,221,808	\$ 3,203,192,237	5.74%
2018	\$ 2,579,761,387	\$ 683,882,847	\$ 3,263,644,234	1.89%
2019	\$ 2,676,666,281	\$ 707,807,659	\$ 3,384,473,940	3.70%
2020	\$ 2,725,826,403	\$ 725,776,342	\$ 3,451,602,745	1.98%
2021	\$ 3,011,065,358	\$ 814,322,555	\$ 3,825,387,913	10.83%
2022	\$ 3,073,887,706	\$ 899,437,266	\$ 3,973,324,972	3.87%
2023	\$ 3,182,507,955	\$ 899,437,266	\$ 4,081,945,221	2.73%

Tax Levy

(Per \$100 of Assessed Valuation)

Fiscal Year	Current Unrestricted	Unrestricted Plant	Capital Projects	Total Tax Levy
2018	0.2516	0.03	0.05	0.3316
2019	0.2516	0.03	0.05	0.3316
2020	0.2498	0.03	0.05	0.3298
2021	0.2498	0.03	0.05	0.3298
2022	0.2312	0.03	0.05	0.3112
2023	0.2312	0.03	0.05	0.3112