

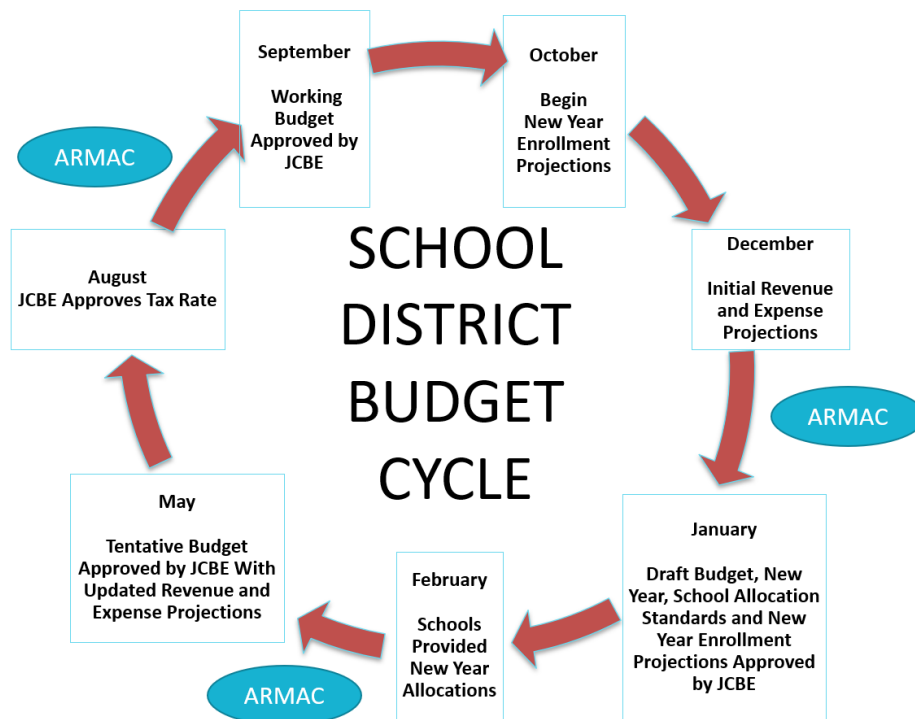
OUR VISION

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 2025-26
Draft Budget
January 2025**

BUDGET DEVELOPMENT

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



Draft Budget

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

The new year Draft Budget includes significant changes and updates for revenues and expenses since the prior year Working Budget. The FY 2025-26 Draft Budget:

- **Represents strategic budget reductions identified by the Superintendent and Cabinet totaling \$114,640,615.**
- Includes a 3% Cost of Living (COLA) **salary** increase for FY 2025-26. This comprises a 14% total salary increase approved by the Board over four fiscal years (3% in FY26, 2% in FY25, 5.0% in FY24 and 4.0% in FY23). The net result of a 14% COLA is a recurrent increase to the General Fund budget of \$140,000,000.
- Represents a base **SEEK** per pupil guarantee of \$4,586. The increase in base SEEK combined with an increase in transportation reimbursement contribute to an increase in revenue of \$23,565,347 in FY26 compared to FY25.
- 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% in FY24 to 18.62% in FY26 per the Kentucky Public Pensions Authority.
- Provides school funding reflective of the **FY26 JCPS School Staffing and Allocation Standards**.
- Provides \$29,815,528 in **Racial Equity Funds**. Prior to the Racial Equity allocations that began in FY24, many schools were receiving non-standardized additional funding supports. The student-weighted Racial Equity Funds formula standardizes additional school supports based on the JCPS Needs Index as well as AIS and Choice Zone status.

- Provides \$2,000,000 in additional teacher allocations to support **Middle School Teams**; \$5,106,996 in additional funding to support **Middle School Explore Pathways**; and \$8,408,561 in additional funding to support **high school CTE pathways**.
- Provides \$19,225,859 in **AIS/Choice Zone stipends** including schools that have exited AIS status.
- Represents a \$2,100,000 increase for **additional grade levels** for Echo Trail Middle School, Grace M. James Academy of Excellence, and Hudson Middle School.

Tentative Budget

The Tentative Budget is reported in May and reflects major decisions made since the time of the Draft Budget. The state biennial budget should be determined by 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 also have significant impacts within the Tentative Budget.

Working Budget

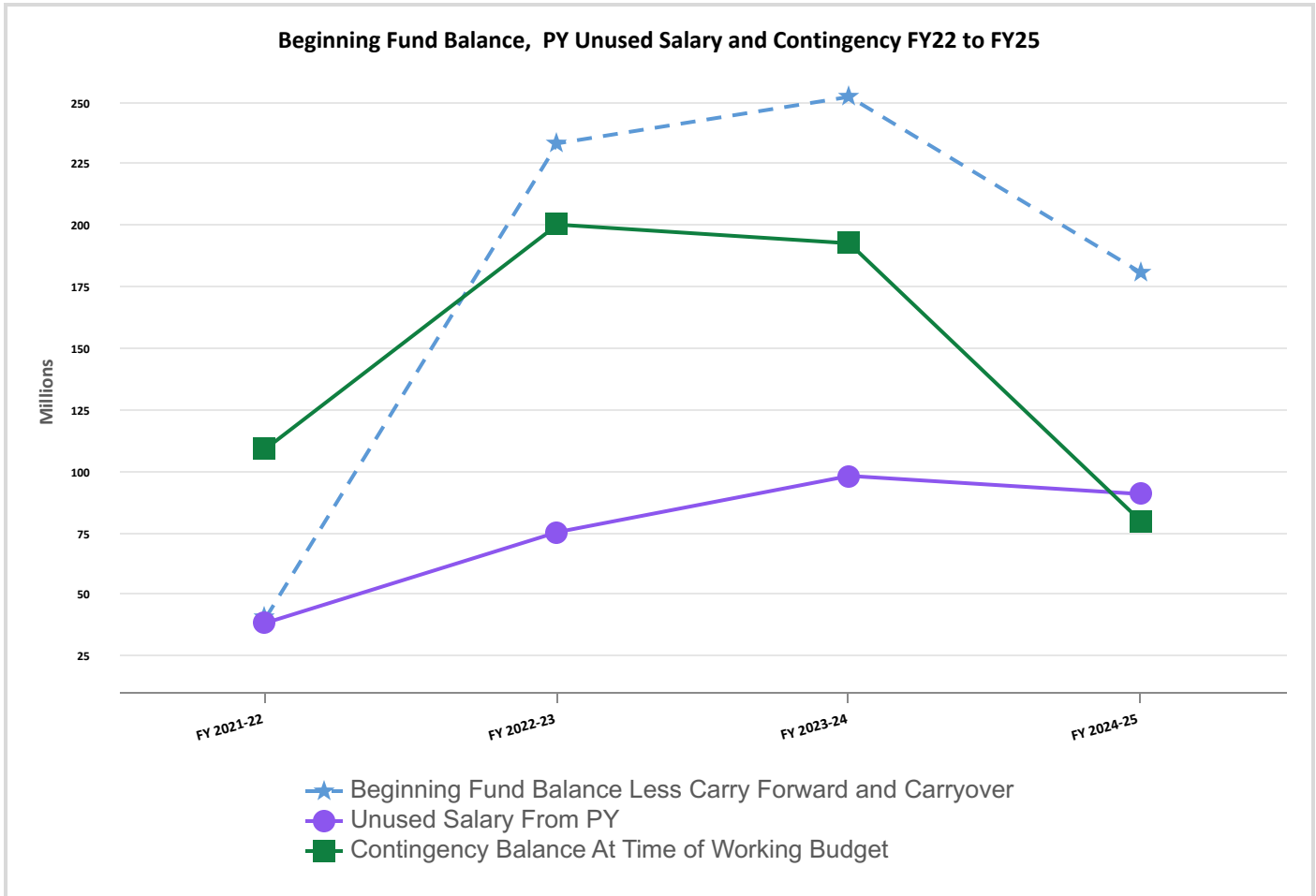
The Working Budget is presented every September. Each successive Budget Report provides greater levels of accuracy and refinement of the financial status of the District. At the Working Budget, we can calculate property tax revenues and the expense budget with high precision.

Contingency & Beginning Fund Balance

To best understand the financial status of a district, we must analyze the relationship among Fund Balance, Carry Forward, Contingency, Carryover and Unused Salary from the prior year (PY). 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. In contrast, **Contingency, Carryover and Prior Year (PY) Unused Salary** are aspects of the District’s budget projections and allocations.

- **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 at the time of the Working Budget.
- **Carry forward** represents year-end encumbrances. These are obligations covered by a specific budget for items ordered before July 1st for which payment had not been issued by the end of the fiscal year.
- **Contingency** is the difference calculated between new year revenues and new year expenses, both known and projected. The daily Contingency is fluid and changes every time additional expenses are approved and added to the budget. Kentucky Revised Statute 160.470 requires a minimum school district contingency balance of 2% of the General Fund Budget (\$32,817,454). However, the Kentucky Department of Education recommends a minimum contingency balance of at least 5% of the total general fund expenses (\$82,043,636). JCPS strives to maintain a contingency of at least 5% to maintain a healthy cash balance that will support a bi-weekly payroll of about \$45 million and a revenue drought from Spring to Fall.
- **Carryover** is the unused balance in the schools’ General Fund flexible accounts that are provided back to the schools in the subsequent year. Carryover provides schools the opportunity to plan for specific needs and removes the “use it or lose it” mentality that may lead to financial inefficiencies.
- **PY 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.

The account balances are not be known until the time of the Working Budget for **Fund Balance, Carryover, Carry Forward and Contingency**. However, there is a direct relationship among Beginning Fund Balance— which includes PY Unused Salary— and the Contingency that helps explain general increases and decreases in these values over time when analyzed along with the budget deficit of the Working Budget Report.



	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Beginning Fund Balance Less Carry Forward and Carryover	\$ 40,075,417	\$ 232,893,037	\$ 251,805,946	\$ 180,346,997
PY Unused Salary	\$ 38,053,873	\$ 74,937,928	\$ 97,762,149	\$ 90,396,347
Contingency Balance At Time of Working Budget	\$ 108,824,444	\$ 199,882,470	\$ 192,281,958	\$ 79,288,472

NEW YEAR REVENUE: GENERAL FUND RECEIPTS

District revenue is a combination of Property Tax, Occupational Tax, State SEEK and other much smaller sources. By law, a local school district may approve a property tax rate each year that will provide enough revenue in the new year to experience up to a 4% increase in total revenue compared to the prior year. The approved property tax rate in any given year impacts the revenues in every subsequent year; for example, when only a compensating rate is approved in any given year, the result would be a forfeiture of revenue of an estimated \$80 million over a five-year period in Jefferson County. For the Draft Budget of FY 2025-26, we have assumed this **maximum allowable increase in total revenue without recall of 4%**.

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

Property Tax

The Draft Budget assumes a 3.5% increase in total assessed values for General Property tax. The revenue from Property taxes (\$728,302,510) and Other Local Tax (\$33,006,408) represent **63.1% of projected FY 2025-26 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

Occupational Tax

We are currently projecting Occupational taxes to remain steady compared to last fiscal year. Locally-assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. The forecast for these taxes is projected based upon historical trends, current year data from the Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational taxes (\$212,522,322) represent **17.6% of projected FY 2025-26 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

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

Indirect Costs From Grants

Indirect costs are a source of General Fund revenue from the administration of large grants. A maximum defined percentage of a grant that allows indirect costs is a result of services provided to the grant such as payroll processing, accounting services and administrative services. While this revenue category is still less than 1% of the total General Fund revenue, the budget has experienced some significant increases due to indirect costs associated with the federal ESSER grants and Nutrition Services. Indirect revenue is expected to provide **\$6,000,000** in revenue to the General Fund in FY 2025-26.

State SEEK Funding

State SEEK funding is a level of state support for local education based on a Guaranteed Per Pupil Base plus adjustments for Transportation, Adjusted Average Daily Attendance (AADA), number of at-risk students, number of ECE and ESL students, and number of Home and Hospital students. Local property taxes reduce the State SEEK support for the Guaranteed Per Pupil Base by "30 cent local effort", which is the local tax assessment times .003.

In FY 2025-26, the Guaranteed Per Pupil Base total funding for JCPS students is projected at \$513,183,503. However, the District does not receive this amount from the state; the "30 cent local effort" from local tax assessments reduces the state contribution by \$294,626,714. The resulting State SEEK funding support in FY 2025-26, after adjusting for required Capital Outlay, will be \$224,038,827. State SEEK (\$224,328,827) and Other State Revenue (\$1,860,384) represent **18.8% of projected FY 2025-26 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

SEEK Revenue Calculation

The following revenue calculations are included in the State SEEK revenue projections for the FY 2025-26 Draft Budget

- **Property tax assessments** increased by 3.5% to \$113,663,171,716.
- **Base SEEK increased** to \$4,586 per pupil.
- **Transportation** reimbursement is projected to increase by 11.0% to \$61,977,819.
- **AADA** is not projected to change significantly.
- **ECE and ESL** numbers are expected to increase above the prior year; however, this increase will be reflected in the Working Budget when KDE provides a tentative SEEK projection for next year.

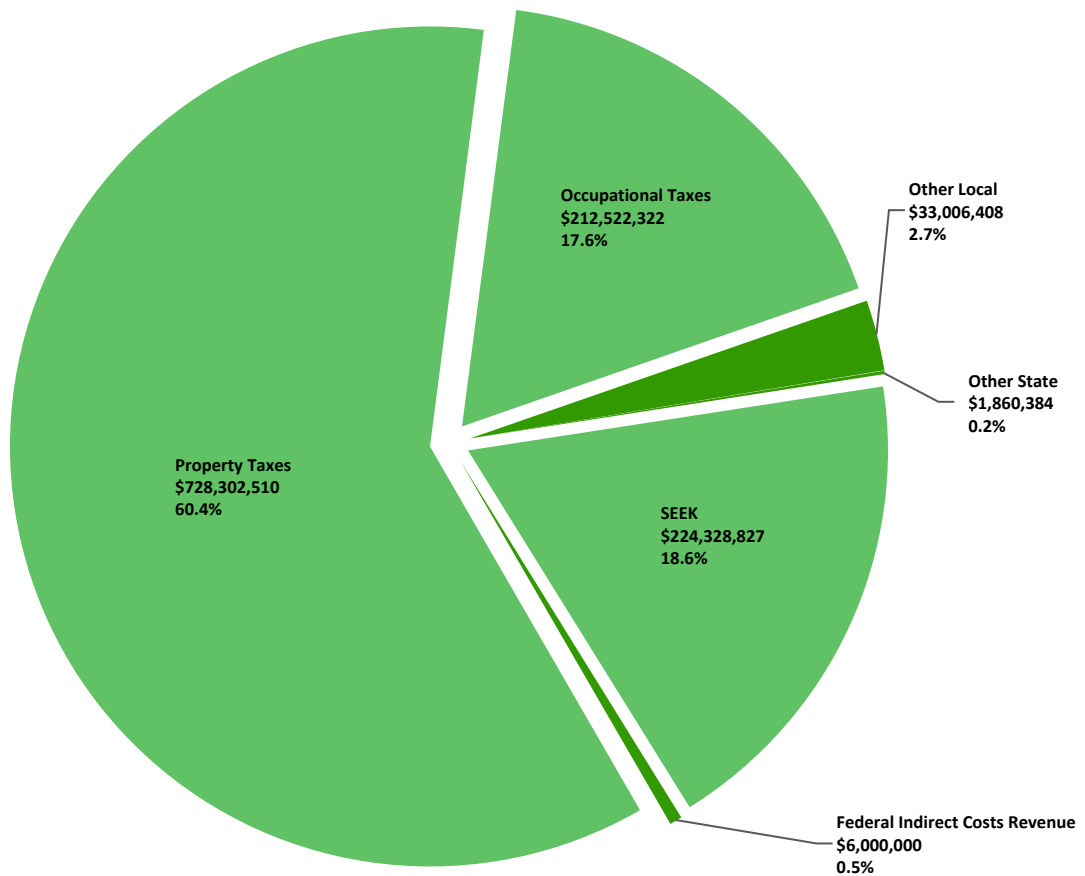
	FY24 KDE Final	FY25 KDE Projected	FY26 Draft Budget	Change for Draft Budget
JCPS Tax Assessment	\$ 101,046,407,460	\$ 109,819,489,581	\$ 113,663,171,716	3.5%
prior year	83,586,953	84,441.307	84,441.307	0
AADA Plus Growth	84,318.447	84,441.307	84,441.307	0
Transportation Reimbursement (Prorated)	\$ 75,280,460	\$ 75,280,460	75,280,460	0
Prior Year 12 mo. Ave. Free Lunch Pupils	57,301.408	60,043.915	60,044	0
LEP Count	15,196	17,786	17,786	0
Prior Year December 1 ECE Count				
severe	2,842	2,974	2,974	0
moderate	7,028	7,352	7,352	0
speech	1,972	1,945	1,945	0
Prior Year Home and Hospital	483.000	339.149	339.149	0
SEEK Base Per Pupil	4,200	4,326	4,586	6.0%
Guaranteed Base: SEEK base * AADA Plus	\$354,137,477	\$365,293,094	\$387,210,680	6.0%
AT Risk: SEEK base * 0.15 * # students	\$36,099,887	\$38,962,496	\$41,300,246	6.0%
Home and Hospital: SEEK base-\$100 * #	\$1,981,120	\$1,433,244	\$1,521,273	6.1%
ESL: SEEK base * 0.096 * # students	\$6,127,027	\$7,386,455	\$7,829,642	6.0%
ECE				
severe: SEEK base * 2.35 * # students	\$28,050,540	\$30,233,981	\$32,048,020	6.0%
moderate: SEEK base * 1.17 * # students	\$34,535,592	\$37,211,560	\$39,444,253	6.0%
speech: SEEK base * 0.24 * # students	\$1,987,776	\$2,019,377	\$2,140,539	6.0%
Transportation (Prorated)	\$42,685,557	\$55,835,873	\$61,977,819	11.0%
Calculated Base Funding	\$505,604,977	\$538,376,080	\$573,472,473	6.5%
LESS .30 Local Effort: tax assessments * 0.003	\$303,139,222	\$329,458,469	\$340,989,515	3.5%
General Fund SEEK State Portion	\$202,465,754	\$208,917,611	\$232,482,958	
4% Adjusted Assessment	\$1,038,404			
Adjustments per KDE	-\$29,400			
Total State SEEK	\$203,474,758	\$208,917,611	\$232,482,958	
Less Capital Outlay: \$100*AADA Plus Growth	\$8,431,845	\$8,444,131	\$8,444,131	
General Fund SEEK State Portion Adjusted	\$195,042,914	\$200,473,480	\$224,038,827	
Difference From Prior Year	\$ (29,896,086)	\$5,430,567	\$23,565,347	

New Year Revenue: General Fund Receipts

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

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

The new year receipts for the General Fund in FY 2025-26 Draft Budget is **\$1,206,020,451**.



RECEIPTS FY 2025-26

\$1,206,020,451

Property Taxes	\$ 728,302,510	60.4%
Occupational Taxes	\$ 212,522,322	17.6%
Other Local	\$ 33,006,408	2.7%
SEEK	\$ 224,328,827	18.6%
Other State	\$ 1,860,384	0.2%
Federal Indirect Costs Revenue	\$ 6,000,000	0.5%
TOTAL	\$ 1,206,020,451	100.0%

NEW YEAR REVENUE: ALL FUNDS

The Draft Budget for FY 2025-26 for all funds is projected at **\$1,952,876,585**. The overall budget for JCPS consists of several funds. Although the General Fund is the main fund for operational needs of the district, the following is a summary of the projected FY 2025-26 expense budgets for all funds of Jefferson County Public Schools.

Fund 1: General Fund

District expenses are primarily funded by property taxes, occupational taxes, and state SEEK. School-level allocations, including District-wide school-centered costs, are 86% of the budget, but this will increase by the Working Budget. This General Fund budget allocates 97% of the funding for services related to serving students, including district-wide school-centered costs. Approximately 3% is business office operational expenses (function series 2500), such as Finance, Human Resources, and Information Technology. Total General Fund budget is **\$1,549,083,089** including **\$1,206,020,451** of New Year Receipts and **\$343,062,638** of in-kind state-paid benefits.

Fund 2: Special Revenue Fund

This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This fund is a multi-year fund where projects budgeted will often extend beyond a single fiscal year, and grant periods do not always coincide with the fiscal year. Some grant amounts will not be known until the Working Budget is presented in September. The total budget of grants in Fund 2 is projected at **\$135,714,517**.

Fund 310: Capital Outlay

Capital Outlay is funded by \$100 per Adjusted Average Daily Attendance (AADA) by the SEEK formula and used for bond payment and capital improvement. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources. The budget of Fund 310 is projected at **\$8,444,131**.

Fund 320: Building Fund

The Building Fund is supported by the "nickel tax" within the property tax rate and is used for bond payments and capital improvements. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources. The budget for Fund 320 is projected at **\$54,909,745**.

Fund 360: Construction Fund

This multi-year capital project fund houses the proceeds of bondable projects in support of addressing our unmet facility needs of JCPS which currently exceed \$1,157,000,000. The budget for Fund 360 is projected at **\$150,000,000**.

Fund 51: Nutrition Services Fund

Local and federal funding is provided for Nutrition Services. This fund includes revenue from federal funding on free/reduced meals as well as revenue from families who pay for school meals. The budget for Fund 51 is projected at **\$53,146,523**.

Fund 52: Daycare Operations

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

Fund 53: Enterprise Programs

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

Fund 54: Adult Education Fund

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

Fund 59: Tuition Preschool Program

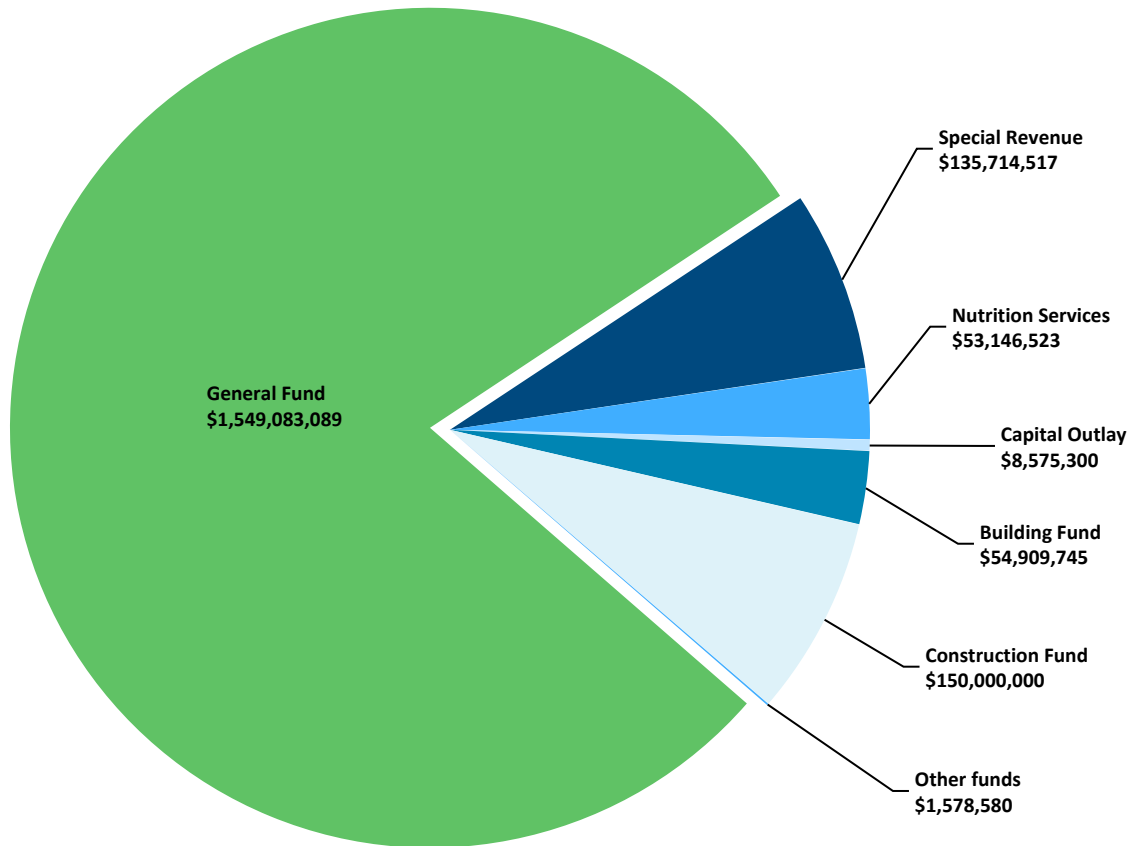
Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The budget for Fund 59 is projected at **\$436,403**.

New Year Revenue: All Funds

General Fund Revenue consists of local revenue (property and occupational taxes), state revenue (SEEK and state-paid benefits) and federal revenue from permissible “indirect costs” associated with federal grants. General Fund Revenue is the largest component (79.3%) of the entire JCPS Budget. **Special Revenue** (6.9%) comes from local, state and federal grants and **Nutrition Services** (2.7%) is largely subsidized by a federal grant.

The three funds committed to capital improvement— **Capital Outlay, Building Fund and Construction Fund**— collectively make up 10.9% of the total Working Budget.

The total Draft Budget of all funding sources for FY 2025-26 is **\$1,952,876,585**.



ALL FUNDS FY 2025-26

\$1,952,876,585

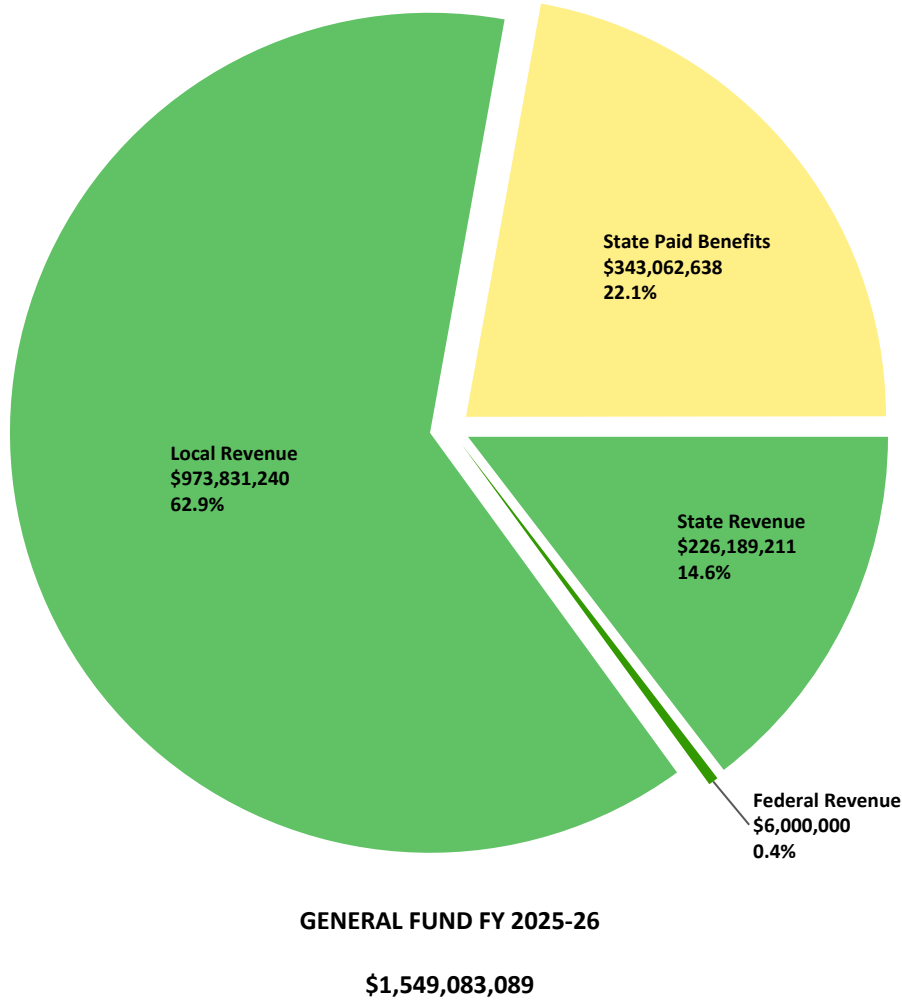
General Fund	\$ 1,549,083,089	79.3 %
Special Revenue	\$ 135,714,517	6.9 %
Nutrition Services	\$ 53,146,523	2.7 %
Capital Outlay	\$ 8,444,131	0.4 %
Building Fund	\$ 54,909,745	2.8 %
Construction Fund	\$ 150,000,000	7.7 %
Other funds	\$ 1,578,580	0.1 %
TOTAL	\$ 1,952,876,585	100.0 %

General Fund Revenue: Overall

General Fund Revenues differ from General Fund Receipts (page 7) by the addition of in-kind state-paid benefits.

Local revenue (62.9%) consists of local property and occupational taxes, **state paid benefits** (22.1%) are non-discretionary funds for employee benefits, **state revenue** (14.6%) comes primarily from SEEK, and **federal revenue** (0.4%) is generated from permissible “indirect costs” associated with federal grants.

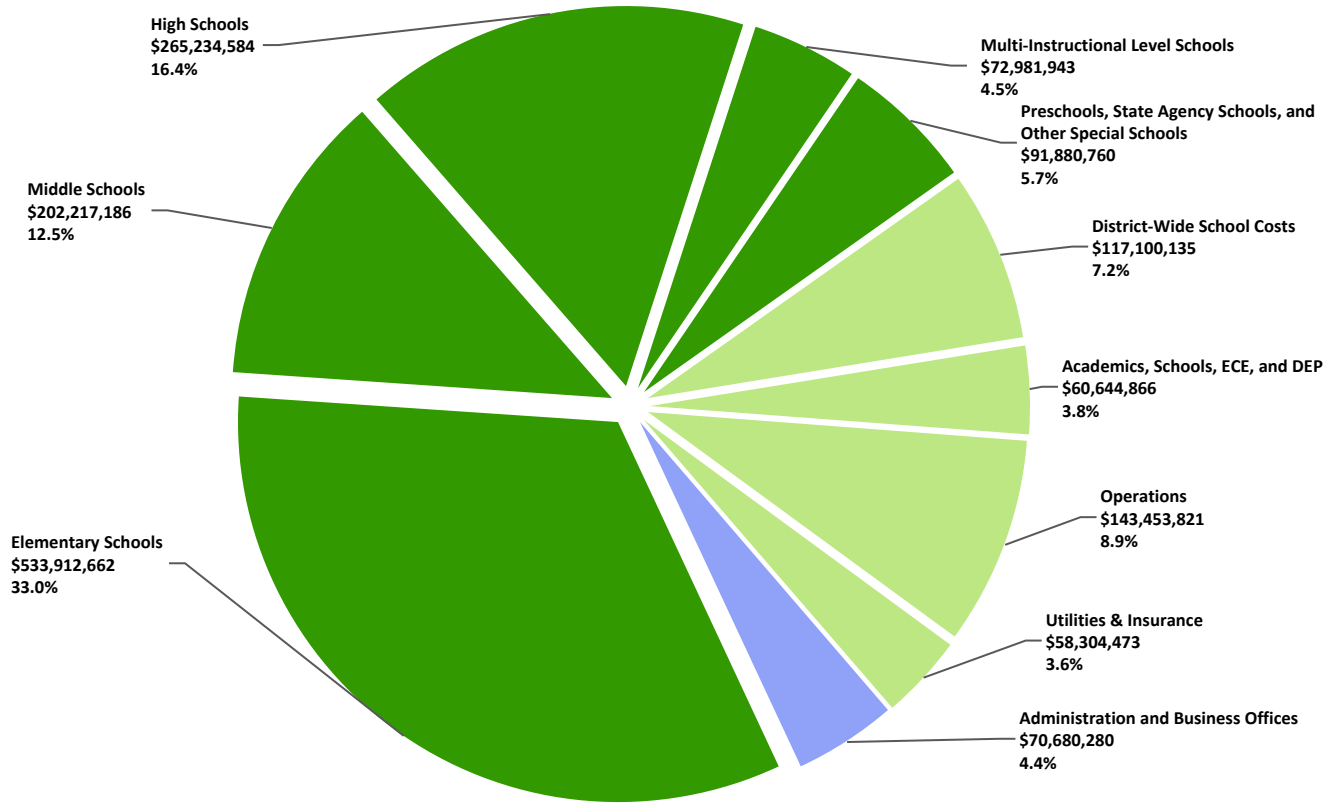
The total projected revenue in the General Fund for FY 2025-26 Draft Budget is **\$1,549,083,089**.



Local Revenue	\$ 973,831,240	62.9%
State Revenue	\$ 226,189,211	14.6%
State Paid Benefits	\$ 343,062,638	22.1%
Federal Revenue	\$ 6,000,000	0.4%
Total	\$1,549,083,089	100.0%

EXPENSES BY INSTRUCTIONAL LEVEL

The Draft Budget includes staffing and operational allocations for 166 school units including: Elementary, Middle, High, Multi-Instructional Level Schools, State Agency schools, Special Education schools, Special Schools, and Early Childhood. Upon Board approval of school enrollment projections and the Draft Budget, schools will receive their preliminary allocations on February 1 of each year.



EXPENSES BY INSTRUCTIONAL LEVEL FY 2025-26

\$1,640,872,721

			Number Units	Number Pupils	Per Pupil Investment
Elementary Schools	\$ 533,912,662	32.5 %	88	43,094	\$ 12,389
Middle Schools	\$ 202,217,186	12.3 %	23	18,562	\$ 10,894
High Schools	\$ 265,234,584	16.2 %	18	25,300	\$ 10,484
Multi-Instructional Level Schools	\$ 72,981,943	4.4 %	6	5,056	\$ 14,435
Preschools, State Agency Schools, and Other Special Schools	\$ 91,880,760	5.6 %	27	4,971	\$ 18,483
Special Education Schools	\$ 24,462,011	1.5 %	4	181	\$ 135,149
District-Wide School Costs	\$ 117,100,135	7.1 %	166	97,164	\$ 1,205
Academics, Schools, ECE, and DEP	\$ 60,644,866	3.7 %	166	97,164	\$ 624
Administration and Business Offices	\$ 70,680,280	4.3 %	166	97,164	\$ 727
Operations	\$ 143,453,821	8.7 %	166	97,164	\$ 1,476
Utilities & Insurance	\$ 58,304,473	3.6 %	166	97,164	\$ 600
TOTAL	\$1,640,872,721	100.0 %			

Elementary Schools

Regular education elementary schools are allocated based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Draft Budget of **\$533,912,662 for elementary schools** includes Site Based Allocation and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

The Elementary budget also includes **\$10,619,500** to support AIS/Choice Zone stipends and extra professional development days for elementary schools as well as **\$1,790,614** to support additional elementary teachers for reduced class size.

Middle Schools

Regular education middle schools are allocated based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Draft Budget of **\$202,217,186 for middle schools** includes Site Based Allocation and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

The Middle Schools budget also includes **\$5,106,996** for middle schools for implementation of Explore pathways and **\$4,093,000** to support AIS and Choice Zone stipends and extra professional development days for middle schools.

High Schools

Regular education high schools are allocated based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Draft Budget of **\$265,234,584 for high schools** includes Site Based Allocation and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

The High Schools budget also includes **\$8,408,561** in additional funding for high school Academy career pathways and other CTE programs and **\$2,124,000** to support AIS and Choice Zone stipends and extra professional development days for high schools.

Multi-Instructional Level Schools

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

The FY 2025-26 Draft Budget of **\$72,981,943** for multi-instructional level schools includes Site Based Allocation and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations). This budget also includes **\$2,249,000** to support AIS and Choice Zone stipends and extra professional development days for multi-instructional level schools.

Special Education Schools

JCPS supports four special education schools exclusively supporting students with the highest needs ages 5 to 21: Alfred Binet School, Churchill Park School, Mary Ryan Academy and Waller-Williams Environment. These school environments are for qualifying students with severe emotional needs, medical disabilities and/or require these highly structured environment. Students are educated in the areas of academics, functional life skills, goal attainment in accordance with their Individual Education Plan, and successful transition to the community in a supportive and nurturing environment.

State Agency Schools, Preschools and Other Special Schools

State agency schools, preschools and other special schools are budgeted based on approved allocations and program needs. JCPS provides four stand-alone preschool sites and 89 preschool classrooms housed within other existing buildings. JCPS is also proud to offer alternative learning settings at Breckinridge Metropolitan, Liberty, Minor Daniels Academy, Pathfinder, The Phoenix School of Discovery and the Georgia Chaffee Teenage Pregnancy Program (TAPP).

District-Wide School Costs - Instructional Level 80

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. District-Wide School Costs also include the following items:

- **\$7,777,000** for long-term sub incentive pay
- **\$5,000,000** for substitute teachers associated with vacant teacher positions in schools
- **\$4,000,000** for teachers who are in certification transition awaiting EPSB certification approval
- **\$3,000,000** for \$4,000 annual classified employee stipend (Job Family 1A, grades 2 through 6, less than 260 days)
- **\$850,000** for department head stipends that will be distributed to school by mid year

During the Draft Budget, District-Wide School Costs also include the following items that will be budgeted with the appropriate schools by the time of the Tentative Budget:

- **\$29,815,528** for Racial Equity Funds to provide additional, differentiated funding based on the JCBE-approved student-weighted formula using the JCPS Needs Index.
- **\$9,500,000** in additional curriculum resources.
- **\$3,750,000** for Multilingual Supplemental Funds and additional Counselors to support our English Language Development (ELD) learners.
- **\$3,000,000** for 40 more additional ELD teachers servicing this growing population across the district
- **\$2,100,000** budgeted to support the additional grades that will be added at Hudson Middle School, Echo Trail Middle School and Grace James Academy.
- **\$2,000,000** budgeted to support the Middle School Teams funding model.

Academics, Schools, ECE, and DEP - Instructional Levels 3 and 8

The Academics Division, led by the Chief Academic Officer, includes: Elementary and Secondary Academics, Professional Learning, Library Media Services, Title Programs Support and the Office of Multilingual Learners.

The Schools Division, led by the Chief of Schools, includes: Assistant Superintendents of schools, Transition Readiness, Activities and Athletics, School Choice, Academic Improvement Schools (AIS), and Adult Education.

Exceptional Child Education (ECE) includes the Chief of ECE and special funding for exceptional child services.

Diversity, Equity & Poverty (DEP) includes the Chief Equity Officer and racial equity special funding projects.

Operations - Instructional Level 2

The Operations Division includes: Facility Management, Facility Planning, Nutrition Services, Property Management, Supply Services, Safety & Environmental Services, Transportation, and Vehicle Maintenance.

Administration and Business Offices - Instructional Levels 1 and 6

The Administrations Division includes: Office of the Superintendent; Chief of Staff; General Counsel; School Culture & Climate; Pupil Personnel; Physical Development & Health Services; Security & Investigations.

Business Offices include the following Divisions: Accountability, Research and Systems Improvement; Human Resources; Financial Services; Communications; and Technology.

Utilities & Insurance - Instructional Level 7

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

FUTURE STATE FUNDS

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

FUTURE STATE INITIATIVE	
Racial Equity Funds	\$ 29,815,528
AIS and Choice Zone Stipends & Extra PD Days	\$ 19,085,500
Choice Zone Reduced Class Size	\$ 1,790,614
Summer Backpack League	\$ 4,160,000
Elev8 Learning Centers	\$ 2,327,463
	<hr/>
	\$ 57,179,105

The Future State initiatives have developed over time while supporting their original intent. **Facility improvement** is reviewed annually relative to our bonding capacity for capital projects. The facility improvements investments are driving renovations and construction of new schools. **Racial Equity Funds** are financial resources allocated at the school level to support the District racial equity plan. These funds are used by schools for additional staff, additional instructional time and additional resources to address strategies within the school racial equity plan. **AIS and Choice Zone stipends** were newly-introduced as a result of the Future State funds and the **five additional professional development (PD) days** for AIS schools were extended to Choice Zone schools as well. Choice Zone elementary schools are further supported with funding to support **reduced class sizes**. The Summer Backpack League has been greatly expanded from an original budget of less than \$2 million prior to the pandemic. Finally, the **Elev8 Learning Centers** were developed in response to academic needs of students after the pandemic and continue to provide after-school support for our District's most vulnerable populations.

DRAFT BUDGET: SUMMARY

The recurrent revenue is shown below in comparison to the projected recurrent expenses. Although the expenses exceed revenue at the time of the Draft Budget, we know there will be funds remaining from the prior fiscal year; these funds become the Fund Balance for the beginning of the new fiscal year. The unassigned Fund Balance for the prior fiscal year is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. The unassigned Fund Balance at the end of last fiscal year, excluding carryover and carry forward (page 3), was **\$180,346,997**.

The District budget balances total revenues and total expenses. However, we know that not every position in the district will be filled for the entire school year. Based on historical trends, we anticipate a substantial surplus in salary funds due to unfilled positions. This is a direct result of severe workforce shortages, which continue to impact the district's operations. For the draft budget, unspent salary funds are projected to reach **\$75,000,000**, highlighting the urgent and ongoing struggle to recruit and retain the staff necessary to support our schools effectively while providing the opportunity to cover the shortfall in the District budget deficit.



NEW YEAR REVENUE	\$ 1,549,083,089
NEW YEAR EXPENSES	\$ 1,640,872,721
DIFFERENCE*	\$ (91,789,632)

***Difference will be captured through the FY26 Beginning Fund Balance currently projected at \$190,500,000**

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 DRAFT BUDGET BY FUNCTION

Function		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
1100	REGULAR INSTRUCTION	531,028,916	614,576,947	615,961,765	624,041,965	656,223,798
1200	INSTRUCTION - HOME&HOSPITAL	1,129,535	1,218,561	1,206,205	1,074,176	1,569,672
1900	INSTRUCTION - OTHER	165,308,239	156,687,857	195,084,411	203,102,087	252,729,341
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,500,834	1,568,299	1,491,569	406,459	1,621,563
2112	ATTENDANCE SERVICES	700,871	731,634	1,010,508	936,277	988,939
2113	SOCIAL WORK SERVICES	1,996,287	2,049,264	2,883,371	1,780,829	3,304,409
2119	PUPIL ATT & SOCIAL WORK OTHER	6,958,944	8,603,559	11,316,542	12,161,896	13,695,861
2121	GUIDANCE SUPERVISION	168,341	165,602	71,956	165,804	159,405
2122	GUIDANCE COUNSELING	48,992,234	61,273,511	59,129,934	53,605,973	64,869,169
2124	GUIDANCE-INFORMATION SVCS	571,853	530,574	580,223	726,543	728,032
2130	HEALTH SERVICES	1,552,375	1,715,455	2,232,761	1,027,270	1,010,662
2134	HEALTH SERVICES NURSING	3,202,140	3,245,213	5,870,868	4,315,307	10,836,801
2139	HEALTH SERVICES OTHER	10,133	234,596	664,322	471,049	768,029
2149	PSYCHOLOGICAL OTHER	3,238,000	3,701,919	4,630,582	4,620,736	5,982,999
2152	SPEECH PATHOLOGY	7,268,040	8,245,733	8,732,045	9,236,641	10,290,251
2170	VISUALLY IMPAIRED/VISION SERV	1,856,546	1,720,716	1,963,804	1,996,394	2,684,739
2180	PHYSICAL THERAPY	1,093	2,023	161,870	20,000	4,696,921
2190	OTHER STUDENT SUPPORT SERVICES	1,262,579	1,966,618	1,373,588	4,213,855	1,719,936
2211	IMPROVEMENT OF INSTRU SUPERV	24,351,195	23,984,688	25,383,250	44,085,990	40,719,708
2212	INSTRUCTION & CURRICULUM DEVEL	9,918,377	10,992,506	7,432,712	9,326,874	6,630,921
2213	PROFESSIONAL DEVELOPMENT	45,183,168	55,196,029	47,577,015	36,451,129	32,677,017
2215	IMPROVEMENT OF INSTR CURR RES	100,836	123,702	114,454	114,798	117,895
2221	LIB/EDUC MEDIA SVCS SUPERV	2,028,063	1,985,709	1,994,383	2,165,531	2,187,299
2222	LIB/EDUC MEDIS SVCS SCH LIB	12,771,327	12,924,993	14,447,385	14,688,651	16,421,267
2230	INSTRUCTION RELATED TECHNOLOGY	10,829,957	14,868,730	8,830,335	6,999,485	6,902,409
2290	OTHER INSTRUCTIONAL STAFF SUPP	12,863,150	13,648,788	13,955,801	14,467,342	16,169,471
2311	BOARD ACTIVITIES	2,160,400	2,846,812	2,522,468	2,065,705	2,514,516
2314	LEGAL SERVICES	1,145,858	1,255,972	1,721,312	1,637,501	2,054,688
2316	STAFF RELATIONS & NEGOTIATIONS	668,281	707,977	893,293	901,958	1,042,086
2321	SUPERINTENDENT'S OFFICE	1,191,111	1,251,476	1,721,327	1,591,234	2,305,761
2324	EQUITY & DIVERSITY	2,754,483	3,199,035	3,322,051	3,939,038	4,514,910
2390	OTHER DISTRICT ADMINISTRATION	138,291	135,230	129,975	125,909	45,000
2410	PRINCIPAL'S OFFICE	115,325,447	130,443,578	134,997,615	124,329,973	131,722,787
2490	OTHER ADMIN SUPP SERV	81,818	29,233	542,226	52,500	671,964
2511	FINANCE OFFICER'S OFFICE	8,415,368	12,503,856	6,879,531	7,819,259	8,956,627
2512	BUDGETING	886,424	728,747	710,462	813,624	747,360
2513	RECEIPTS AND DISBURSEMENTS	689,785	718,389	766,095	743,214	1,295,291
2514	PAYROLL OFFICE	1,498,081	1,509,756	1,723,746	1,908,878	2,133,376
2515	ACCOUNTING OPERATIONS	1,498,463	1,649,568	1,415,614	1,743,035	1,614,254
2516	INTERNAL AUDITING	725,205	929,187	1,055,242	974,102	1,001,389
2518	OPERATONS	2,098,793	2,069,526	2,206,760	1,587,554	4,768,246
2519	FISCAL OPERATIONS OTHER	20,390	29,489	3,826,376	3,081,000	3,111,000
2520	PURCHASING	3,228,711	3,259,963	4,184,733	4,593,057	4,568,332
2530	WAREHOUSING/CENTRAL STORES	1,465,383	1,476,584	1,528,428	1,723,013	1,503,491
2532	PUBLISHING	241,753	326,528	556,033	484,752	500,308

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 DRAFT BUDGET BY FUNCTION

2540	PLANNING, RESEARCH, DEV, EVAL	1,230,021	1,285,316	1,414,267	1,425,390	1,625,816
2541	PLANNING SERVICES	706,930	853,532	913,660	1,011,980	999,473
2543	DEVELOPMENT SERVICES	532,311	555,124	557,182	590,007	607,365
2544	EVALUATION SERVICES	690,915	881,806	913,211	787,124	682,747
2561	PUBLIC INFO SERV SUPERVISON	1,393,505	2,000,988	2,122,699	1,781,270	1,829,380
2565	PUBLIC INFORMATION SVCS OTH	112,372	124,318	122,079	127,016	129,489
2570	PERSONNEL SERVICES	4,303,621	5,001,830	6,195,261	5,798,330	6,697,015
2571	SUPERVISION OF PERSONNEL SERV	589,041	561,554	464,656	738,667	722,236
2575	HEALTH SERVICES	55,756	60,117	137,661	195,000	278,260
2576	INTERNAL AFFAIRS	84,589	135,734	88,717	230,000	230,000
2577	RISK MANAGEMENT	911,058	928,246	1,048,357	964,584	1,503,570
2580	ADMINISTRATIVE TECHNOLOGY SERV	8,687,349	25,500,777	28,361,353	11,670,613	13,342,918
2581	TECHNOLOGY SERV SUPER & ADMIN	(196,380)	200,195	106,462	165,000	165,000
2584	SYSTEM OPERATIONS	143,136	346,897	79,596	119,450	119,450
2585	NETWORK SUPPORT	688,123	807,590	805,215	807,590	807,590
2588	TELECOMMUNICATIONS	278,482	442,601	127,236	216,700	216,700
2589	Other Technology Services	2,963,745	4,487,055	4,514,805	4,097,772	3,366,995
2590	OTHER SUPPORT SERVICES-CENTRAL	5,875,268	6,593,406	10,569,121	7,995,058	7,995,058
2610	OPERATION OF BUILDINGS	76,445,634	88,123,906	91,204,792	100,727,960	103,903,901
2620	MAINTENANCE OF BUILDINGS	21,865,419	28,549,757	35,108,261	20,513,258	16,492,646
2630	GROUNDS MAINTENANCE	3,537,927	4,485,254	6,717,021	6,272,747	10,054,792
2641	MECH AND ELECTRICAL MAINTENCE	3,711,924	3,942,627	5,230,840	5,056,059	8,909,153
2650	VEHICLE OPER-NON-STUDENT	1,758,469	4,007,810	6,180,819	1,720,957	1,634,688
2660	SECURITY OPERATIONS	10,752,178	18,544,218	21,811,446	20,862,189	20,188,723
2662	SECURITY INVESTIGATIONS	685,977	539,979	705,324	849,345	1,008,511
2670	Safety	520,868	563,207	610,093	692,621	969,798
2710	STUDENT TRANSP. SUPERVISION	6,380,447	9,098,063	9,140,998	6,552,383	8,652,950
2720	BUS DRIVING	45,199,816	45,027,381	61,390,304	68,015,229	65,843,727
2730	BUS MONITORING	3,873,253	3,679,613	5,596,045	4,962,618	6,233,050
2740	BUS MAINTENANCE	15,422,495	18,046,239	21,214,751	15,953,116	16,879,286
2790	OTHER STUDENT TRANSPORTATION	1,990,725	3,272,152	8,396,345	7,908,247	109,250
3100	FOOD SERVICE OPERATIONS	106,892	182,834	89,516	70,108	76,862
3300	COMMUNITY SERVICES	1,114,767	1,993,759	1,939,192	1,883,057	2,609,146
3309	OTH COMM SRVC OPERATIONS	1,275,584	847,557	1,088,302	1,566,668	1,112,753
4300	ARCHITECTURAL/ENGINEERING SVCS	1,394,776	1,753,258	1,551,114	1,713,500	2,227,372
5200	FUND TRANSFERS OUT	6,693,755	22,595,653	6,373,036	1,869,152	1,869,152
	GRAND TOTAL	1,271,018,044	1,473,860,284	1,551,657,978	1,744,360,855	1,640,872,721

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 DRAFT BUDGET BY OBJECT CODE

Instructional Level & Object Code		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
0110	CERTIFIED PERMANENT SALARY	20,379	(393,163)	87,323	-	-
011001	SUPERINTENDENT-CERTIFIED SALAR	332,427	325,927	398,432	321,600	355,653
011002	DEPUTY SUPER-CERTIFIED SALARY	179,187	73,756	-	195,900	-
011003	ASST SUPERINT-CERTIFIED SALARY	1,663,231	1,877,285	1,862,930	2,025,689	2,274,143
011006	DIRECTOR-CERTIFIED SALARY	3,482,887	4,296,781	4,094,250	4,831,182	3,892,668
011007	ASST DIRECTOR-CERTIFIED SALARY	1,193,407	1,273,635	1,415,400	393,648	1,510,336
011008	MANAGER-CERTIFIED SALARY	384,547	420,344	356,369	604,183	550,930
011009	COORDINATOR-CERTIFIED SALARY	1,231,197	1,195,182	1,110,053	1,431,077	983,468
011010	SPECIALIST-CERTIFIED SALARY	1,997,371	1,992,274	2,031,986	2,489,064	3,257,782
011011	SUPERVISOR-CERTIFIED SALARY	309,329	508,753	602,560	778,810	578,120
011012	OTH ADMIN-CERTIFIED SALARY	359,522	312,215	175,805	80,909	-
011013	ADMIN/PT-CERTIFIED SALARY	1,253,389	1,122,102	1,957,989	1,339,994	1,149,219
011016	INSTRUCTIONAL COACH (SCH BSD)	11,506,397	11,805,701	12,223,562	12,778,000	13,794,214
011020	CERTIFIED SALARY-PRINCIPAL	18,095,346	19,159,751	20,677,015	19,043,100	21,227,518
011021	CERTIFIED SALARY-AST PRINCIPAL	29,948,108	31,780,384	35,793,884	33,296,071	33,872,529
011022	CERTIFIED SALARY-TEACHERS	376,446,263	383,085,405	425,854,420	462,708,006	474,545,770
011023	CERTIFIED SALARY-LIBRARIAN	10,730,828	10,714,967	11,542,719	11,758,452	13,047,536
011024	CERTIFIED SALARY-COUNSELOR	23,448,070	25,944,922	29,245,088	29,886,328	35,781,716
011025	CERTIFIED SALARY-PSYCHOLOGIST	3,216,202	3,721,774	4,598,537	4,695,568	5,782,336
01102B	CERTIFIED SALARY-TEACHERS	491,374	519,380	121,474	-	-
011037	RESOURCE TEACHER-REGULAR PROG	23,373,578	25,183,506	23,034,601	25,095,678	25,182,149
011038	RESOURCE TEACHER-OTHER	143,773	500,376	152,579	2,636,967	112,592
011039	CERTIFIED SALARY-TEACHER/PT	1,362,069	1,981,057	1,366,712	20,000	1,522,866
011040	CERTIFIED SALARY-SOCIAL WKR	1,093,947	1,197,344	1,231,952	-	1,337,087
011047	CERTIFIED SALARY-ASST PRIN P/T	999	4,580	34,010	-	-
011048	CERTIFIED SALARY-COUNSELOR P/T	121,629	241,191	262,009	29,000	29,000
011049	CERTIFIED SALARY-LIBRARIAN P/T	403	6,640	405	-	-
0111	EXTENDED DAY	5,695,474	5,798,408	5,777,414	5,473,245	5,473,245
011122	EXT DAY TEACHER	769	488	262	351,500	351,500
011123	EXT DAY LIBRARIAN	1,082	-	-	-	-
01112B	EXT DAY TEACHER	-	-	-	44,000	44,000
011222	EXTRA DUTY CERT./TEACHERS	5,309,467	5,495,036	20,887,335	20,644,415	20,444,187
011285	DEPT HEAD/TEAM LDR	863,396	819,047	874,198	1,436,522	1,436,522
011327	OTHER CERTIFIED WORKSHOPS	3,214,595	5,253,518	6,645,320	1,555,539	2,298,877
011392	OTHER CERTIFIED-EXT TIME	7,338,728	6,568,455	20,282,879	12,884,153	10,109,344
011393	CERTIFIED HOURLY	(810)	278	-	-	-
011399	OTHER CERTIFIED-MISCELLANEOUS	20,000	28,500	50,500	20,000	50,000
0114	NATIONAL BOARD TCHR CERT	253,128	2,050	3,939	330,000	-
0116	SLP & AUDIO STIP	-	-	(78,000)	-	90,000
012032	CERTIFIED SUB TEACHER/UNDISTR	11,568	66,803	125,480	60,000	60,000
012036	CERTIFIED SUB TEACHER	9,331,112	10,522,583	12,316,346	6,772,017	7,744,535
012089	CERTIFIED SUBS-INSTRUCTOR	21,081	8,353	53,845	4,000	4,000
013004	ATTORNEY-CLASSIFIED SALARY	548,670	594,076	809,810	755,593	950,071
013014	CLRK/SECRTY-CLASSIFIED SALARY	33,230,200	33,038,303	35,741,574	36,923,010	41,814,394
013015	CLRK/SEC PT CLASSIFIED SALARY	101,531	126,680	102,229	110,380	149,676

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 DRAFT BUDGET BY OBJECT CODE

013018	THERAPIST-CLASSIFIED SALARY	9,747,212	10,869,463	11,685,781	11,757,710	13,313,581
013028	CLASSIFIED-INSTRUCT ASST	20,874,936	22,324,578	24,136,675	32,736,888	35,329,100
013029	CLASSIFIED INSTR ASST/PT	579	22,774	1,072	2,000	2,000
013030	CLASSIFIED-LUNCHRM/OFFICE ASST	1,351,551	1,330,608	1,346,947	1,752,672	1,798,598
013044	CLASSIFIED SALARY-OTH INST EMP	9,006,309	10,284,875	9,926,154	14,846,604	14,677,463
013046	CLASSIFIED SALARY-INVESTIGATOR	300,252	195,482	271,475	357,702	400,601
013050	CLASSIFIED SALARY-DRIVER	23,673,338	23,152,960	25,648,370	30,911,137	30,792,804
013051	CLASSIFIED SALARY-DRIVER P/T	5,706	188	-	-	-
013053	CLASSIFIED SALARY-MECH/OTH GAR	4,385,187	4,095,655	4,370,297	5,260,166	6,036,256
013054	CLASSIFIED SALARY-ME/GAR PT	-	2,186	20,782	43,300	88,412
013055	CLASSIFIED SALARY-COMPOUND ATT	979,154	922,005	1,046,872	1,165,693	1,522,237
013057	CLASSIFIED SALARY-TRANSPT AIDE	2,796,786	2,590,502	3,632,903	2,710,224	4,938,345
013059	CLASSIFIED SALARY-CUST/PO-P/T	-	278	-	-	-
013060	CLASSIFIED SALARY-PLANT OPR	7,386,191	8,078,109	8,158,495	9,334,693	9,527,479
013061	CLASSIFIED SALARY-CUSTODIAN	15,441,039	16,841,065	17,690,941	27,122,704	26,946,489
013063	CLASSIFIED SALARY-SCH SECURITY	5,372,162	11,373,855	13,491,679	13,609,190	10,010,005
013064	CLASSIFIED SAL-SCH SECURITY PT	986	78	107	-	-
013065	CLASSIFIED SAL-UNIFORM SEC OFF	1,218,264	1,552,396	2,586,748	3,519,491	5,590,581
013067	CLASSIFIED SAL-TECH/SAFET INSP	130,213	140,530	146,991	146,991	67,600
013069	CLASSIFIED SALARY-INSPECTOR	52,404	57,092	62,528	62,528	150,951
013070	CLASSIFIED SALARY-TECHNICIAN	2,095,071	2,197,879	2,508,040	3,099,076	3,356,266
013072	CLASSIFIED SAL-REG MAINTENANCE	7,558,396	7,822,809	8,090,347	9,274,988	10,165,660
013074	CLASSIFIED SAL-SUMMER MAINTNCE	48,186	28,688	(51,381)	-	-
013075	CLASSIFIED SALARY-WAREHOUSE CL	886,036	903,200	942,346	1,013,775	1,071,930
013077	CLASSIFIED SAL-GROUND SHOP EMP	1,598,587	1,783,531	1,656,091	2,444,511	2,802,882
013078	CLASSIFIED SALARY-AIDE	24,191	25,142	26,434	26,278	27,538
013079	ADMINISTRATOR PART TIME CLAS	56,085	43,195	21,436	59,900	59,900
013081	CLASSIFIED SAL-INSTRUCTOR/CERS	1,465,626	1,347,457	1,242,650	1,075,061	1,850,996
013082	CLASSIFIED SAL-OTHER SUPP STAF	6,963,656	8,595,861	13,071,445	11,851,046	15,058,542
013084	OTH ADMIN STAFF-CLASSIFIED SAL	7,819,177	7,854,257	9,002,480	12,371,120	9,897,766
013086	DIRECTOR-CLASSIFIED	4,332,133	4,824,943	6,733,942	5,547,151	7,867,318
013087	ASST DIRECTOR-CLASSIFIED	-	147,918	309,155	271,444	719,656
013088	CLASSIFIED SAL-INSTRUCT EMP PT	39,741	82,469	76,552	83,143	83,143
013089	MANAGER-CLASSIFIED	2,216,517	2,956,971	3,802,497	4,058,877	3,921,888
013091	COORDINATOR-CLASS	8,048,528	8,697,735	9,766,859	11,127,462	14,015,235
013096	SPECIALIST-CLASSIFIED	3,183,327	4,578,928	5,558,860	4,985,607	6,937,765
013097	SUPERVISOR-CLASSIFIED	3,398,229	3,633,693	3,949,975	3,686,507	3,983,763
013098	NURSE-CLASSIFIED	1,882,004	1,914,082	1,989,523	1,963,637	3,447,427
013127	OTHER CLASSIFIED WORKSHOPS	-	-	-	10,000	-
013183	CLS SAL-WRSHP/CURR STIP/CLASS	787,448	685,644	771,453	281,350	162,350
013195	OTHER CLASSIFIED-EXT TIME	3,263,826	4,083,102	5,591,127	4,736,478	4,176,528
013199	OTHER CLASSIFIED SALARIES	182,374	9,000	9,879,529	9,134,000	3,000,000
0140	CLASSIFIED OVERTIME SALARY	2,937,715	4,003,123	9,750,576	5,001,850	7,094,986
0150	CLASSIFIED SUBSTITUTE SALARY	48,765	110,447	226,999	110,000	250,000
015031	CLASSIFIED-SUBSTITUTE CLERK	254,547	446,581	418,174	105,250	100,250
015052	CLASSIFIED SUBSTITUTE DRIVER	1,365,871	1,914,051	3,201,581	2,000,000	4,500,000
015062	CLASSIFIED SUB CUSTODIAN	418,998	435,585	989,291	553,600	2,003,600
015063	SUB SECURITY MONITOR	46,616	88,006	78,108	10,550	10,550

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 DRAFT BUDGET BY OBJECT CODE

015068	SUPP STAFF SUB - CLASSIFIED	22,744	16,439	18,615	-	-
015080	CLASSIFIED SUB-LUNCHROOM ASST	2,477	3,590	1,469	-	-
015089	CLASSIFIED SUB INSTRUCTOR	16,475	20,903	13,294	4,200	4,200
015091	CLASSIFIED SUB ASSISTANT	143,213	262,799	358,962	49,565	54,565
015097	SUBSTITUTE BUS MONITOR	38,232	34,875	9,979	113,000	10,000
0170	PARA-PROFESSIONAL	832,897	951,454	1,455,757	19,100	17,600
0190	BOARD PER DIEM	31,650	33,900	24,300	36,000	36,000
0211	GROUP LIFE INSURANCE	637,266	702,198	670,040	457,832	591,362
0213	GROUP LIABILITY INSURANCE	2,900,707	3,935,284	3,298,410	3,121,949	3,338,159
0215	DISABILITY INSURANCE	1,111,628	1,239,472	1,165,922	1,640,941	2,284,171
0221	EMPLOYER FICA CONTRIBUTION	8,988,256	9,428,186	11,462,218	9,337,608	12,563,032
0222	EMPLOYER MEDICARE CONTRIBUTION	10,394,963	10,986,323	12,809,995	9,305,919	13,229,521
0231	KTRS EMPLOYER CONTRIBUTION	17,797,685	18,733,148	21,517,470	14,735,081	21,286,635
0231CS	KTRS EMPLOYER CONT CRITICL SHT	373,513	570,057	389,350	-	-
0232	CERS EMPLOYER CONTRIBUTION	40,172,935	41,496,985	46,071,386	37,990,443	37,661,801
0240	TUITION REIMBURSEMENT	6,628	49,985	18,970	50,000	25,000
0253	KSBA UNEMPLOYMENT INSURANCE	881,112	(741,099)	(162,463)	606,291	816,405
0260	WORKERS COMPENSATION	5,088,977	7,272,007	6,878,671	4,260,984	6,166,176
0280	ON-BEHALF PAYMENTS	323,310,864	412,065,337	342,194,255	323,310,864	342,255,048
0294	FED FUNDED HEALTH CARE BENEFIT	-	1,547	-	-	-
0298	OTHER EMPLOYER PAID BENEFITS	839,376	906,056	1,433,981	246,820	220,307
0321	WORKSHOP CONSULTANT	-	-	-	600	600
0322	OTHER EDUCATIONAL CONSULTANT	278,121	278,522	604,865	2,842,956	1,791,634
0335	PROFESSIONAL CONSULTANT	74,009	-	120	-	-
0338	REGISTRATION FEES	284,429	431,453	597,864	608,074	523,773
0339	OTR PROF TRAINING & DEV SVCS	980,162	333,494	(528,661)	1,174,521	436,664
0341	DRUG TESTING	23,280	28,821	30,239	49,000	49,000
0342	AUDITING SERVICES	268,560	328,397	496,758	396,400	396,400
0343	LEGAL SERVICES	616,629	627,353	660,854	846,000	896,000
0344	FINANCIAL SERVICES	91,266	117,041	127,010	150,000	150,000
0345	MEDICAL SERVICES	1,898,173	1,872,249	4,498,137	2,621,064	7,137,000
0347	SECURITY SERVICES	273,011	400,884	292,437	411,458	371,458
0349	OTHER PROFESSIONAL SERVICES	8,015,238	4,658,708	6,430,341	11,052,670	11,201,077
0352	OTHER TECHNICAL SERVICES	-	-	-	500	500
0411	WATER/SEWAGE	1,895,082	2,058,622	2,147,949	2,100,000	2,100,000
0413	SEWAGE	3,883,569	4,168,271	4,070,865	4,290,000	4,290,000
0419	OTHER UTILITIES	-	-	3,054	-	-
0421	SANITATION SERVICE	796,908	879,239	1,029,141	1,134,000	1,134,000
0424	CONTRACT GROUNDS SERVICE	69,016	42,056	171,995	155,000	155,000
0426	LAUNDRY/DRY CLEANING SERVICES	230	(285)	-	-	-
0432	TECHNOLOGY-RELATED R&M	550,173	1,450,750	3,631,698	860,673	767,325
0433	EQUIP/MACHINERY/FURNITURE R&M	121,633	152,565	100,053	171,039	52,300
0434	BUILDING REPAIRS & MAINTENANCE	1,081,445	4,078,392	2,598,375	3,124,627	2,142,970
0435	Vehicle Repair and Maintenance	32,128	12,546	1,805	31,841	31,841
0436	ELECTRONICS REPAIR & MAINTEN	1,057	589	594	-	-
0439	OTHER REPAIRS AND MAINTENANCE	10,526,459	17,810,301	22,402,069	7,797,850	8,488,417
0441	LAND OR BUILDING RENT	39,255	57,061	1,042,862	1,152,504	1,152,504
0444	COPIER RENTAL	66,712	129,782	147,300	205,800	185,800

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 DRAFT BUDGET BY OBJECT CODE

0449	OTHER RENTALS	524,536	1,129,896	1,511,873	245,702	405,918
0490	OTHER PURCHASED PROPERTY SRVCS	79,778	1,288,778	2,188,774	-	-
0513	BUS TOKEN - PUBLIC CONVEYANCE	59,715	1,811	16,616	49,600	49,600
0514	CONTRACT BUS SERVICES	813,803	455,798	1,324,858	11,994,015	3,590,073
0515	CONTRACTED BUS MAINTENANCE SRV	68,514	52,544	75,571	88,000	88,000
0521	PUPIL TRANSPORTATION INSURANCE	4,069,342	4,420,275	6,798,086	5,300,000	5,300,000
0522	PROPERTY INSURANCE	1,743,513	1,936,155	2,300,311	2,500,000	2,500,000
0523	FIDELITY INSURANCE	15,002	15,308	18,426	19,000	19,000
0524	FLEET INSURANCE	1,015,227	1,176,562	1,699,522	1,325,000	1,325,000
0527	STUDENT LIABILITY INSURANCE	449,898	449,898	424,898	424,898	424,898
0529	OTHER INSURANCE	188,661	198,392	1,204,463	652,160	652,160
0531	POSTAGE	338,344	419,031	417,879	506,804	506,804
0532	TELEPHONE	1,508,506	2,606,364	2,388,394	1,615,800	1,595,800
0532R	TELEPHONE E-RATE	(1,003,956)	(680,069)	(1,846,197)	-	-
0533	ON-LINE NETWORK	688,123	807,590	805,215	807,590	807,590
0534	CELL PHONE SERVICES	96,527	121,145	147,804	172,419	177,035
0537	CABLE TV	1,792	1,876	2,289	3,400	3,400
0538	SHIPPING/DELIVERY/FREIGHT SVCS	14,097	13,767	18,696	14,411	13,782
0539	OTHER COMMUNICATIONS	2,619	2,760	3,028	3,000	3,000
0542	NEWSPAPER ADVERTISING	2,445	2,445	3,604	3,150	3,150
0549	OTHER ADVERTISING	26,102	100,090	54,657	45,167	45,167
0559	OTHER PRINTING	689,177	884,410	630,105	683,705	620,944
0561	TUITION	12,199	311	14,805	1,000	1,000
0569	TUITION - OTHER	183,409	240,871	266,167	331,700	293,700
0580	TRAVEL	197,518	441,718	653,530	598,501	546,596
0581	TRAVEL MILEAGE	212,593	360,277	298,941	446,819	443,673
0589	TRAVEL - OTHER	452,683	888,875	8,568	-	-
0610	GENERAL SUPPLIES	4,340,309	10,445,246	12,283,361	16,641,852	10,751,181
0616	FOOD NON INSTR NON FOOD SVC	111,154	127,920	281,525	93,850	112,050
0617	FOOD INSTR NON FOOD SERVICE	27,498	29,986	34,354	12,700	12,500
0621	NATURAL GAS	3,951,978	4,740,306	3,204,502	4,600,000	4,600,000
0622	ELECTRICITY	17,541,411	19,065,009	18,258,890	19,848,000	19,848,000
0623	BOTTLED GAS	14,797	10,964	146	-	-
0626	GASOLINE	306,946	345,949	475,434	398,299	399,327
0627	DIESEL FUEL	5,125,069	5,613,509	5,653,829	5,280,067	5,289,315
0630	FOOD	-	53,165	19,143	60,000	60,000
0641	LIBRARY BOOKS	712,310	746,789	816,201	422,309	344,353
0642	PERIODICALS & NEWSPAPERS	181,581	204,665	116,624	93,150	93,150
0643	SUPPLEMENTARY BKS/STUDY GUIDES	1,624,911	1,492,163	885,297	646,828	493,846
0644	TEXTBOOK & OTHER INSTR MATERIA	809,851	705,718	482,471	3,552,184	3,536,684
0645	AUDIOVISUAL MATERIALS	9,565	8,325	3,873	7,050	7,050
0646	TESTS	268,262	204,177	62,762	167,500	61,000
0647	REFERENCE MATERIALS	2,362	65,020	15,479	44,999	24,999
0649	BINDING & REPAIRS	4,222	-	-	-	-
0650	SUPPLIES TECHNOLOGY RELATED	5,795,471	6,981,349	8,315,672	10,631,072	10,365,920
0661	LUBRICANTS	73,591	102,860	79,982	110,000	110,000
0662	TIRES & TUBES	409,309	429,855	361,979	314,000	314,000
0663	REPAIR PARTS	2,406,373	2,912,026	2,718,605	1,952,152	1,952,152

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 DRAFT BUDGET BY OBJECT CODE

0669	OTHER TRANSPORTATION R & M	102,600	227,196	(14,448)	76,884	76,884
0673	STUDENT FEES & REGISTRATIONS	6,421	12,262	770	1,100	1,100
0674	STUDENT AWARDS	4,215	12,005	13,625	37,716	18,916
0675	STUDENT ORGANIZTN SUPPLIES	1,850,548	1,847,328	1,960,833	1,919,464	1,919,464
0676	STUDENT SCHOLARSHIPS	-	-	944	5,000	5,000
0679	OTHER STUDENT ACTIVITIES	1,276	(11,439)	5,365	48,325	225
0680	WELFARE (FOOD/CLOTHES/UTIL)	-	-	300	-	-
0692	HEALTH SUPPLIES	137,306	212,885	155,194	234,344	234,344
0694	EQUIPMENT SUPPLIES	332,430	596,444	682,897	614,204	884,000
0697	OTHER SUPPLIES & MATERIALS	1,697,692	1,729,753	1,957,032	1,545,578	1,797,656
0698	LAWN AND LANDSCAPING SUPPLIES	14,315	13,714	48,848	35,370	22,870
0710	LAND & IMPROVEMENTS	29,900	600,448	3,794,143	51,594	15,000
0731	MACHINERY	15,495	-	2,164	8,530	8,530
0732	VEHICLES	727,846	3,373,383	9,458,837	400,000	-
0733	FURNITURE AND FIXTURES	2,546,429	4,043,729	7,200,640	3,818,478	3,479,502
0734	TECHNOLOGY-RELATED HARDWARE	3,962,653	23,703,881	23,226,743	2,774,240	4,642,256
0735	TECHNOLOGY SOFTWARE	3,166,958	4,230,628	3,824,218	4,577,962	4,739,712
0739	OTHER EQUIPMENT	4,917,374	9,794,936	8,275,619	2,079,793	1,721,459
0810	DUES & FEES	288,285	264,614	334,269	296,169	294,469
0811	PERMITS	171,600	180,397	193,533	415,000	225,000
0840	CONTINGENCY	-	-	-	226,031,330	-
0891	DIPLOMAS & GRADUATION EXPENSES	51,869	41,746	60,592	60,108	60,108
0893	UNIFORMS	262,747	189,222	285,811	310,905	322,463
0894	INSTRUCTIONAL FIELD TRIPS	67,641	134,862	157,656	240,542	210,600
0896	STUDENT WAGES	16,988	12,405	17,938	16,000	16,000
0899	OTHER MISC EXPENDITURES	356,655	322,476	297,998	3,696,092	56,935,526
0910	FUND TRANSFERS OUT	6,693,755	22,595,653	6,373,036	1,869,152	1,869,152
	GRAND TOTAL	1,271,018,044	1,473,860,284	1,551,657,978	1,744,360,855	1,640,872,721