

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.**

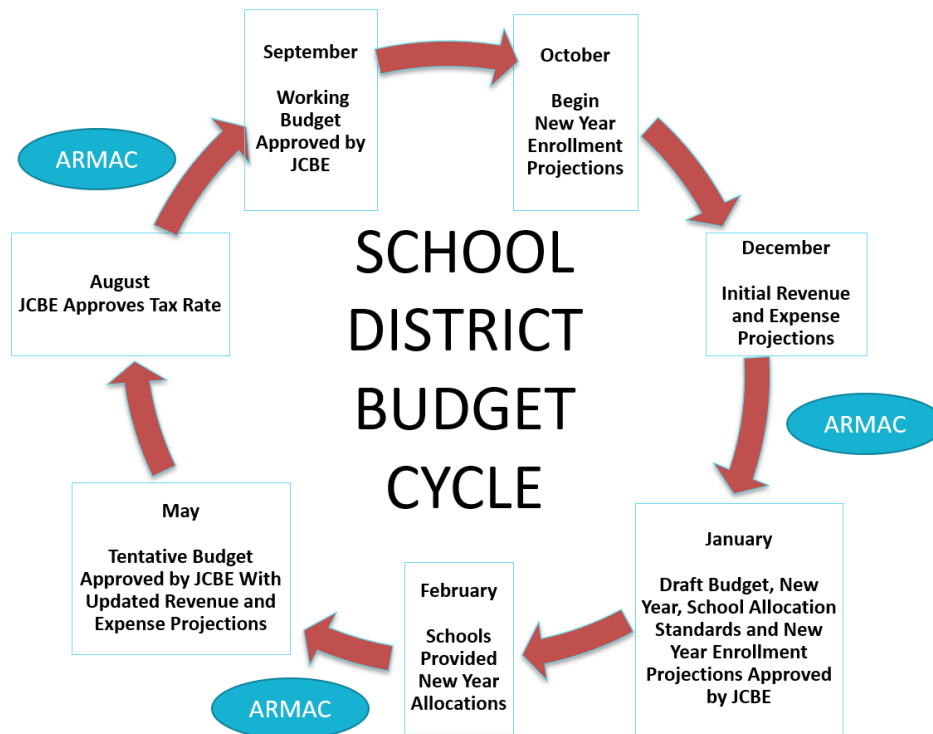
Jefferson County Public Schools FY 2025-26 Tentative Budget May 2026

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Stages of Budget Development

A budget is a plan of action for use of financial resources (funds). The purpose of the District Budget is to ensure the allocation of funds are aligned with the vision, mission and goals of the Board of Education of Jefferson County (JCBE). The District Budget evolves across three phases of development: **Draft, Tentative and Working**. An important component of the District Budget Cycle is a review of the budget reports by the Audit and Risk Management Advisory Committee (ARMAC) prior to presentation to JCBE.



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. Special Funds— those 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 known changes and updates for revenues and expenses since the prior year Working Budget. The FY 2025-26 Draft Budget:

- Represents strategic fund allocation 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 expenses 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 Allocation Standards.
- Provides \$29,815,528 for 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 formula within Racial Equity Funds 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 funding priorities for the new year also have significant impacts within the Tentative Budget.

Changes from the FY 2025-26 Draft Budget to the Tentative Budget:

- Recognizes additional expenses added back to the budget decreasing the Draft Budget reductions from \$114,640,615 to \$99,075,860.
- Includes \$3,300,000 for the Operations Division to right-size the annual operational needs of the Housekeeping and Transportation Departments.
- Includes Central Office changes to the Organization Chart totaling \$4,156,173 approved by the JCBE in meetings from 07/23/24 to 03/18/25. These increases are for salaries from new positions or changes to pay grades of existing positions.

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 allocations with high precision.

The FY 2025-26 Working Budget must include the following:

- A Contingency of no less than 2% (\$33,015,143) of the annual expenses is required pursuant to Kentucky Revised Statute 160.470. The Kentucky Department of Education recommends a minimum contingency balance of at least 5% of the total general fund expenses (\$82,537,857).
- A projected End of Year Fund Balance is recommended of no less than \$150,000,000 (including projected Contingency, Carry Forward and Unused Salary Allocation) to maintain a healthy cash balance that will support a bi-weekly payroll of about \$45 million and the revenue drought from Spring to Fall.

REVENUES

General Fund Receipts

District revenue receipts are 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 certain revenue categories 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 an estimated forfeiture of \$150 million over a five-year period in Jefferson County. For the Tentative Budget of FY 2025-26, we have assumed this **maximum allowable increase in total revenue without recall of 4% (\$29,132,100)**.

A very important aspect of financial planning 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 funds at the end of each fiscal year (Fund Balance) needs to be sufficient to meet our expense obligations during the first four months of the new fiscal year.

Property Tax

The Tentative Budget assumes a 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. Occupational tax revenue is subject to economic conditions and this tax tends to provide for measurement of the local workforce and the strength of the local economy. For example, 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. 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.

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. Indirect revenue (**\$5,364,135**) represent **0.4%** of General Fund receipts in FY 2025-26.

State SEEK Funding

State SEEK funding is a source of state support for local education. The SEEK formula is 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, and by “Capital Outlay”, which is equals \$100 times AADA.

In FY 2025-26, the “Guaranteed Per Pupil Base” funding for JCPS students is set by the Commonwealth at \$4,586, which provides a SEEK funding calculation of \$573,472,473. 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 \$340,989,515 and Capital Outlay sets aside another \$8,444,131. The resulting State SEEK funding support in FY 2025-26 is projected to be \$224,038,827. State SEEK support 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 Tentative Budget

- **Property tax assessments** are estimated to increase by 3.5% to \$113,663,171,716.
- **Base SEEK increased** to \$4,586 per pupil.
- **Transportation** reimbursement is projected to increase by 11.5% to \$61,977,819.
- **ECE, ESL, and AADA** student counts are expected to increase above the prior year; however, this increase will be reflected in the Working Budget when KDE provides a SEEK projection for next year.

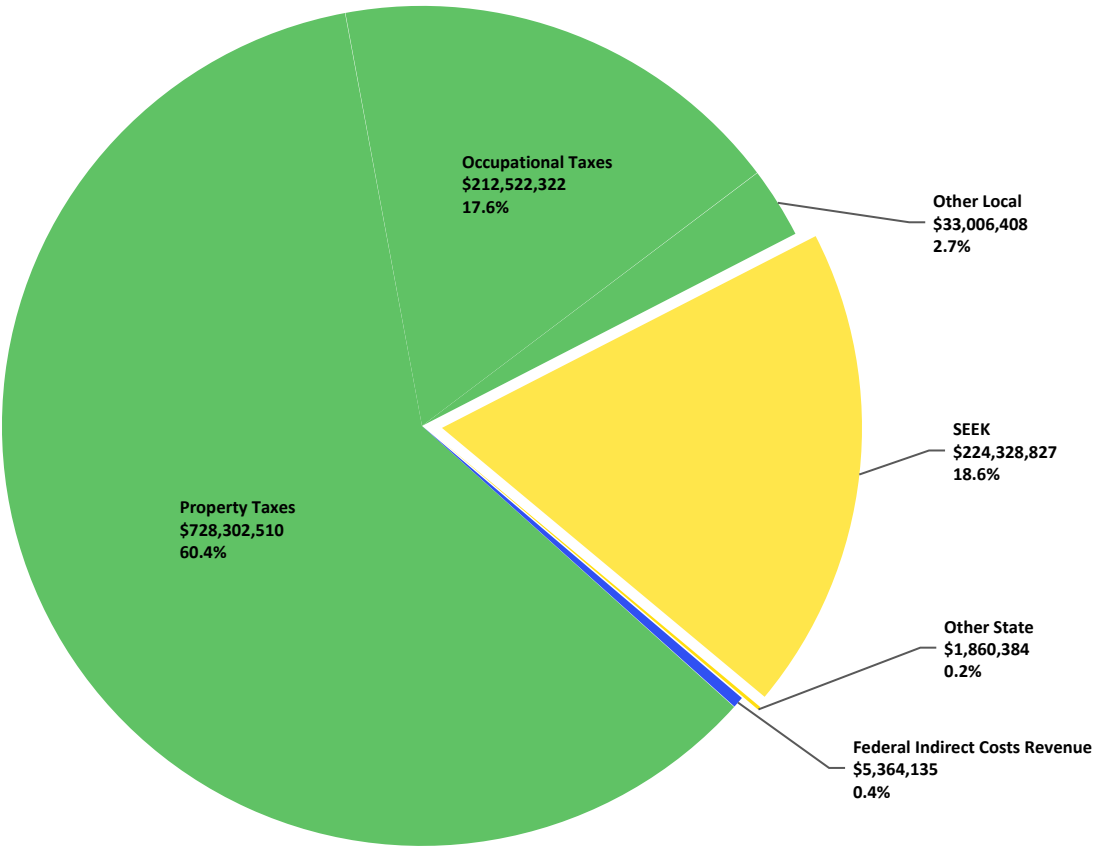
| | FY24 KDE Final | FY25 KDE Updated 02/25/25 | FY26 Tentative Budget (Projected) | Change |
|---|---------------------------|------------------------------|---|--------------|
| JCPS Tax Assessment | \$ 101,046,407,460 | \$ 109,819,489,581 | \$ 113,663,171,716 | 3.5% |
| prior year | 83,587 | 84,441 | 84,441 | 0 |
| AADA Plus Growth | 84,318 | 86,204 | 86,204 | 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 | 6.0% |
| 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 | \$55,568,735 | \$61,977,819 | 11.5% |
| 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 | |

General Fund Receipts

The actual new year revenues in General Fund 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.

On-behalf, or “state-paid”, benefits within General Fund are not flexible for District allocations. Therefore, the true projected new year receipts to support operational needs of the District omits both state-paid benefits and Beginning Fund Balance.

The new year receipts for the General Fund in FY 2025-26 Tentative Budget is **\$1,205,384,586**.



Receipts FY 2025-26
\$1,205,384,586

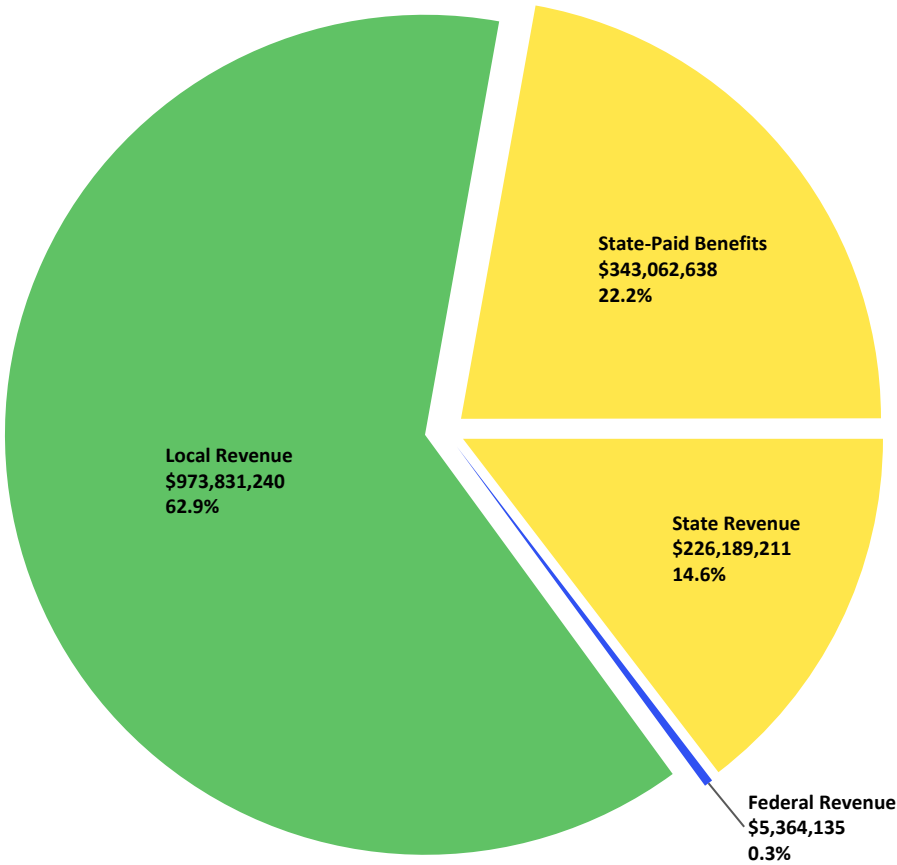
| | | |
|--------------------------------|------------------|--------|
| Property Taxes | \$ 728,302,510 | 60.4% |
| Occupational Taxes | \$ 212,522,322 | 17.6% |
| Other Local | \$ 33,006,408 | 2.7% |
| SEEK | \$ 224,328,827 | 18.6% |
| Other State | \$ 1,860,384 | 0.2% |
| Federal Indirect Costs Revenue | \$ 5,364,135 | 0.4% |
| TOTAL | \$ 1,205,384,586 | 100.0% |

General Fund Revenue Including State-Paid Benefits

General Fund Revenues differ from General Fund Receipts (page 8) with the addition of in-kind state-paid benefits.

Local revenue (62.9%) consists primarily of local property and occupational taxes. **State paid benefits** (22.2%) are non-discretionary funds for employee benefits. **State revenue** (14.6%) comes primarily from SEEK. **Federal revenue** (0.3%) is generated from permissible “indirect costs” associated with federal grants.

The total projected revenue in the General Fund for FY 2025-26 Tentative Budget is **\$1,548,447,224**.



General Fund FY 2025-26
\$1,548,447,224

| | | |
|---------------------|-----------------|--------|
| Local Revenue | \$ 973,831,240 | 62.9% |
| State Revenue | \$ 226,189,211 | 14.6% |
| State-Paid Benefits | \$ 343,062,638 | 22.2% |
| Federal Revenue | \$ 5,364,135 | 0.3% |
| Total | \$1,548,447,224 | 100.0% |

All Sources of Funding

The Tentative Budget for FY 2025-26 for all funds is projected at **\$1,923,151,695**. The overall budget for JCPS consists of several funds; however, the General Fund is the main source of funding for operational needs of the District. The following are projected FY 2025-26 allocations for all funds received by 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 79.5% of the budget. This General Fund budget allocates 96.7% of funding for services directly related to serving students, including district-wide school-centered costs. Approximately 3% of funding goes toward “business office” operational expenses (function series 2500), such as District Administration, Accountability & Research, Communication, Finance, Human Resources, and Information Technology. General Fund is projected at **\$1,548,447,224** including **\$1,205,384,586** 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 multi-year fund involves grants that are often allocated beyond a single fiscal year. Some grant awards will not be known until the Working Budget in September. The total allocation of grants in Fund 2 is projected at **\$120,378,784**.

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. Capital Outlay funds are limited to major facility project that are 20% of the value of a property and have a 30-year life. The allocation 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 allocation for Fund 320 is projected at **\$56,831,586**.

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 billion. The allocation for Fund 360 is projected at **\$100,000,000**.

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 allocation for Fund 51 is projected at **\$87,295,119**.

Fund 52: Daycare Operations

This revenue comes from daycare operations as part of the Teenage Parent Program (TAPP). The allocation 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 allocation 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 funding of the Adult Education program. The allocation for Fund 54 is projected at **\$335,725**.

Fund 59: Tuition Preschool Program

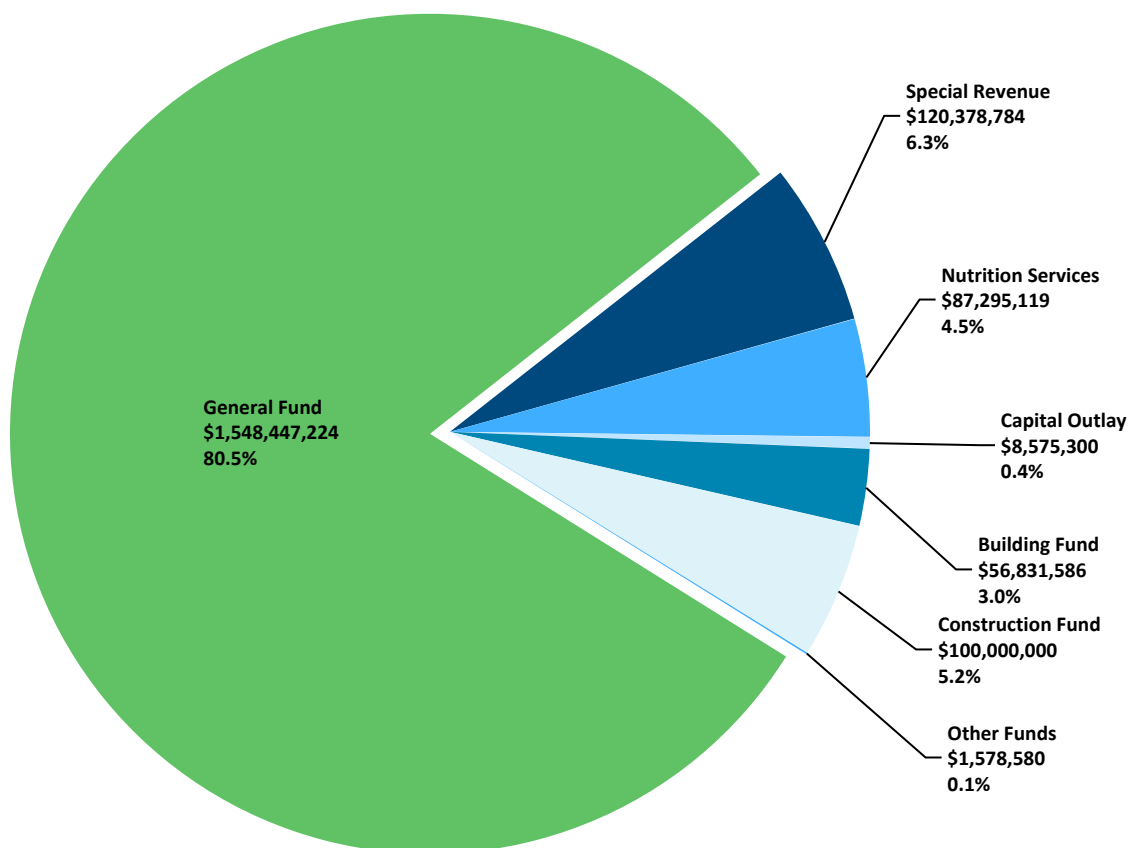
Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The allocation for Fund 59 is projected at **\$436,403**.

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 (80.5%) of the entire JCPS Budget. **Special Revenue** (6.3%) comes from local, state and federal grants and **Nutrition Services** (4.5%) is largely subsidized by a federal grant.

The three funds committed to capital improvement— **Capital Outlay, Building Fund and Construction Fund**— collectively make up 8.6% of the total Working Budget.

The total Tentative Budget of all funding sources for FY 2025-26 is **\$1,923,151,695**.



All Funds FY 2025-26

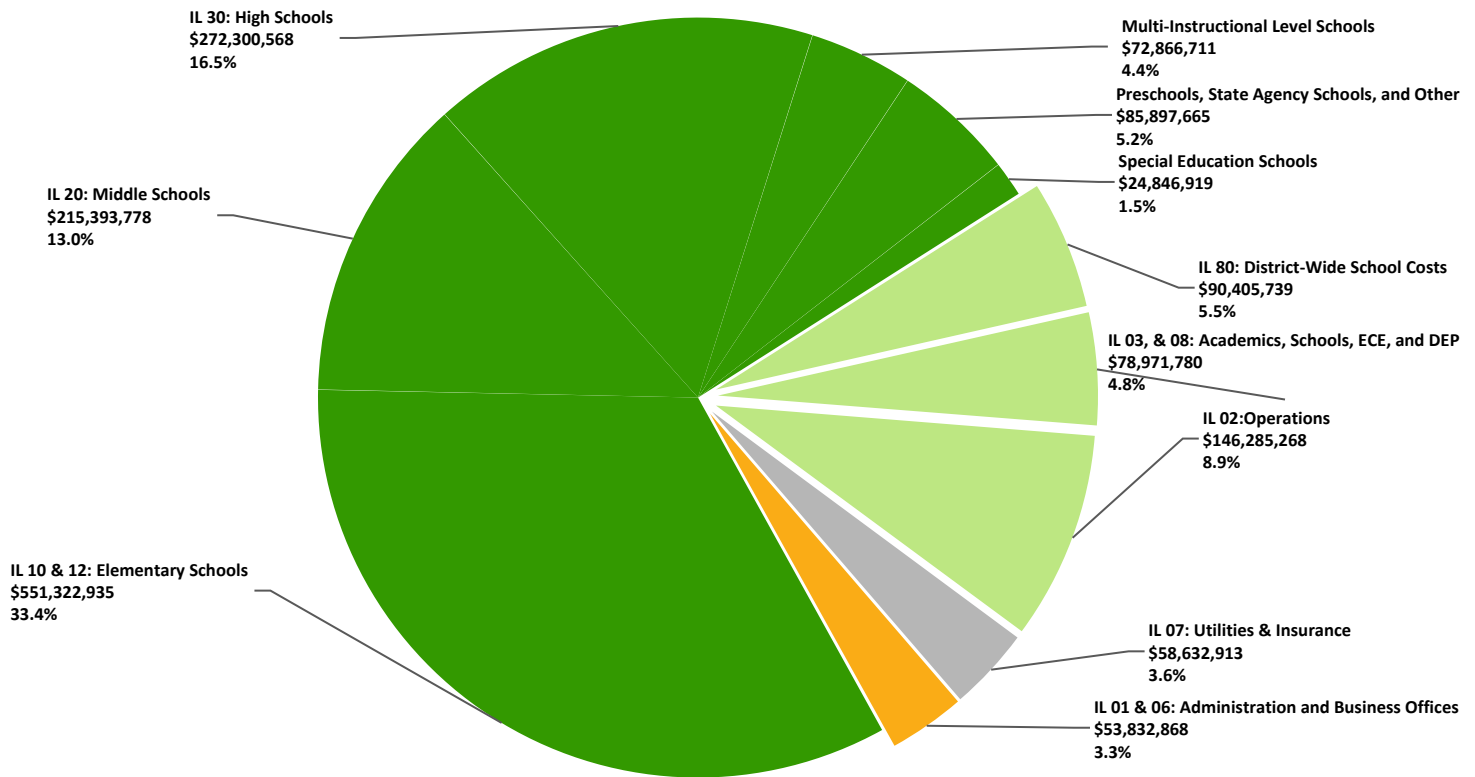
\$1,923,151,695

| | | | |
|--------------------|-----------|----------------------|----------------|
| General Fund | \$ | 1,548,447,224 | 80.5 % |
| Special Revenue | \$ | 120,378,784 | 6.3 % |
| Nutrition Services | \$ | 87,295,119 | 4.5 % |
| Capital Outlay | \$ | 8,444,131 | 0.4 % |
| Building Fund | \$ | 56,831,586 | 3.0 % |
| Construction Fund | \$ | 100,000,000 | 5.2 % |
| Other Funds | \$ | 1,578,580 | 0.1 % |
| TOTAL | \$ | 1,923,151,695 | 100.0 % |

EXPENSES

Expenses By Instructional Level

The Tentative Budget includes staffing and operational allocations for 167 school units including: Elementary, Middle, High, Multi-Instructional Level Schools, State Agency schools, Special Education schools, Special Schools, Early Childhood, and all the related areas that support them.



Expenses By Instructional Level FY 2025-26

\$1,650,757,144

| | Allocation | | Number Units | Number Pupils | Per Pupil Investment |
|---|------------------------|----------------|-----------------|------------------|-------------------------|
| IL 10 & 12: Elementary Schools | \$ 551,322,935 | 33.4 % | 88 | 43,094 | \$ 12,793 |
| IL 20: Middle Schools | \$ 215,393,778 | 13.0 % | 23 | 18,562 | \$ 11,604 |
| IL 30: High Schools | \$ 272,300,568 | 16.5 % | 18 | 25,300 | \$ 10,763 |
| Multi-Instructional Level Schools | \$ 72,866,711 | 4.4 % | 6 | 5,056 | \$ 14,412 |
| Preschools, State Agency Schools, and Other | \$ 85,897,665 | 5.2 % | 27 | 4,920 | \$ 17,459 |
| Special Schools | \$ 24,846,919 | 1.5 % | 5 | 218 | \$ 113,977 |
| IL 71: Special Education Schools | \$ 24,846,919 | 1.5 % | 5 | 218 | \$ 113,977 |
| IL 80: District-Wide School Costs | \$ 90,405,739 | 5.5 % | 167 | 97,150 | \$ 931 |
| IL 03, & 08: Academics, Schools, ECE, and DEP | \$ 78,971,780 | 4.8 % | 167 | 97,150 | \$ 813 |
| IL 01 & 06: Administration and Business | \$ 53,832,868 | 3.3 % | 167 | 97,150 | \$ 554 |
| IL 02: Operations | \$ 146,285,268 | 8.9 % | 167 | 97,150 | \$ 1,506 |
| IL 07: Utilities & Insurance | \$ 58,632,913 | 3.6 % | 167 | 97,150 | \$ 604 |
| Total | \$1,650,757,144 | 100.0 % | | | |

Instructional Level 1 - Administration Division

The **Administrations Division (\$6,417,619)** includes departments of: Office of the Superintendent, Chief of Staff, Internal Audit and General Counsel. Instructional level 1 also includes **Security & investigations (\$9,214,759)**.

Instructional Level 2 - Operations Division

The **Operations Division (\$146,285,268)**, led by the Chief of Operations, includes departments of: Facility Management, Facility Planning, Nutrition Services, Property Management, Supply Services, Safety & Environmental Services, Transportation, and Vehicle Maintenance.

Instructional Level 3 - Academics, Schools, ECE, and Other Support Programs

The **Academics Division (\$27,314,595)**, led by the Chief Academic Officer, includes departments of: Elementary and Secondary Academics, Professional Learning, Title Programs Support and the Office of Multilingual Learners.

The **Schools Division (\$10,329,557)**, led by the Chief of Schools, includes departments of: Assistant Superintendents of schools, Transition Readiness, Activities and Athletics, School Choice, Academic Improvement Schools (AIS), and Adult Education.

The **Exceptional Child Education Division (\$5,775,687)**, ECE, led by the Chief of ECE, includes the department of Early Childhood and the General Fund investments for exceptional child services.

Other Departments within Instructional Level 3, led by the Chief of Staff, include:

- **Culture & Climate (\$7,060,848)**
- **Health Services (\$9,568,400)**
- **Pupil Personnel (\$1,623,273)**
- **Support Programs (\$1,595,541)**

Instructional Level 4 - Accounting, Research and Systems Improvement

The **Accountability, Research & Systems Improvement Division (\$3,915,401)**, ARSI, led by the Chief of ARSI, includes departments of: Assessment, Resource Development and Systems Improvement.

Instructional Level 6 - Business Offices

Business Offices include the following Divisions:

- **Technology (\$20,767,171)** include departments of: Technology-Cyber, Technology-Engineering, and Technology-Support.
- **Human Resources (\$10,842,859)** include departments of: Personnel Service; Benefits & Employee Services; and Labor Management & Employee Relations.
- **Financial Services (\$7,833,500)** include departments of: Accounting Services; Budget; Grants & Awards; Payroll & Cash Management; and Purchasing.

Instructional Level 7 - Utilities & Insurance

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

Instructional Level 8 - Division of Diversity, Equity & Poverty

Diversity, Equity & Poverty (\$6,273,043), led by the Chief Equity Officer, includes 46 employees and special funding to support racial equity initiatives and programs.

Instructional Level 10 - Elementary Schools

Regular education elementary schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Tentative Budget of **\$551,322,935 for elementary schools** includes the Board-Approved Site Based Allocations 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 allocations also include **\$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.

Instructional Level 20 - Middle Schools

Regular education middle schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Tentative Budget of **\$215,393,778 for middle schools** includes the Board-Approved Site Based Allocations 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 allocations also include **\$5,641,926** for middle schools for implementation of Explore pathways, **\$1,659,000** to support the Middle School Teams scheduling initiative, and **\$4,093,000** to support AIS and Choice Zone stipends and extra professional development days for middle schools.

Instructional Level 30 - High Schools

Regular education high schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Tentative Budget of **\$272,300,568 for high schools** includes the Board-Approved Site Based Allocations 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 allocations also include **\$10,761,960** 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.

Instructional Level 70 - 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 funded 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.

The FY 2025-26 Tentative Budget of **\$72,866,711** for multi-instructional level schools includes the Board-Approved Site Based Allocations 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 allocation also includes **\$2,249,000** to support AIS and Choice Zone stipends and extra professional development days for multi-instructional level schools.

Instructional Level 60 - State Agency Schools, Preschools and Other Special Schools

State agency schools, preschools and other special schools are allocated based on 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).

Instructional Level 71 - Special Education Schools

JCPS supports five special education schools exclusively supporting students ages 5 to 21 with special needs: Ahrens Educational Resource Center, 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 Individualized Education Plan, and successful transition to the community in a supportive and nurturing environment.

Instructional Level 80 - District-Wide School Costs

District-Wide School Costs (\$88,926,061) provides an allocation for substitute teachers, teachers who are in transition to receive certification, retired administrative support for schools, and other allocations for school-oriented supports. District-Wide School Costs also includes the following items:

- **\$7,777,000** for long-term sub incentive pay.
- **\$7,000,000** for construction projects related to the Annual Facilities Improvement Fund.
- **\$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 Tentative Budget, District-Wide School Costs also includes the following items that will be allocated with the appropriate schools by the time of the Working Budget:

- **\$12,000,000** in additional curriculum resources.
- **\$8,610,353** set aside related to unallocated positions, fringes and operational expenses for Racial Equity, Multilingual Supplemental Funds, and special-approved instructional positions for schools.
- **\$1,500,000** for elementary music instruction teachers.

Special School Programs

Services provided to our special school programs are inherently more expensive, on a per pupil basis, than the average cost of educating students in our elementary schools (\$12,793), middle schools (\$11,604), or high schools (\$10,763).

| Description | Number Pupils Served | General Fund | Cost Per Pupil |
|--|----------------------|---------------|-------------------|
| ECE Schools | | | |
| Alfred Binet School | 23 | \$ 4,593,907 | \$ 199,735 |
| Waller Williams Environmental | 68 | \$ 8,002,412 | \$ 117,683 |
| Churchill Park Rehabilitation | 74 | \$ 8,131,011 | \$ 109,879 |
| Mary Ryan Academy | 16 | \$ 1,208,198 | \$ 75,512 |
| Ahrens Educational Resource Center | 37 | \$ 1,208,915 | \$ 32,673 |
| Special Program Schools | | | |
| Breckinridge Metropolitan High | 121 | \$ 6,257,671 | \$ 51,716 |
| Liberty High | 131 | \$ 6,364,092 | \$ 48,581 |
| Minor Daniels Academy | 191 | \$ 7,221,575 | \$ 37,809 |
| Phoenix School of Discovery | 415 | \$ 7,845,877 | \$ 18,906 |
| State Agency Schools (12 Cost Centers) | 817 | \$ 14,715,007 | \$ 18,011 |

Small Elementary Schools

School populations have varied over time with changes in the population densities of Jefferson County, school resides areas, and student assignment. The cost per pupil of JCPS elementary schools with enrollments less than 300 (\$18,436) is approximately 58% greater than the cost per pupil of a sample of elementary schools with enrollments greater than 600 (\$11,703).

| Description | Number Pupils Served | General Fund | Cost Per Pupil |
|---|----------------------|-----------------------|------------------|
| All Six Elementary Gr K-5 enrollment <300 | | | |
| Shelby Elementary | 246 | \$ 5,238,434 | \$ 21,294 |
| Byck Elementary | 275 | \$ 5,285,980 | \$ 19,222 |
| Foster Elementary | 282 | \$ 5,323,126 | \$ 18,876 |
| Maupin Elementary | 288 | \$ 5,176,363 | \$ 17,973 |
| Zachary Taylor Elementary | 269 | \$ 4,527,369 | \$ 16,830 |
| Portland Elementary | 291 | \$ 4,886,461 | \$ 16,792 |
| Total | 1,651 | \$ 30,437,733 | \$ 18,436 |
| Six Comparable Elementary Gr K-5 enrollment > 600 | | | |
| Indian Trail Elementary | 642 | \$ 8,174,137 | \$ 12,732 |
| Goldsmith Elementary | 655 | \$ 8,138,819 | \$ 12,426 |
| Jeffersontown Elementary | 684 | \$ 7,992,481 | \$ 11,685 |
| Fairdale Elementary | 668 | \$ 7,590,355 | \$ 11,363 |
| Laukhuf Elementary | 641 | \$ 7,181,276 | \$ 11,203 |
| Wheeler Elementary | 621 | \$ 6,691,884 | \$ 10,776 |
| Total | 3,911 | \$ 45,768,952 | \$ 11,703 |
| Elementary School Average | 43,094 | \$ 551,322,935 | \$ 12,793 |

Small Secondary Schools

The District's five secondary schools with enrollments less than 500 cost approximately 31% greater than the cost per pupil of a sample of secondary schools with enrollments greater than 1000 students.

| | Number Pupils Served | General Fund | Cost Per Pupil |
|--|---------------------------------|-----------------------|-----------------------|
| All Five Secondary schools with enrollment <500 | | | |
| Western High School | 426 | \$ 8,494,036 | \$ 19,939 |
| WEB Dubois Gr 6-12 (not in permanent site) | 486 | \$ 8,126,882 | \$ 16,722 |
| Frederick Olmsted Academy North | 466 | \$ 7,280,530 | \$ 15,623 |
| Johnson Traditional Middle School | 461 | \$ 6,632,906 | \$ 14,388 |
| Grace James Gr 6-11 (not in permanent site) | 485 | \$ 6,898,185 | \$ 14,223 |
| Total | 2,324 | \$ 37,432,539 | \$ 16,107 |
| Five Comparable Secondary schools with enrollments >1000 | | | |
| Moore Gr 6-12 | 1,657 | \$ 24,020,685 | \$ 14,496 |
| The Academy at Shawnee Gr 6-12 | 1,107 | \$ 15,227,066 | \$ 13,755 |
| Stuart Middle School | 1,173 | \$ 13,611,967 | \$ 11,604 |
| Ramsey Middle School | 1,081 | \$ 11,395,393 | \$ 10,542 |
| Seneca High School | 1,231 | \$ 12,363,638 | \$ 10,044 |
| Total | 6,249 | \$ 76,618,749 | \$ 12,261 |
| Multi-Level School Average | 5,056 | \$ 72,866,711 | \$ 14,412 |
| Middle School Average | 18,562 | \$ 215,393,778 | \$ 11,604 |
| High School Average | 25,300 | \$ 272,300,568 | \$ 10,763 |

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 Funds | |
|---|----------------------|
| 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 | \$ 2,358,945 |
| | \$ 57,210,587 |

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. **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 allocation 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.

Initiatives, Programs and Other Investments Unique to JCPS

JCPS is proud of our investments that support student learning, emotional growth, and services within and beyond the school. The following investments, many of which are unique to Jefferson County Public Schools, go beyond the minimum standards for educating the children in our care to provide more comprehensive, wrap-around services.

| Division | Operational Funds & Allocations | Annual Cost |
|----------------------------|--|----------------|
| Academics | Curriculum District-Funded | \$ 9,000,000 |
| Academics | Curriculum Supports (NWEA, Lexia, CERT, CAPTI, OTUS, training) | \$ 7,700,000 |
| Academics | Evolve502 | \$ 3,750,000 |
| Academics | Summer Learning | \$ 4,160,000 |
| Chief of Staff | Big Brothers/ Big Sisters School To Work Program | \$ 220,000 |
| Chief of Staff | Elev8 Learning Centers | \$ 2,358,945 |
| Chief of Staff | Metro United Way/ Unite Us contract services | \$ 200,000 |
| Diversity, Equity, Poverty | Special programs allocations | \$ 2,000,000 |
| Multiple | Cost of Org Chart Changes 2023-24 School Year | \$ 8,968,063 |
| Multiple | Cost of Org Chart Changes 2024-25 School Year (through March 18, 2025) | \$ 4,156,173 |
| Operations | Contract Bus Services - Miller | \$ 2,400,000 |
| Schools | Choice Zone "reduced class size" additional 29 teachers | \$ 1,790,614 |
| Schools | Curriculum- School Textbook Allocations (\$35pp) | \$ 3,100,000 |
| Schools | Student-to-teacher ratio (cost to decrease ratios by 1 student per teacher) | \$ 10,700,000 |
| Schools | District account to pay Certified Extended Time when a sub request goes unfilled | \$ 2,000,000 |
| Schools | Early Childhood- General Fund beyond grants | \$ 16,000,000 |
| Schools | High School Career Programs (TDAXA) | \$ 10,761,960 |
| Schools | Middle School Explore (EXPXA) | \$ 5,641,926 |
| Schools | Middle School Teams (TEMXH) | \$ 1,659,000 |
| Schools | Operational Extras for Elementary | \$ 800,000 |
| Schools | Operational Extras for Middle & High Schools | \$ 1,400,000 |
| Schools | Racial Equity Funds (EQTXA) | \$ 29,815,528 |
| Schools | Unused Flex Balances (i.e., School Flex Carryover) reinvested in schools | \$ 17,000,000 |
| Subtotal | | \$ 145,582,209 |
| Division | Positions & Salaries | Annual Cost |
| All | COLAs (cost per 1% annually) | \$ 10,000,000 |
| Human Resources | Clerical Continuity Stipend | \$ 3,000,000 |
| Human Resources | Long-Term Leave Sub Incentive Pay | \$ 8,000,000 |
| Operations | Bus Driver Challenging Routes Bonus (\$5, \$7.50 or \$10 per hour) | \$ 4,500,000 |
| Operations | Bus Driver Incentive Bonuses (\$6 hourly) | \$ 7,000,000 |
| Schools | 156 Academic Instructional Coaches | \$ 13,619,000 |
| Schools | 170 ECE Implementation Coaches | \$ 13,898,000 |
| Schools | 174 Mental Health Practitioners | \$ 11,082,000 |
| Schools | 74 Admin School Safety | \$ 6,576,000 |
| Schools | AIS/CZ Stipends and Extra PD days | \$ 20,000,000 |
| Subtotal | | \$ 97,675,000 |
| Division | Central Office Personnel Providing Higher-Level Supports | Annual Cost |
| Academics | Academics Division Positions (AO1, CA1, CM1) {49 employees} | \$ 5,307,817 |
| Chief of Staff | Heath Services (HP1) {27 employees} | \$ 2,411,084 |
| Chief of Staff | School Culture & Climate (FI1) {78 employees} | \$ 6,740,192 |
| Communications | Materials & Production (MP1) {25 employees} | \$ 1,899,322 |
| Diversity, Equity, Poverty | DEP Positions (DV1) {46 employees} | \$ 4,327,261 |
| Schools Division | AIS Dept (AI1) {12 employees} | \$ 1,108,976 |
| Schools Division | School Choice (CH1) {20 employees} | \$ 1,760,292 |
| Subtotal | | \$ 23,554,944 |
| Grand Total | | \$ 266,812,153 |

CONCLUSION

Beginning Fund Balance & Contingency

To better understand the financial status of a district, we must analyze the relationship among Fund Balance, Carry Forward, Carryover, Contingency and Prior Year (PY) Unused Salary Allocation. 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 Allocation are aspects of the District’s allocation of funds.

Fund Balance

Fund Balance is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting upon the closing of each fiscal year. The end-of-year Fund Balance contains unpaid liabilities from purchase encumbrances (Carry Forward) as well as unused funds that will be re-allocated to schools in the new year (Carry Over). A projected End of Year Fund Balance is recommended of no less than \$150,000,000 (including projected Contingency, Carry Forward and Unused Salary Allocation) to maintain a healthy cash balance that will support a bi-weekly payroll of about \$45 million and the revenue drought from Spring to Fall.

Beginning Fund Balance

By the time of the Working Budget Report each September, Carry Forward and Carryover have been re-allocated and the remaining funds, hereafter referred to as Beginning Fund Balance, is used in conjunction with the Contingency to balance revenue and expenses for the Working Budget. The Beginning Fund Balance is the equivalent of the unassigned fund balance at the start of the school year; however, this should not be seen as savings, extra funding, nor “rainy day” funds. See the explanation, above, of the necessary fiscal thresholds for Fund Balance.

Carry Forward

Carry Forward represents year-end encumbrances. These are obligations covered by specific allocations for items ordered before July 1st for which payment had not been issued by the end of the fiscal year.

Carryover

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.

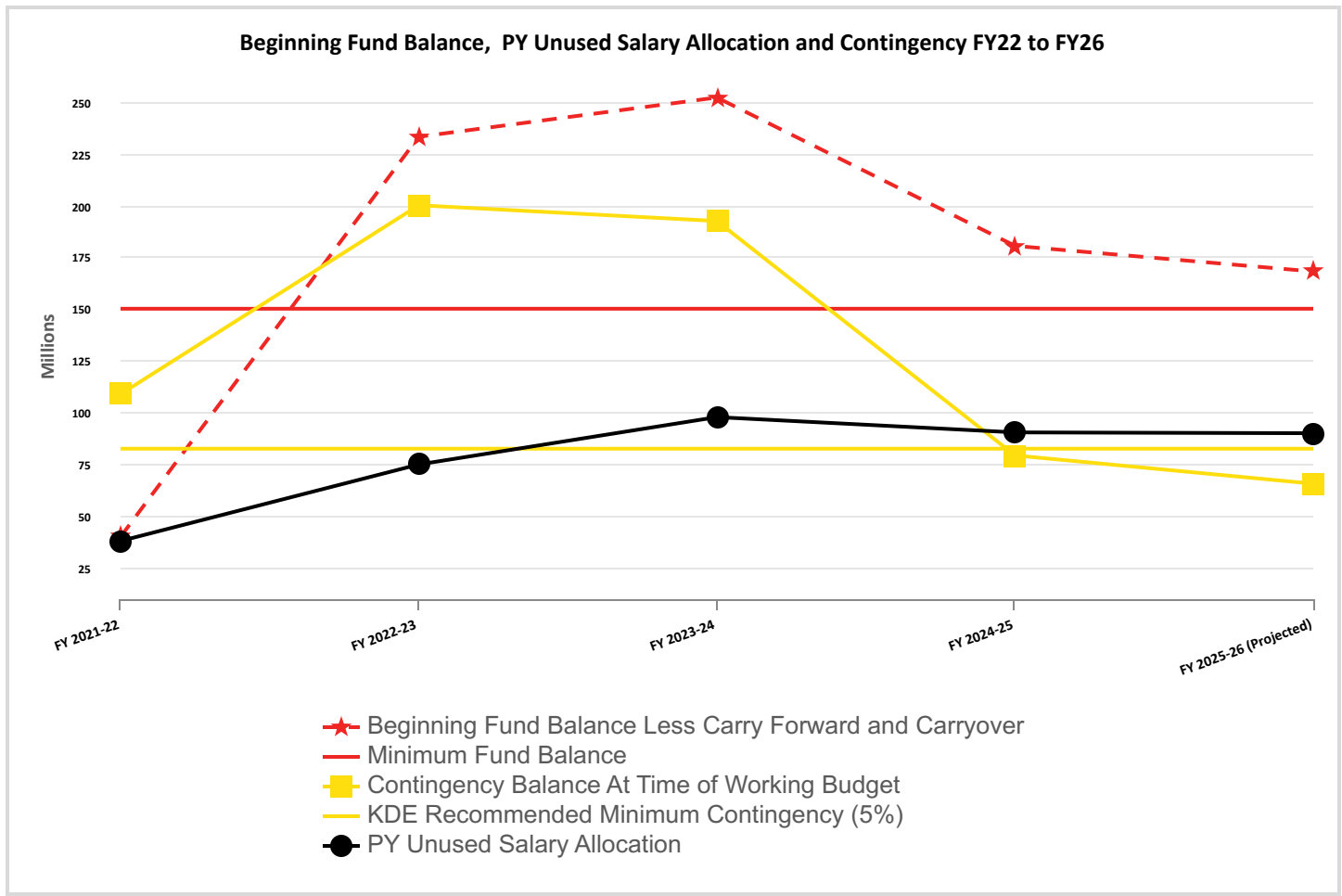
Contingency

Contingency is the difference calculated between new year revenues, including Fund Balance, and new year expenses as calculated at the time of the Working Budget. A Contingency of no less than 2% (\$33,015,143) of the annual expenses is required pursuant to Kentucky Revised Statute 160.470. The Kentucky Department of Education recommends a minimum contingency balance of at least 5% of the total general fund expenses (\$82,537,857).

Prior Year (PY) Unused Salary Allocation

PY Unused Salary Allocation are unused funds from the prior year. PY Unused Salary Allocation directly influences Beginning Fund Balance along with all other prior-year unused funds, but can vary greatly from year to year based upon: District ability to fill needed positions; budget reductions to staffing allocations that consequently reduce unused salaries; and other local economic factors that affect employment changes.

An important aspect of any forecasting model is the recognition of a projected high PY Unused Salary Allocation relative to any year before FY23. The PY Unused Salary Allocation in FY21 and FY22 were less than \$40 million; however, we have seen a tremendous increase since FY23. This increase is due to a large number of vacant positions in the wake of the post-COVID pandemic economy. However, despite a rising PY Unused Salary Allocation since FY22, JCPS has continued to increase the General Fund deficit between recurrent annual revenues and expenses resulting in a falling Fund Balance and Contingency.



| | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 (Projected) |
|--|----------------|----------------|----------------|----------------|------------------------|
| Beginning Fund Balance Less Carry Forward and Carryover | \$ 40,075,417 | \$ 232,893,037 | \$ 251,805,946 | \$ 180,297,612 | \$ 167,968,871 |
| PY Unused Salary Allocation | \$ 38,053,873 | \$ 74,937,928 | \$ 97,762,149 | \$ 90,396,347 | \$ 90,000,000 |
| Contingency Balance At Time of Working Budget | \$ 108,824,444 | \$ 199,882,470 | \$ 192,281,958 | \$ 79,288,472 | \$ 65,658,950 |

Until the time of the Working Budget, we can only forecast **Beginning Fund Balance** and **PY Unused Salary Allocation** and, therefore, the new year **Contingency**. However, we can make a projection based on historical and live data to appreciate the relationship among these measures that helps explain general increases and decreases in these values over time.

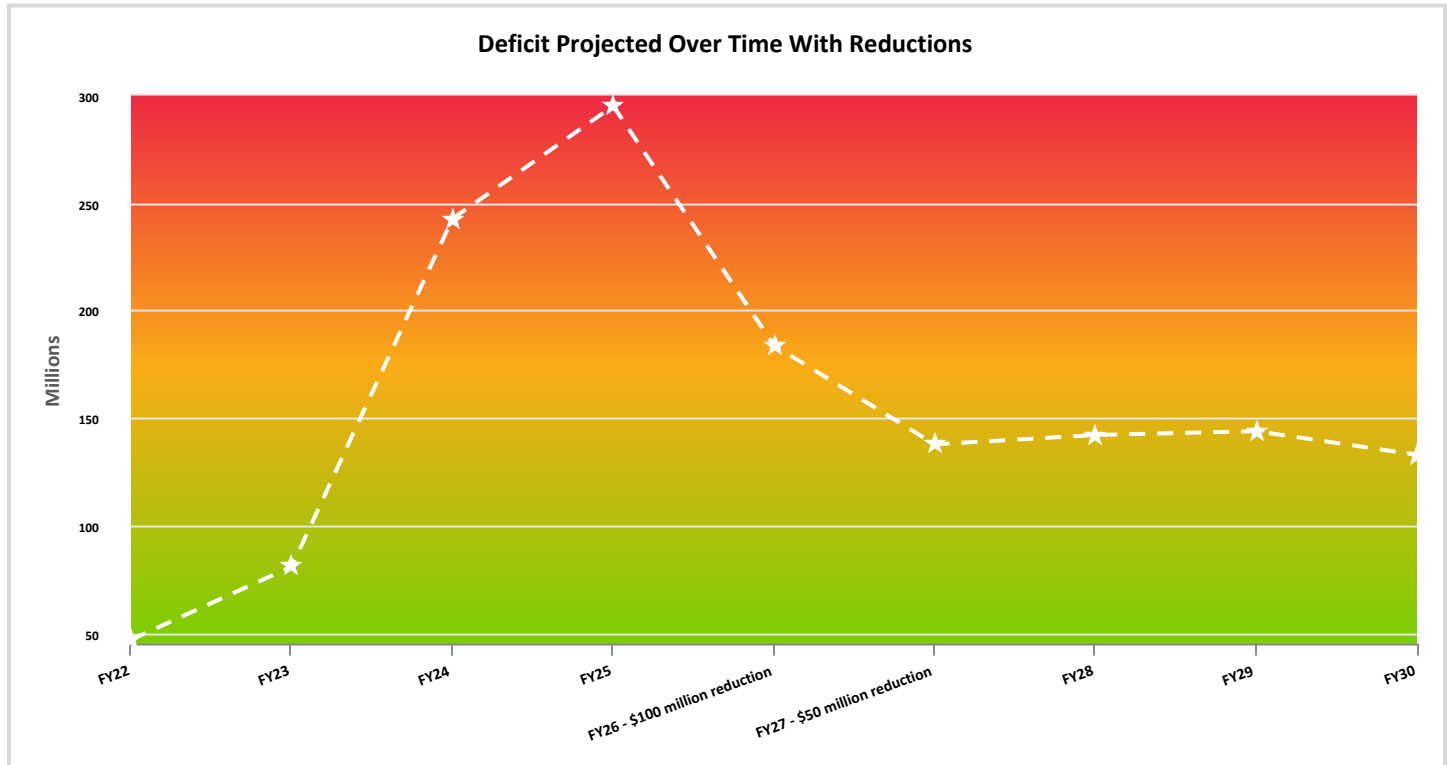
Beginning Fund Balance (\$167,968,871) is projected to be only \$17,968,871 above the minimum target Fund Balance to maintain fiscal solvency. This is a very slim margin provided that we are relying on a high projected PY Unused Salary Allocation. This also emphasizes the risks associated with allocations that increase the District deficit or “back sliding” on any of the budget reductions.

Contingency is projected to begin at \$65,658,950. This is below the KDE recommended 5% (\$82,537,857), but is above the state minimum 2% (\$33,015,143). However, this difference can be temporarily sustained by projected unused salary allocation for next fiscal year. Long-term planning must continue to reduce the District deficit to mitigate the downward trend of Fund Balance and Contingency.

Continued Need for Budget Reductions in FY27

The \$100 million in targeted reductions will move the District in the right direction, but JCPS is still projected for a significant deficit between revenues and expenses. At the time of this Tentative Budget being published, the Working Budget deficit for FY26 is projected at \$183,775,615 when adjusted for Carry Forward and Carryover.

As noted in the *Beginning Fund Balance & Contingency* section of this Tentative Budget Report, the deficit must continue to be reduced to maintain a healthy fiscal standing. The reductions in FY27 will likely need to be at least \$50 million. Consequently, the impact of these reductions on the “normal operating procedures” of the District will be much more challenging every year.



| | FY22 | FY23 | FY24 | FY25 | FY26 with \$100 million reduction | FY27 with \$50 million reduction |
|----------------|---------------|---------------|----------------|----------------|---|--|
| Deficit | \$ 46,793,056 | \$ 80,852,511 | \$ 242,679,252 | \$ 295,174,474 | \$ 183,775,615 | \$ 137,710,248 |

The Working Budget Deficit forecast model, above, is generated upon the following assumptions, projections and trends:

- The Board approves an annual 4% increase in General Fund revenues from Property Taxes as allowed by law.
- The Guaranteed Base SEEK will increase in FY26 as approved by the Kentucky Legislature.
- A 1% COLA projected each year beyond FY26.
- PY Unused Salary Allocation will remain at least \$50 million per year or higher.
- No significant changes to Occupational Tax revenue, Interest revenue, nor expenses related to the retirement systems.
- Any new budget priorities must be matched by additional budget reductions.
- Unmet funding needs are not included in this forecast.
- An additional \$15 million in reductions in FY28 to be adjusted based on future updates to this forecast.

Consequences of Failing to Meet Fiscal Thresholds

Any shortfall in achieving the \$100 million in planned reductions in FY26 increases the burden of reducing the deficit in FY27 and beyond. These future cuts will likely have a much greater impact on school programs, staffing, or services. There is a direct connection between reducing our deficit now and the near-future implications of these reductions (or failures to reduce our deficit).

Current Reductions for FY26

The \$99,075,860 in reductions from FY25 to FY26 are attributed to a combination of: reductions in comparable allocated funding for programs and initiatives; reductions as a result of conclusion of one-time or start-up costs; funding needs being delayed until later; funding moved out of General Fund; and new recurrent increases. At the time of the Tentative Budget, the following reductions are for the Board's consideration in FY26 compared to expenses incurred in FY25:

| Type of Change | Description of Reductions or Additions | Amount |
|---------------------|---|----------------------|
| new recurrent | Add ECE Teachers (15), Occupational Therapy (4), and Physical Therapy (1) | \$ (1,500,000) |
| new recurrent | Additional internal auditor | \$ (78,677) |
| new recurrent | Additional multilingual learner support | \$ (3,844,000) |
| moved out of GF | Amazon teacher supplies moved out of General Fund | \$ 3,500,000 |
| reduction | Assistant Principals and Counselors 5 additional extended days removed | \$ 1,700,000 |
| one-time/completion | Audio enhancement implementation phase completion | \$ 9,055,107 |
| reduction | Boys & Girls Club at Breckinridge Franklin Elem and Engelhard Elem | \$ 660,000 |
| reduction | Bus Driver attendance incentive set aside reduced to actual need | \$ 6,000,000 |
| delayed | Bus replacement delayed | \$ 1,600,000 |
| reduction | Choice Zone mowing contract services eliminated | \$ 1,028,091 |
| moved out of GF | Compassionate Schools moved out of General Fund | \$ 675,000 |
| one-time/completion | District curriculum start-up materials and training | \$ 14,732,888 |
| reduction | District software reductions | \$ 1,511,777 |
| one-time/completion | Elev8 Newburg start-up cost completion | \$ 252,613 |
| reduction | Equity Institute reduced based on need | \$ 30,000 |
| reduction | Facilities projects "hard line" budgeting | \$ 7,000,000 |
| delayed | Future turf field constructions delayed | \$ 8,534,032 |
| moved out of GF | Global Game Changers moved out of General Fund | \$ 330,000 |
| reduction | Housekeeping contract services reduced to meet need | \$ 3,200,000 |
| new recurrent | Hudson stipends increased for FY26 | \$ (583,000) |
| reduction | Increase prices at Materials Production | \$ 500,000 |
| reduction | JCPS School Allocation Standards teacher allocation "safety net" removed | \$ 5,000,000 |
| moved out of GF | Louisville Urban League contract moved out of General Fund | \$ 1,000,000 |
| reduction | Louisville Urban League contract reduced from \$6 million to \$1 million | \$ 5,000,000 |
| reduction | Middle School Teams Redesign | \$ 3,200,000 |
| reduction | Naglieri Nonverbal Agility Test eliminated | \$ 114,000 |
| reduction | Non-bus vehicle replacement delayed | \$ 400,000 |
| reduction | Norton Sports Complex facility rental for District meetings eliminated | \$ 100,000 |
| reduction | Nursing contract services reduced to actual need | \$ 5,923,926 |
| new recurrent | Operations departments flex budgets adjusted to actual need | \$ (7,000,000) |
| reduction | Parent Transportation Payments eliminated | \$ 12,000,000 |
| reduction | Parent Transportation Payments for Early Childhood eliminated | \$ 600,000 |
| one-time/completion | Police vehicles start-up cost completion | \$ 1,197,423 |
| reduction | Predictive Model and Belltower Partnership programs eliminated | \$ 58,381 |
| reduction | Racial Equity formula reduced by 100 resource teachers | \$ 5,896,800 |
| reduction | Reduce personnel placements of "hold harmless" | \$ 1,500,000 |
| reduction | School-based extra positions (900XH) placed into vacancies | \$ 884,000 |
| reduction | TARC transportation re-negotiation | \$ 1,544,588 |
| reduction | Teach Kentucky reduced | \$ 102,000 |
| reduction | University Instructors for Hudson and Rutherford eliminated | \$ 1,693,688 |
| one-time/completion | Weapons Detection implementation phase completion | \$ 4,257,223 |
| reduction | Whitney Young Elementary at Engelhard duplicate positions absorbed | \$ 1,300,000 |
| Total | | \$ 99,075,860 |

Factors Contributing to the Deficit

Some contributing factors to the growing deficit are recurrent increases— such as Cost of Living Adjustment (COLA) and changes to the District Organization Charts— as well as annually-approved funding for other programs and initiatives. The **Deficit** is reported as of the time of the Working Budget for each fiscal year. The deficit is affected by both recurrent factors (salaries, stipends, and other recurrent increases) as well as one-time expenses (such as startup costs for initiatives). **Cost of Living Adjustment (COLA)** is negotiated annually. Each 1% COLA equates to \$10 million in actual recurrent expenses. **Other Contributing Factors** that have significant effects on the District Budget are provided in the table below. Some of the one-time funding approvals were spent in the year indicated, while other one-time funding approvals span multiple years (such as athletic fields, playgrounds, and audio enhancement). The one-time approvals that span multiple years are reflected in the deficit calculation for more than one year.

| Year | Factors Contributing to the Deficit |
|-------------|--|
| FY22 | <p>Deficit: \$47 million.</p> <p>COLA: \$0.</p> <p>Changes to Organizational Chart: \$2 million.</p> <p>General Fund. Beginning Fund Balance: \$40 million. Students return full time from non-traditional instruction.</p> <p>ESSER total expenditures \$271 million. Federal COVID-relief grant, ESSER, provided to District as a multi-year support. ESSER expenses include: \$78 employee continuity/incentive pay; \$30 million in technology hardware; \$23 million in curriculum and academic supports; \$25 million employee extra service; \$6 million contract nursing services; \$2 million custodial contract services. ESSER was also used to fund \$61 million in school-chosen operational needs and positions as well as additional District-wide positions for Explore, ELD and ECE teachers.</p> |
| FY23 | <p>Deficit: \$81 million.</p> <p>4% COLA: \$40 million.</p> <p>Changes to Organizational Chart: \$2 million recurrent.</p> <p>General Fund. Beginning Fund Balance: \$233 million. Expenses include: \$31 million of General Fund for audio enhancement initiative. \$18 million Racial Equity Funds (middle and high). \$6 million school safety administrators and</p> <p>ESSER total expenditures: \$147 million. ESSER expenses include: \$6 employee continuity/incentive pay; \$4 million in technology hardware; \$25 million in curriculum and academic supports; \$20 million employee extra service; \$8 million contract nursing services; \$7 million custodial contract services. ESSER was also used to fund \$66 million in school-chosen operational needs and positions as well as additional District-wide positions for Explore, ELD and ECE teachers.</p> |
| FY24 | <p>Deficit: \$243 million.</p> <p>5% COLA: \$50 million. COLA totals \$90 million recurrent since FY23.</p> <p>Changes to Organizational Chart: \$9 million recurrent.</p> <p>General Fund. Beginning Fund Balance: \$252 million. Expenses include: \$40 million Racial Equity Funds (elementary, middle, and high). \$20 million AIS/CZ stipends. Emergency Transportation increases to Central Office personnel and operational. \$7 million school safety administrators and officers. \$7 million weapons detection installation. \$2 million in teachers for annual Choice Zone reduced class size. The following expenses were moved out of ESSER into General Fund in FY24: \$3 million ELD positions added, \$1 million ECE positions added and \$4 million extra service \$5 million Explore positions and operational. \$11.5 million bus driver incentive pay.</p> <p>ESSER total expenditures \$80 million. ESSER expenses include: \$2 million in technology hardware; \$16 million in curriculum and academic supports; \$7 million contract nursing services; \$8 million custodial contract services.</p> |
| FY25 | <p>Deficit: \$295 million.</p> <p>2% COLA: \$20 million recurrent. COLA totals \$110 million recurrent since FY23.</p> <p>Changes to Organizational Chart: \$4 million recurrent.</p> <p>General Fund. Beginning Fund Balance: \$180 million. Expenses include: \$30 million in curriculum supports. \$40 million Racial Equity Funds. \$21 million Athletic Fields (YTD FY23-present). \$12 million contract bus services. \$12 million parent pay stipends. \$11.5 million bus driver incentive pay. \$7 million school safety administrators and officers. \$6 million Kumon tutoring. \$3.75 million Evolve502. \$3 million Playground initiative (YTD FY23-present). \$2 million Choice Zone reduced class size.</p> <p>ESSER total expenditures: \$9 million. Final year of grant. expenses include: Contract service expenses (nursing and custodial services) and allowable indirect costs are posted to close out grant.</p> |
| FY26 | <p>Deficit: \$184 million (projected with \$100 million reduction from prior year).</p> <p>3% COLA: \$30 million. COLA totals \$140 million recurrent since FY23.</p> <p>General Fund (FY26 Tentative Budget). Beginning Fund Balance projected at \$168 million. Assumes \$100 million reduction in deficit. Allocations include: \$30 million Racial Equity. \$20 million on-going curriculum supports. \$11.5 million bus driver incentive pay. \$3.75 million Evolve502. \$2 million annual CZ reduced class size.</p> |

Items Moved Out of General Fund for the FY26 School Year

To meet the targeted \$99,075,860 in budget reductions from FY25 to FY26, the following items have been moved out of General Fund into a funding source within the JCPS Foundation:

- *Amazon* teacher account (\$3,500,000)
- *Louisville Urban League* contract services for Kumon tutoring (\$1,000,000)
- Teachers for implementation of the *Compassionate Schools* program (\$750,000)
- *Global Game Changers* program at Byck Elementary and Whitney Young Elementary at Engelhard Elementary (\$660,000)

Unmet Funding Needs

Several important funding items have been delayed due to funding constraints. These items are not part of the current budget nor part of the needs associated with long-term budget cuts and forecasting. The costs associated with delaying these items becomes greater every year:

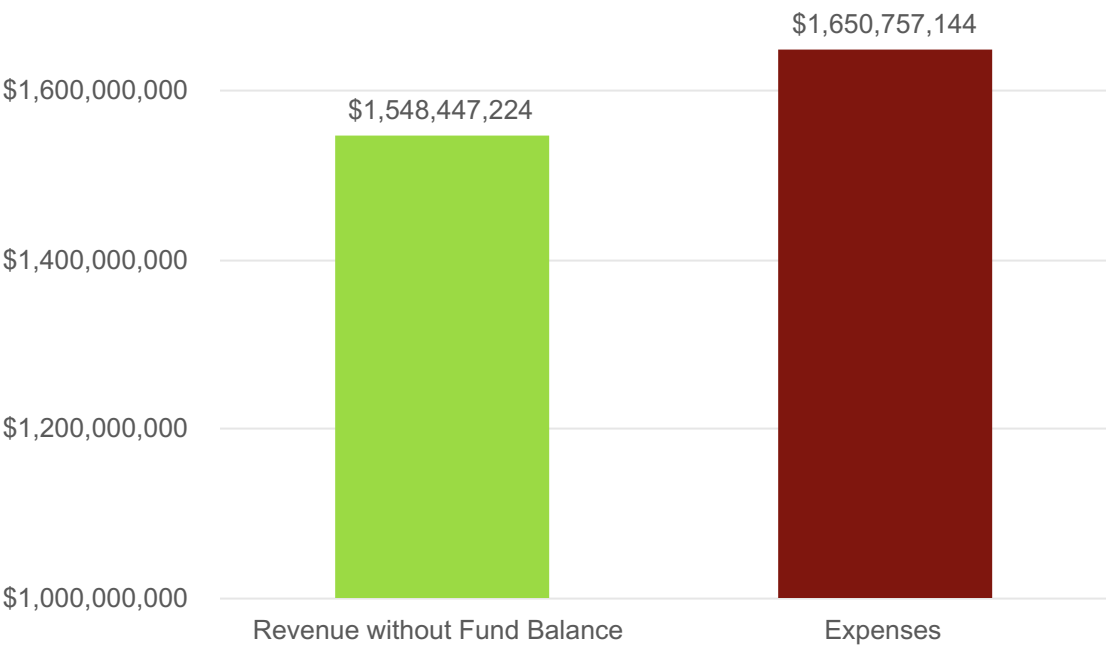
| Category | Detail of Unmet Funding Needs | Recurrent Cost | One-Time Cost |
|-----------------|---|-----------------------|---------------------|
| Salary Schedule | Revise certain Salary Schedules to be more competitive with market pay rates and to improve our ability to fill needed positions | \$ 32,000,000 | |
| Salary Schedule | Increase COLA annually by 2% (every 1% = \$10,000,000) to maintain rate of inflation and remain competitive among local school Districts and general economic workforce | \$ 20,000,000 | |
| Facilities | Increase Bonding Capacity to meet future facility construction needs in accordance with JCBE Vision Commitments | \$ 15,000,000 | |
| Facilities | Increase Bonding Capacity to meet facility construction needs to meet remainder of District Facility Plan needs | \$ 15,000,000 | |
| Facilities | Annual Facilities Improvement Fund (AFIF) increase for repairs and renovations that do not qualify to be bonded | \$ 7,000,000 | |
| Transportation | Annual Bus Replacement to maintain operational fleet | \$ 7,000,000 | |
| Technology | Chromebook Replacement to maintain universal access to educational technology for all students across the District (25,000 students per year @ \$160 per unit) | \$ 4,000,000 | |
| Teachers | Increase by 40 English Learner Development (ELD) teachers every year until we reach a 20:1 student-teacher-ratio | \$ 3,500,000 | |
| Counselors | Increase by 10 Counselors each year for Multilingual Learners until District reaches 250:1 student-to-Counselor ratio | \$ 1,500,000 | |
| Transportation | Routing Software to make student transportation more efficient and meet District goals for magnet access | | \$ 2,500,000 |
| Administration | Contract management software, as reported in audits in 2014 and 2024, and case management software | | \$ 563,352 |
| | | \$ 105,000,000 | \$ 3,063,352 |

The forecasting models provided within this document are based on historical trends and reasonable future projections. However, past results are not a guaranteed indicator of future outcomes. In addition to these known unmet needs, the District needs to be able to respond to unknown changes in the future that affect our budget planning such as changes to: federal grant funding; occupational tax revenues; unfunded mandates; and other needs in the foreseeable future.

Summary

The recurrent revenue is shown below in comparison to the projected recurrent expenses. Although the expenses exceed revenue at the time of the Tentative Budget, we know there will be funds remaining from the prior fiscal year. 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 20), was \$180,346,997. The projected unassigned Fund Balance for FY26 is \$167,968,871.

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 Tentative Budget, PY Unused Salary Allocation are projected to maintain at about \$90,000,000, highlighting the urgent and ongoing struggle to recruit and retain the staff necessary to support our schools effectively while, conversely, providing the opportunity to cover the shortfall in the District Budget deficit.



| | | |
|--|----|---------------|
| Revenues without Fund Balance | \$ | 1,548,447,224 |
| Expenses | \$ | 1,650,757,144 |
| Difference prior to Carryover and Carry Forward* | \$ | (102,309,920) |

*Difference will be captured through the FY26 Beginning Fund Balance currently projected at \$167,968,871

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

| Instructional Level | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|---------------------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 000 | DISTRICT WIDE | 38,850,656 | 71,349,921 | 49,784,050 | 34,912,113 | 39,249,192 |
| 004 | CAMP TAYLOR ELEMENTARY | 5,222,307 | 6,099,955 | 6,001,254 | 5,789,142 | 5,692,025 |
| 005 | CANE RUN ELEMENTARY | 4,162,930 | 4,787,530 | 5,405,380 | 4,875,963 | 5,909,075 |
| 007 | EASTERN HIGH SCHOOL | 16,870,322 | 19,752,685 | 19,056,918 | 17,379,878 | 16,764,238 |
| 010 | FAIRDALE ELEMENTARY SCHOOL | 5,693,804 | 6,726,537 | 6,449,139 | 6,721,522 | 7,590,355 |
| 011 | FERN CREEK ELEMENTARY SCHOOL | 6,415,237 | 7,030,014 | 7,259,647 | 7,650,481 | 8,027,036 |
| 012 | FERN CREEK HIGH SCHOOL | 14,665,257 | 17,300,427 | 15,682,324 | 16,055,230 | 16,566,135 |
| 013 | GREATHOUSE/SHRYOCK ELEMENTARY | 4,891,809 | 5,620,138 | 5,699,258 | 5,731,831 | 6,120,504 |
| 014 | GREENWOOD ELEMENTARY SCHOOL | 4,800,218 | 5,518,890 | 5,491,338 | 5,327,152 | 5,815,326 |
| 016 | TULLY ELEMENTARY SCHOOL | 7,256,564 | 8,608,599 | 8,258,835 | 8,166,184 | 8,662,057 |
| 018 | ATHERTON HIGH SCHOOL | 13,469,448 | 14,829,802 | 14,031,827 | 13,763,700 | 13,674,586 |
| 019 | THE BROOK - DUPONT | 749,802 | 881,913 | 926,231 | 237,107 | 752,181 |
| 020 | THE BROOK - KMI | 977,307 | 1,171,233 | 1,228,302 | 297,342 | 1,210,464 |
| 022 | MEDORA ELEMENTARY SCHOOL | 4,596,776 | 4,943,436 | 4,941,097 | 5,145,071 | 5,184,319 |
| 024 | MIDDLETOWN ELEMENTARY SCHOOL | 6,017,280 | 6,976,850 | 7,044,867 | 6,644,966 | 6,968,337 |
| 027 | OKOLONA ELEMENTARY SCHOOL | 3,863,659 | 4,661,304 | 4,363,161 | 4,821,618 | 5,124,770 |
| 030 | LIBERTY HIGH SCHOOL | 5,730,387 | 6,533,608 | 6,406,995 | 2,995,595 | 6,364,092 |
| 031 | SOUTHERN HIGH SCHOOL | 11,621,036 | 12,901,611 | 13,918,298 | 15,321,067 | 17,688,897 |
| 033 | VALLEY TRADITIONAL HIGH SCHOOL | 9,612,291 | 10,706,094 | 10,337,086 | 11,442,219 | 10,984,901 |
| 034 | WALLER-WILLIAMS ENVIRONMENTAL | 4,693,057 | 5,586,805 | 6,310,624 | 7,941,784 | 8,002,412 |
| 037 | DAWSON ORMAN PRESCHOOL | 954,423 | 1,119,657 | 1,031,020 | 595,875 | 2,022,120 |
| 038 | BRECKINRIDGE/FRANKLIN ELEMENT | 5,307,323 | 5,458,587 | 5,744,109 | 5,904,471 | 6,847,870 |
| 040 | BARRET TRADITIONAL MIDDLE SCH | 5,538,918 | 6,859,429 | 6,670,904 | 6,351,565 | 6,695,512 |
| 041 | NEWBURG MIDDLE SCHOOL | 8,607,052 | 9,302,190 | 9,299,602 | 9,564,619 | 8,604,457 |
| 044 | AUDUBON TRADITIONAL ELEMENTARY | 5,134,785 | 6,087,971 | 5,986,919 | 5,795,699 | 6,200,237 |
| 045 | BUTLER TRADITIONAL HIGH SCHOOL | 13,448,015 | 15,430,639 | 14,423,024 | 13,987,399 | 13,938,323 |
| 046 | CHENOWETH ELEMENTARY SCHOOL | 5,528,028 | 6,123,528 | 6,349,862 | 6,356,717 | 7,000,828 |
| 047 | MALE HIGH SCHOOL | 15,189,337 | 17,440,452 | 15,822,574 | 16,132,001 | 15,907,544 |
| 048 | HAWTHORNE ELEMENTARY SCHOOL | 4,752,004 | 5,544,635 | 5,683,443 | 5,593,711 | 6,248,579 |
| 049 | FARNSLEY MIDDLE SCHOOL | 8,319,928 | 9,904,208 | 9,009,629 | 10,326,477 | 9,949,440 |
| 050 | GEORGIA CHAFFEE TAPP | 4,768,466 | 5,088,674 | 4,968,123 | 1,730,229 | 5,722,072 |
| 051 | WAGGENER TRADITIONAL HIGH SCHL | 9,918,961 | 10,898,371 | 11,056,974 | 11,461,178 | 12,363,638 |
| 055 | BATES ELEMENTARY SCHOOL | 5,636,120 | 6,630,645 | 6,614,033 | 6,317,271 | 6,644,938 |
| 057 | FAIRDALE HIGH SCHOOL | 13,199,346 | 14,451,922 | 14,467,572 | 15,066,117 | 14,822,020 |
| 059 | KENWOOD ELEMENTARY SCHOOL | 6,014,975 | 6,450,337 | 6,408,731 | 6,504,385 | 6,716,541 |
| 060 | CORAL RIDGE ELEMENTARY SCHOOL | 5,917,778 | 7,164,410 | 6,910,804 | 6,716,615 | 6,896,996 |
| 061 | GOLDSMITH LANE ELEMENTARY SCHL | 6,998,619 | 8,310,583 | 7,578,728 | 7,541,250 | 8,138,819 |
| 063 | SCHAFFNER ELEMENTARY SCHOOL | 4,738,395 | 5,272,345 | 5,219,795 | 5,428,703 | 5,531,351 |
| 064 | ST MATTHEWS ELEMENTARY SCHOOL | 5,623,942 | 6,380,769 | 6,248,706 | 6,047,139 | 6,554,931 |
| 065 | JEFFERSONTOWN HIGH SCHOOL | 10,291,834 | 11,041,722 | 13,924,138 | 12,121,125 | 13,389,973 |
| 066 | WILKERSON ELEMENTARY SCHOOL | 4,620,542 | 6,461,095 | 6,838,535 | 6,590,449 | 7,728,398 |
| 067 | WILDER ELEMENTARY SCHOOL | 5,667,740 | 6,545,107 | 6,416,008 | 6,119,421 | 6,106,702 |
| 069 | WATSON LANE ELEMENTARY SCHOOL | 3,260,245 | 16,295 | - | - | - |
| 070 | DUVALLE EDUCATION PRESCHOOL | 1,991,852 | 1,875,039 | 991,423 | 3,096,735 | 2,587,688 |
| 071 | STONESTREET ELEMENTARY SCHOOL | 4,927,103 | 5,414,178 | 5,544,075 | 5,806,407 | 6,048,032 |
| 072 | WATTERSON ELEMENTARY SCHOOL | 4,958,854 | 5,413,006 | 5,740,079 | 5,842,002 | 5,970,323 |
| 073 | SENECA HIGH SCHOOL | 12,460,925 | 13,635,696 | 13,655,294 | 14,023,970 | 14,384,498 |
| 075 | PLEASURE RIDGE PARK HIGH SCHOO | 14,317,451 | 15,993,284 | 16,881,618 | 16,397,544 | 17,592,426 |
| 076 | INDIAN TRAIL ELEMENTARY SCHOOL | 5,229,783 | 6,286,094 | 6,615,440 | 6,932,759 | 8,174,137 |
| 077 | WESTPORT MIDDLE SCHOOL | 12,756,484 | 12,425,508 | 11,565,680 | 12,574,002 | 11,877,782 |
| 078 | ZACHARY TAYLOR ELEMENTARY SCHL | 4,284,687 | 5,073,648 | 4,233,342 | 4,531,058 | 4,527,369 |
| 079 | KERRICK ELEMENTARY SCHOOL | 3,726,446 | 4,244,608 | 4,703,232 | 4,886,325 | 5,235,004 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

| Instructional Level | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|---------------------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 081 | RANGELAND ELEMENTARY SCHOOL | 4,502,356 | 5,103,740 | 5,484,518 | 6,364,517 | 5,553,223 |
| 082 | DIXIE ELEMENTARY SCHOOL | 3,987,081 | 4,555,111 | 5,049,406 | 4,996,962 | 5,425,206 |
| 083 | COCHRANE ELEMENTARY SCHOOL | 4,969,118 | 5,888,138 | 5,678,858 | 5,957,186 | 6,151,503 |
| 084 | WESTERN HIGH SCHOOL | 9,480,103 | 11,163,853 | 9,846,701 | 9,619,482 | 8,494,036 |
| 085 | ROBERT FROST SIXTH-GRADE ACAD | 4,874,229 | 85,741 | - | - | - |
| 086 | SANDERS ELEMENTARY SCHOOL | 3,712,698 | 4,649,666 | 5,710,804 | 5,245,418 | 5,932,117 |
| 087 | SMYRNA ELEMENTARY SCHOOL | 4,338,501 | 5,341,678 | 5,103,939 | 5,238,632 | 6,032,595 |
| 090 | THOMAS JEFFERSON MIDDLE SCHOOL | 8,934,369 | 9,611,070 | 10,902,146 | 11,847,412 | 13,487,629 |
| 091 | BLUE LICK ELEMENTARY SCHOOL | 4,405,181 | 5,546,477 | 5,401,715 | 5,167,951 | 5,564,674 |
| 092 | CRUMS LANE ELEMENTARY SCHOOL | 4,645,859 | 5,231,658 | 5,082,974 | 5,313,434 | 5,873,957 |
| 094 | BOWEN ELEMENTARY SCHOOL | 7,122,847 | 8,132,635 | 8,312,072 | 7,642,550 | 8,065,596 |
| 095 | HITE ELEMENTARY SCHOOL | 4,217,074 | 4,846,715 | 4,826,789 | 4,919,352 | 5,329,565 |
| 096 | NORTON | 7,031,388 | 8,224,741 | 8,034,932 | 7,628,323 | 7,871,815 |
| 097 | SHACKLETTE ELEMENTARY SCHOOL | 4,661,653 | 4,991,320 | 4,964,851 | 5,666,519 | 6,351,566 |
| 099 | MINORS LANE ELEMENTARY SCHOOL | 4,563,247 | 5,194,783 | 5,679,495 | 5,825,479 | 6,541,592 |
| 100 | DOSS HIGH SCHOOL | 10,870,374 | 12,089,684 | 13,465,164 | 13,427,476 | 16,274,801 |
| 102 | CHANCEY ELEMENTARY SCHOOL | 5,453,876 | 6,295,894 | 6,410,247 | 6,284,413 | 6,420,140 |
| 103 | SLAUGHTER ELEMENTARY SCHOOL | 5,725,562 | 6,082,411 | 5,754,021 | 6,478,749 | 6,403,925 |
| 104 | TRUNNELL ELEMENTARY SCHOOL | 4,683,280 | 4,844,067 | 5,719,404 | 6,043,858 | 6,693,768 |
| 105 | BALLARD HIGH SCHOOL | 16,610,109 | 17,943,986 | 17,894,419 | 17,921,187 | 19,112,714 |
| 106 | JOHNSONTOWN ROAD ELEMENTARY | 3,641,825 | 4,415,374 | 4,734,861 | 4,661,954 | 5,338,524 |
| 107 | LUHR ELEMENTARY SCHOOL | 5,457,707 | 6,419,344 | 6,191,683 | 6,181,378 | 6,338,263 |
| 109 | WHEELER ELEMENTARY SCHOOL | 5,953,264 | 6,795,768 | 6,580,744 | 6,573,771 | 6,691,884 |
| 110 | WESTERN DAY TREATMENT | 700,778 | 819,126 | 682,306 | 305,660 | 868,646 |
| 115 | GUTERMUTH ELEMENTARY SCHOOL | 4,428,475 | 5,077,687 | 5,690,847 | 5,727,829 | 6,358,684 |
| 116 | WELLINGTON ELEMENTARY SCHOOL | 4,587,827 | 4,866,111 | 5,690,964 | 5,591,774 | 6,268,439 |
| 117 | WILT ELEMENTARY SCHOOL | 4,821,344 | 5,881,495 | 5,423,129 | 5,588,674 | 5,920,555 |
| 119 | CROSBY MIDDLE SCHOOL | 8,734,145 | 10,329,907 | 8,618,827 | 9,339,958 | 8,996,755 |
| 121 | HARTSTERN ELEMENTARY SCHOOL | 4,906,769 | 5,748,663 | 5,511,023 | 6,306,258 | 6,732,404 |
| 124 | UL PACT PROGRAM | 409,182 | 467,485 | 436,980 | 469,917 | 771,550 |
| 126 | LAYNE ELEMENTARY SCHOOL | 3,756,050 | 4,458,639 | 4,767,749 | 4,917,816 | 5,524,995 |
| 127 | AUBURNDALE ELEMENTARY SCHOOL | 5,492,971 | 5,764,193 | 5,880,615 | 6,278,053 | 6,481,824 |
| 128 | PRICE ELEMENTARY SCHOOL | 5,549,572 | 6,048,100 | 6,162,181 | 6,046,663 | 6,598,400 |
| 129 | BRECKINRIDGE METROPOLITAN SCH | 5,548,645 | 6,143,990 | 5,928,491 | 3,400,825 | 6,257,671 |
| 131 | EISENHOWER ELEMENTARY SCHOOL | 5,121,153 | 6,181,273 | 5,867,482 | 5,807,791 | 6,203,619 |
| 133 | LASSITER MIDDLE SCHOOL | 8,319,609 | 10,230,725 | 9,405,699 | 10,109,649 | 10,117,850 |
| 134 | KLONDIKE LANE ELEMENTARY SCH | 4,684,726 | 5,694,001 | 5,847,124 | 5,661,977 | 6,575,101 |
| 138 | LOUISVILLE DAY | 580,831 | 255,291 | (42) | - | - |
| 144 | STUART ACADEMY | 8,213,004 | 11,661,376 | 12,101,325 | 11,557,163 | 13,611,967 |
| 145 | LAUKHUF ELEMENTARY SCHOOL | 5,080,396 | 6,116,908 | 6,368,987 | 6,112,958 | 7,181,276 |
| 146 | LOWE ELEMENTARY SCHOOL | 5,450,426 | 6,402,310 | 6,160,743 | 6,069,085 | 6,426,631 |
| 147 | MILL CREEK ELEMENTARY SCHOOL | 4,280,423 | 4,382,858 | 5,173,906 | 5,497,944 | 5,048,065 |
| 149 | BLAKE ELEMENTARY SCHOOL | 4,472,633 | 4,810,238 | 4,463,991 | 5,589,055 | 6,199,510 |
| 155 | MOORE TRAD SCHOOL | 19,720,124 | 21,304,977 | 25,524,669 | 23,556,985 | 24,020,685 |
| 156 | DUNN ELEMENTARY SCHOOL | 4,938,792 | 5,510,520 | 5,348,086 | 4,968,025 | 5,436,121 |
| 162 | KAMMERER MIDDLE SCHOOL | 7,789,955 | 9,536,622 | 8,866,318 | 8,535,919 | 9,865,340 |
| 163 | KNIGHT MIDDLE SCHOOL | 4,606,235 | 5,455,352 | 6,836,547 | 7,747,298 | 9,150,808 |
| 164 | CONWAY MIDDLE SCHOOL | 6,911,835 | 7,645,234 | 7,787,464 | 8,314,281 | 8,771,035 |
| 165 | BROWN SCHOOL | 8,093,998 | 9,714,366 | 9,572,542 | 9,074,435 | 9,632,557 |
| 166 | JEFFERSTOWN ELEMENTARY SCHOOL | 6,714,745 | 7,455,753 | 7,444,636 | 7,460,763 | 7,992,481 |
| 167 | CARRITHERS MIDDLE SCHOOL | 5,639,433 | 6,221,036 | 5,986,417 | 7,070,141 | 6,679,320 |
| 175 | KENNEDY ALEX R | 3,574,339 | 4,170,275 | 4,775,007 | 4,566,843 | 5,018,323 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

| Instructional Level | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|---------------------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 179 | CENTRAL HIGH SCHOOL | 11,741,855 | 12,456,647 | 12,672,103 | 13,396,172 | 13,141,026 |
| 182 | PERRY ELEMENTARY SCHOOL | 5,620,438 | 5,170,717 | 4,980,329 | 5,977,019 | 6,281,732 |
| 183 | ALFRED BINET SCHOOL | 3,601,447 | 4,164,371 | 3,681,584 | 4,912,091 | 4,593,907 |
| 185 | ATKINSON ELEMENTARY SCHOOL | 5,176,643 | 5,654,998 | 5,846,907 | 6,271,590 | 6,958,786 |
| 186 | NEWCOMER ACADEMY | 7,453,539 | 8,652,608 | 9,274,828 | 9,209,330 | 9,210,843 |
| 191 | DUBOIS ACADEMY | 6,092,600 | 7,689,787 | 8,205,755 | 8,007,339 | 8,126,882 |
| 193 | MARYHURST SCHOOL | 1,498,691 | 1,665,216 | 1,847,802 | 484,184 | 1,818,027 |
| 200 | MANUAL HIGH SCHOOL | 15,290,742 | 16,930,315 | 16,725,347 | 16,153,674 | 16,882,069 |
| 201 | THE PHOENIX SCHOOL OF DISCOVER | 6,881,684 | 8,304,428 | 8,032,467 | 4,726,990 | 7,845,878 |
| 202 | MINOR DANIELS ACADEMY | 5,809,385 | 6,130,894 | 6,222,193 | 3,733,785 | 7,221,575 |
| 211 | STOPHER ELEMENTARY | 6,848,986 | 7,633,747 | 7,295,380 | 7,320,961 | 7,761,490 |
| 212 | FARMER ELEMENTARY | 7,109,696 | 8,256,983 | 7,714,786 | 7,410,372 | 7,746,988 |
| 219 | RAMSEY MIDDLE SCHOOL | 8,330,046 | 9,566,844 | 9,787,335 | 10,518,904 | 11,395,393 |
| 220 | BELLEWOOD | 738,966 | 641,752 | 294,868 | 207,142 | 353,444 |
| 221 | BROOKLAWN | 2,482,669 | 2,343,335 | 1,329,526 | 1,123,672 | 1,049,908 |
| 222 | WESTPORT EARLY CHILDHOOD CTR | 1,541,257 | 2,102,457 | 2,238,956 | 845,052 | 3,025,870 |
| 225 | BLOOM ELEMENTARY SCHOOL | 5,231,375 | 5,896,353 | 5,858,135 | 5,571,267 | 5,765,908 |
| 240 | ENGELHARD ELEMENTARY SCHOOL | 4,618,199 | 4,977,428 | 5,074,898 | 5,206,365 | 5,736,794 |
| 243 | BYCK ELEMENTARY SCHOOL | 4,363,899 | 4,527,632 | 4,853,590 | 5,169,289 | 5,285,980 |
| 250 | FIELD ELEMENTARY SCHOOL | 4,897,333 | 5,400,823 | 5,556,251 | 5,460,968 | 5,959,884 |
| 255 | ECHO TRAIL MIDDLE SCHOOL | - | 376,589 | 6,443,734 | 5,326,070 | 9,438,391 |
| 260 | BRANDEIS ELEMENTARY SCHOOL | 4,801,107 | 5,739,710 | 5,069,936 | 5,459,198 | 5,801,039 |
| 270 | FOSTER TRADITIONAL ACADEMY | 4,908,391 | 5,315,903 | 5,947,134 | 5,763,113 | 5,323,126 |
| 290 | FRAYSER ELEMENTARY SCHOOL | 4,687,350 | 5,269,211 | 5,680,848 | 5,582,738 | 6,679,890 |
| 300 | HAZELWOOD ELEMENTARY SCHOOL | 4,746,732 | 5,495,130 | 5,513,094 | 6,038,925 | 6,580,610 |
| 320 | HIGHLAND MIDDLE SCHOOL | 7,284,535 | 8,214,439 | 8,034,017 | 8,855,565 | 7,956,919 |
| 323 | COCHRAN ELEMENTARY SCHOOL | 3,730,397 | 4,253,273 | 5,144,305 | 5,484,494 | 6,345,783 |
| 325 | JACOB ELEMENTARY SCHOOL | 5,024,834 | 6,304,624 | 6,902,249 | 6,316,713 | 7,065,479 |
| 335 | IROQUOIS HIGH SCHOOL | 12,583,009 | 12,829,635 | 14,015,153 | 15,466,954 | 16,981,499 |
| 340 | MEYZEEK MIDDLE SCHOOL | 7,937,215 | 8,372,573 | 8,800,164 | 9,289,071 | 9,072,589 |
| 344 | GHEENS PRESCHOOL | - | - | 27,283 | 159,430 | 831,698 |
| 345 | THOMAS JEFFERSON PRESCHOOL | - | - | 11,488 | 459,430 | 765,368 |
| 371 | NORTON COMMONS | 5,351,902 | 6,586,308 | 6,462,305 | 5,853,847 | 6,651,807 |
| 374 | WHITNEY YOUNG ELEMENTARY SCHL | 3,838,512 | 4,143,773 | 4,599,648 | 4,964,155 | 3,844,258 |
| 396 | JEFFERSON COUNTY TRADITIONAL | 7,988,727 | 9,593,313 | 8,574,070 | 8,555,651 | 8,480,434 |
| 406 | HUDSON MIDDLE SCHOOL | - | 230,119 | 8,783,781 | 6,591,156 | 10,173,266 |
| 432 | KING ELEMENTARY SCHOOL | 4,007,286 | 3,570,279 | 4,933,080 | 4,773,329 | 5,194,769 |
| 435 | NOE MIDDLE SCHOOL | 11,073,116 | 12,418,426 | 11,074,084 | 11,982,635 | 11,574,324 |
| 440 | MCFERRAN ELEMENTARY SCHOOL | 6,076,115 | 6,510,613 | 8,252,748 | 7,713,728 | 7,812,188 |
| 456 | ACKERLY | 225,290 | 219,148 | 219,848 | 75,821 | 249,192 |
| 458 | MARY RYAN ACADEMY | 946,248 | 1,035,311 | 1,015,648 | 1,067,300 | 1,208,168 |
| 463 | JEFFERSON REG. JUV. DET. CNTR | 446,094 | 603,024 | 429,281 | 153,243 | 119,459 |
| 465 | HEUSER HEARING & LANGUAGE ACAD | 432,763 | 129,427 | 41,137 | 200,068 | 80,967 |
| 470 | JOHNSON TRADITIONAL MIDDLE SCH | 6,144,779 | 6,155,064 | 5,902,172 | 7,465,565 | 6,632,906 |
| 480 | MAUPIN ELEMENTARY SCHOOL | 4,009,110 | 4,420,880 | 5,039,004 | 4,909,823 | 5,176,363 |
| 500 | PORTLAND ELEMENTARY SCHOOL | 3,226,767 | 3,787,007 | 4,673,059 | 4,338,261 | 4,886,461 |
| 520 | LINCOLN ELEMENTARY SCHOOL | 5,695,517 | 6,490,570 | 6,423,766 | 6,392,701 | 6,805,121 |
| 530 | ROOSEVELT-PERRY ELEMENTARY | 23,094 | 90 | - | - | - |
| 560 | RUTHERFORD ELEMENTARY SCHOOL | 4,119,076 | 4,535,154 | 4,210,535 | 5,545,499 | 5,770,633 |
| 580 | SEMPLE ELEMENTARY SCHOOL | 5,649,119 | 6,336,164 | 7,728,670 | 7,894,540 | 8,776,593 |
| 590 | SHAWNEE HIGH SCHOOL | 7,902,902 | 9,010,458 | 15,882,706 | 13,965,965 | 15,227,066 |
| 610 | SHELBY ELEMENTARY SCHOOL | 5,441,603 | 5,279,619 | 5,860,138 | 5,694,763 | 5,238,434 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

| Instructional Level | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|---------------------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 620 | OLMSTED ACADEMY NORTH | 5,961,594 | 6,479,280 | 6,643,223 | 7,824,619 | 7,280,530 |
| 660 | COLERIDGE TAYLOR ELEMENTARY | 4,121,424 | 4,756,421 | 5,246,587 | 5,733,673 | 5,605,113 |
| 680 | CARTER TRADITIONAL ELEMENTARY | 5,405,866 | 5,448,245 | 4,629,842 | 5,770,556 | 5,300,395 |
| 710 | WESTERN MIDDLE SCHOOL | 7,161,052 | 6,959,909 | 6,411,100 | 8,007,116 | 7,777,873 |
| 720 | KENNEDY JOHN F | 4,433,531 | 4,961,429 | 5,633,068 | 5,885,635 | 6,542,907 |
| 730 | OLMSTED ACADEMY SOUTH | 7,612,485 | 7,486,317 | 8,141,855 | 8,462,992 | 7,803,258 |
| 768 | HOME OF THE INNOCENTS DISCOVER | 302,618 | 338,907 | 271,457 | 173,238 | 591,766 |
| 769 | HOME OF THE INNOCENTS WEINBERG | 1,004,820 | 1,112,422 | 1,056,330 | 476,494 | 1,043,923 |
| 784 | PEACE ACADEMY | 3,536,214 | 3,441,391 | 3,979,863 | 1,610,228 | 4,224,811 |
| 800 | GRACE JAMES ACAD OF EXCELL | 3,533,070 | 4,525,697 | 6,202,875 | 7,051,945 | 6,898,185 |
| 903 | BOYS & GIRLS HAVEN | 269,219 | 460,261 | 369,979 | 162,993 | 554,059 |
| 906 | DAWSON ORMAN ED CENTER | 250,909 | 257,627 | 260,328 | 745,775 | 24,598 |
| 915 | ST JOSEPH CHILDREN'S HOME | 502,995 | 744,992 | 1,003,755 | 200,158 | 1,070,715 |
| 917 | CHURCHILL PARK REHABILITATION | 5,266,787 | 6,376,283 | 6,517,346 | 7,362,379 | 8,131,011 |
| 919 | GEORGE UNSELD EARLY CHILHD CTR | 2,648,359 | 2,884,324 | 3,101,349 | 3,267,739 | 4,046,918 |
| 920 | AHRENS EDUCATIONAL RESOURCE | 998,137 | 1,138,264 | 1,080,335 | 723,925 | 1,208,915 |
| 933 | STATE AGENCY ADMINISTRATION | 845,018 | 1,066,907 | 761,268 | 391,350 | 921,470 |
| 935 | CAREER & TECH ED SYSTEM WIDE | 847,812 | 2,010,394 | 3,732,137 | 3,929,841 | 3,337,244 |
| 945 | SCHOOL COSTS PAID CENTRALLY | 17,143,851 | 24,754,284 | 30,865,861 | 30,862,604 | 57,054,816 |
| 950 | DISTRICTWIDE EXPENSE | 39,068,093 | 44,846,181 | 50,905,944 | 48,009,458 | 48,079,898 |
| 951 | PATHFINDER SCHOOL OF INNOV | 9,041,259 | 8,777,498 | 12,662,543 | 10,502,621 | 12,228,324 |
| 957 | MCFERRAN PRESCHOOL ACADEMY | 877,242 | 876,759 | 869,200 | 280,086 | 1,327,178 |
| 960 | DISTRICTWIDE EXPENSES | 2,320,894 | 2,018,962 | 3,952,809 | 230,180,981 | 69,640,695 |
| 978 | CHALLENGER LEARNING CENTER | - | 131,466 | (430) | - | - |
| 985 | YPAS | 2,179,595 | 2,341,489 | 3,282,883 | 563,699 | 3,272,172 |
| 990 | ELEV8 STUDENT LEARNING CTR | - | - | 1,382,833 | 1,426,620 | 2,358,945 |
| 994 | EXCEPTIONAL CHILD CTR | 99,160 | 69,706 | 94,928 | 92,960 | 27,904 |
| 998 | HOME/HOSPITAL | 671,368 | 708,573 | 1,179,071 | 903,738 | 1,359,941 |
| AB1 | CHIEF OF STAFF | 662,397 | 604,014 | 3,308,146 | 1,092,822 | 1,430,764 |
| AC1 | ACCOUNTING SERVICES | 1,699,760 | 1,692,163 | 1,936,870 | 1,718,092 | 2,688,211 |
| AD1 | ADMINISTRATION | 659,194 | 805,325 | 961,751 | 741,109 | 972,820 |
| AE1 | ADULT EDUCATION | 139,707 | 131,241 | 148,087 | 145,851 | 216,077 |
| AI1 | ACCELERATED IMPROVEMENT (AIS) | 847,003 | 1,040,789 | 1,196,395 | 1,121,389 | 1,127,493 |
| AO1 | ACADEMICS | 2,525,940 | 2,112,036 | 2,181,400 | 3,149,554 | 2,742,031 |
| AS1 | SCHOOLS DIVISION | 261,660 | 527,720 | 1,098,429 | 461,347 | 721,460 |
| AT1 | ACTIVITIES AND ATHLETICS | 707,743 | 908,009 | 878,135 | 948,526 | 1,098,279 |
| BA1 | BENEFITS AND EMPLOYEE SERVICES | 1,397,325 | 1,488,592 | 1,948,310 | 1,963,442 | 2,723,797 |
| CA1 | PROFESSIONAL LEARNING | 2,382,278 | 1,945,584 | 3,282,992 | 5,782,826 | 6,563,482 |
| CC1 | COMMUNICATION/COMMUNITY RELA | 1,483,288 | 2,300,846 | 2,827,354 | 2,099,484 | 2,156,996 |
| CE1 | TECHNOLOGY-SUPPORT | 2,808,500 | 3,055,034 | 2,749,343 | 2,841,079 | 2,893,129 |
| CH1 | SCHOOL CHOICE | 1,805,484 | 1,656,982 | 1,859,261 | 1,928,964 | 2,083,292 |
| CI1 | FACILITIES CAPITAL IMPROVEMENT | 9,381,872 | 15,029,003 | 11,382,305 | 6,759,984 | 7,009,984 |
| CM1 | ELEM & SECONDARY ACADEMICS | 2,948,120 | 2,859,741 | 3,539,614 | 4,691,893 | 6,329,304 |
| CT1 | HR PERSONNEL SERVICE | 3,462,871 | 4,069,366 | 4,810,300 | 5,059,707 | 5,980,708 |
| DE1 | DUVALLE EDUCATION CENTER | 503,658 | 514,056 | 534,615 | 546,390 | 496,069 |
| DV1 | DIVERSITY EQUITY POVERTY DIV | 3,880,410 | 4,489,203 | 6,497,398 | 6,348,032 | 6,273,043 |
| EA1 | EARLY CHILDHOOD | 1,293,109 | 560,149 | 1,592,835 | 667,284 | 1,348,092 |
| EC1 | EXCEPTIONAL CHILD EDUCATION | 6,969,533 | 7,870,329 | 8,649,734 | 10,642,924 | 4,522,792 |
| ER1 | LABOR MGT & EMPLOYEE RELATIONS | 668,281 | 707,977 | 893,293 | 901,958 | 1,050,587 |
| EV1 | ACCT, RES & SYSTEM IMP | 487,603 | 603,548 | 675,924 | 668,248 | 834,278 |
| FA1 | FACILITY PLANNING | 1,074,308 | 1,262,351 | 1,197,870 | 1,394,933 | 1,658,393 |
| FI1 | SCHOOL CULTURE & CLIMATE | 2,454,125 | 4,024,524 | 6,154,848 | 6,777,803 | 7,060,848 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

| Instructional Level | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|---------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| FM1 | FACILITY MGMT SER | - | - | 3,744,072 | 8,657,063 | 13,168,821 |
| FO1 | MIDDLE SCHOOLS | 498,632 | 622,481 | 660,733 | 1,541,577 | 780,672 |
| FP1 | BUDGET | 886,424 | 728,747 | 710,462 | 813,624 | 747,360 |
| FS1 | FINANCE | 309,079 | 287,552 | 449,684 | 380,066 | 307,266 |
| GA1 | GRANTS AND AWARDS ACCOUNTING | 600,303 | 624,058 | 625,504 | 643,657 | 716,298 |
| GC1 | GENERAL COUNSEL | 1,831,835 | 1,795,952 | 2,426,861 | 2,486,846 | 3,012,729 |
| GL1 | GREATER LOU ED COOP | 149,564 | 72,243 | - | 289,130 | - |
| HP1 | HEALTH AND WELLNESS | 3,138,647 | 3,356,376 | 5,860,539 | 3,998,775 | 9,568,400 |
| HU1 | HUMAN RESOURCES | 1,074,128 | 1,071,031 | 1,070,267 | 639,984 | 1,087,767 |
| IA1 | INTERNAL AUDIT | 702,380 | 907,887 | 1,033,942 | 948,302 | 1,001,306 |
| LE1 | MULTILINGUAL LEARNERS | 1,906,119 | 2,413,006 | 2,162,535 | 3,821,172 | 5,416,133 |
| LI1 | EDUCATION TECHNOLOGY | 2,044,973 | 2,021,591 | 1,925,743 | 2,091,073 | 2,660,645 |
| MI1 | TECHNOLOGY-ENGINEERING | 9,213,430 | 9,031,108 | 8,750,037 | 9,735,080 | 10,032,647 |
| MP1 | MATERIALS PRODUCTION | 1,617,353 | 1,636,597 | 1,693,835 | 1,889,711 | 1,899,322 |
| ON1 | ELEM ZONE1 | 438,665 | 842,218 | 690,829 | 671,041 | 545,792 |
| OP1 | OPERATIONS | 1,398,612 | 1,360,175 | 2,225,776 | 1,662,419 | 2,333,434 |
| PL1 | SYSTEMS IMPROVEMENT | 1,449,301 | 1,536,255 | 1,652,004 | 1,769,122 | 1,791,011 |
| PM1 | PROPERTY MGMT & MAINT | 26,859,587 | 28,022,851 | 22,309,424 | 23,922,842 | 25,744,530 |
| PP1 | PUPIL PERSONNEL | 1,383,253 | 1,386,216 | 1,459,765 | 1,539,460 | 1,623,273 |
| PR1 | PAYROLL AND CASH MANAGEMENT | 1,498,081 | 1,509,756 | 1,723,746 | 1,908,878 | 2,133,376 |
| PU1 | PURCHASING | 1,045,396 | 1,097,305 | 1,076,847 | 1,249,193 | 1,240,989 |
| RD1 | RESOURCE DEVELOPMENT | 532,311 | 555,124 | 557,182 | 590,007 | 607,365 |
| SF1 | FAC ENV SFTY SERV | 1,436,319 | 1,486,826 | 6,379,401 | 6,983,904 | 2,598,219 |
| SI1 | SECURITY AND INVESTIGATIONS | 3,116,325 | 3,824,780 | 4,970,977 | 6,228,203 | 9,214,759 |
| SN1 | SCHOOL NUTRITION SERV | - | 1,431 | - | - | - |
| SP1 | SUPPORT PROGRAMS | 1,459,332 | 1,666,139 | 1,699,131 | 2,090,034 | 1,595,541 |
| SR1 | STOBER | - | - | 921,235 | 953,271 | 953,271 |
| ST1 | TRANSITION READINESS | 1,542,952 | 1,668,415 | 1,834,264 | 1,929,190 | 2,135,913 |
| SU1 | SUPPLY SERVICES | 2,296,619 | 2,289,732 | 3,241,263 | 3,477,129 | 3,446,394 |
| SX1 | HIGH SCHOOLS | 664,145 | 860,501 | 783,051 | 896,608 | 786,555 |
| TD1 | TECHNOLOGY-CYBER | 8,290,471 | 31,341,963 | 26,803,969 | 7,154,961 | 7,841,395 |
| TH1 | ELEM ZONE 3 | 454,259 | 700,333 | 565,854 | 568,304 | 529,873 |
| TI1 | TITLE I,II,IV, & PRG SUPPORT | 431,906 | 605,739 | 5,225,309 | 7,187,716 | 4,278,000 |
| TR1 | TRANSPORTATION SERVICES | 46,980,074 | 47,194,993 | 68,855,913 | 75,761,106 | 70,350,060 |
| TS1 | ASSESSMENT | 690,915 | 881,806 | 913,211 | 787,124 | 682,747 |
| TW1 | ELEM ZONE 2 | 450,454 | 562,921 | 597,502 | 594,574 | 520,228 |
| VM1 | VEHICLE MAINTENANCE | 17,166,988 | 21,130,085 | 21,971,630 | 17,153,807 | 19,022,162 |
| GRAND TOTAL | | 1,271,018,044 | 1,473,860,284 | 1,551,657,978 | 1,744,360,855 | 1,716,416,094 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE 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 | 884,525 |
| 011010 | SPECIALIST-CERTIFIED SALARY | 1,997,371 | 1,992,274 | 2,031,986 | 2,489,064 | 2,847,510 |
| 011011 | SUPERVISOR-CERTIFIED SALARY | 309,329 | 508,753 | 602,560 | 778,810 | 400,200 |
| 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 | 1,272,807 |
| 011016 | INSTRUCTIONAL COACH (SCH BSD) | 11,506,397 | 11,805,701 | 12,223,562 | 12,778,000 | 13,680,752 |
| 011020 | CERTIFIED SALARY-PRINCIPAL | 18,095,346 | 19,159,751 | 20,677,015 | 19,043,100 | 21,601,900 |
| 011021 | CERTIFIED SALARY-AST PRINCIPAL | 29,948,108 | 31,780,384 | 35,793,884 | 33,296,071 | 37,841,750 |
| 011022 | CERTIFIED SALARY-TEACHERS | 376,446,263 | 383,085,405 | 425,854,420 | 462,708,006 | 502,127,305 |
| 011023 | CERTIFIED SALARY-LIBRARIAN | 10,730,828 | 10,714,967 | 11,542,719 | 11,758,452 | 13,045,520 |
| 011024 | CERTIFIED SALARY-COUNSELOR | 23,448,070 | 25,944,922 | 29,245,088 | 29,886,328 | 33,087,428 |
| 011025 | CERTIFIED SALARY-PSYCHOLOGIST | 3,216,202 | 3,721,774 | 4,598,537 | 4,695,568 | 5,647,584 |
| 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 | 21,845,386 |
| 011038 | RESOURCE TEACHER-OTHER | 143,773 | 500,376 | 152,579 | 2,636,967 | 1,390,492 |
| 011039 | CERTIFIED SALARY-TEACHER/PT | 1,362,069 | 1,981,057 | 1,366,712 | 20,000 | 254,200 |
| 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 | 2,000 |
| 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 | 5,468,116 |
| 011122 | EXT DAY TEACHER | 769 | 488 | 262 | 351,500 | 354,500 |
| 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 | 22,889,850 |
| 011285 | DEPT HEAD/TEAM LDR | 863,396 | 819,047 | 874,198 | 1,436,522 | 1,525,962 |
| 011327 | OTHER CERTIFIED WORKSHOPS | 3,214,595 | 5,253,518 | 6,645,320 | 1,555,539 | 2,258,055 |
| 011392 | OTHER CERTIFIED-EXT TIME | 7,338,728 | 6,568,455 | 20,282,879 | 12,884,153 | 11,157,430 |
| 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 | 8,171,448 |
| 012089 | CERTIFIED SUBS-INSTRUCTOR | 21,081 | 8,353 | 53,845 | 4,000 | 3,250 |
| 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 | 44,318,500 |
| 013015 | CLRK/SEC PT CLASSIFIED SALARY | 101,531 | 126,680 | 102,229 | 110,380 | 90,024 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

| Instructional Level & Object Code | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|-----------------------------------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 013018 | THERAPIST-CLASSIFIED SALARY | 9,747,212 | 10,869,463 | 11,685,781 | 11,757,710 | 13,058,130 |
| 013028 | CLASSIFIED-INSTRUCT ASST | 20,874,936 | 22,324,578 | 24,136,675 | 32,736,888 | 34,367,622 |
| 013029 | CLASSIFIED INSTR ASST/PT | 579 | 22,774 | 1,072 | 2,000 | 1,500 |
| 013030 | CLASSIFIED-LUNCHRM/OFFICE ASST | 1,351,551 | 1,330,608 | 1,346,947 | 1,752,672 | 2,032,510 |
| 013044 | CLASSIFIED SALARY-OTH INST EMP | 9,006,309 | 10,284,875 | 9,926,154 | 14,846,604 | 14,691,428 |
| 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 | 30,754,944 |
| 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 | 7,700,000 |
| 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 | 9,738,781 |
| 013061 | CLASSIFIED SALARY-CUSTODIAN | 15,441,039 | 16,841,065 | 17,690,941 | 27,122,704 | 27,482,824 |
| 013063 | CLASSIFIED SALARY-SCH SECURITY | 5,372,162 | 11,373,855 | 13,491,679 | 13,609,190 | 14,505,435 |
| 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 | 6,163,346 |
| 013067 | CLASSIFIED SAL-TECH/SAFET INSP | 130,213 | 140,530 | 146,991 | 146,991 | - |
| 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 | 3,153,466 |
| 013072 | CLASSIFIED SAL-REG MAINTENANCE | 7,558,396 | 7,822,809 | 8,090,347 | 9,274,988 | 10,192,955 |
| 013074 | CLASSIFIED SAL-SUMMER MAINTNCE | 48,186 | 28,688 | (51,381) | - | 21,397 |
| 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 | 2,800,168 |
| 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 | 43,416 |
| 013081 | CLASSIFIED SAL-INSTRUCTOR/CERS | 1,465,626 | 1,347,457 | 1,242,650 | 1,075,061 | 1,238,896 |
| 013082 | CLASSIFIED SAL-OTHER SUPP STAF | 6,963,656 | 8,595,861 | 13,071,445 | 11,851,046 | 15,870,840 |
| 013084 | OTH ADMIN STAFF-CLASSIFIED SAL | 7,819,177 | 7,854,257 | 9,002,480 | 12,371,120 | 9,984,818 |
| 013086 | DIRECTOR-CLASSIFIED | 4,332,133 | 4,824,943 | 6,733,942 | 5,547,151 | 8,182,451 |
| 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 | 86,419 |
| 013089 | MANAGER-CLASSIFIED | 2,216,517 | 2,956,971 | 3,802,497 | 4,058,877 | 3,198,942 |
| 013091 | COORDINATOR-CLASS | 8,048,528 | 8,697,735 | 9,766,859 | 11,127,462 | 14,107,928 |
| 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 | 3,814,536 |
| 013098 | NURSE-CLASSIFIED | 1,882,004 | 1,914,082 | 1,989,523 | 1,963,637 | 2,911,892 |
| 013127 | OTHER CLASSIFIED WORKSHOPS | - | - | - | 10,000 | - |
| 013183 | CLS SAL-WRSH/ CURR STIP/CLASS | 787,448 | 685,644 | 771,453 | 281,350 | 310,400 |
| 013195 | OTHER CLASSIFIED-EXT TIME | 3,263,826 | 4,083,102 | 5,591,127 | 4,736,478 | 4,391,160 |
| 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 | 6,695,379 |
| 0150 | CLASSIFIED SUBSTITUTE SALARY | 48,765 | 110,447 | 226,999 | 110,000 | - |
| 015031 | CLASSIFIED-SUBSTITUTE CLERK | 254,547 | 446,581 | 418,174 | 105,250 | 99,140 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

| Instructional Level & Object Code | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|-----------------------------------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 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 | 1,735,600 |
| 015063 | SUB SECURITY MONITOR | 46,616 | 88,006 | 78,108 | 10,550 | 14,050 |
| 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 | 3,000 |
| 015091 | CLASSIFIED SUB ASSISTANT | 143,213 | 262,799 | 358,962 | 49,565 | 42,623 |
| 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 | 28,600 |
| 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 | 583,915 |
| 0213 | GROUP LIABILITY INSURANCE | 2,900,707 | 3,935,284 | 3,298,410 | 3,121,949 | 3,315,206 |
| 0215 | DISABILITY INSURANCE | 1,111,628 | 1,239,472 | 1,165,922 | 1,640,941 | 2,262,862 |
| 0221 | EMPLOYER FICA CONTRIBUTION | 8,988,256 | 9,428,186 | 11,462,218 | 9,337,608 | 12,574,871 |
| 0222 | EMPLOYER MEDICARE CONTRIBUTION | 10,394,963 | 10,986,323 | 12,809,995 | 9,305,919 | 13,794,540 |
| 0231 | KTRS EMPLOYER CONTRIBUTION | 17,797,685 | 18,733,148 | 21,517,470 | 14,735,081 | 21,001,980 |
| 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 | 37,697,361 |
| 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 | 785,011 |
| 0260 | WORKERS COMPENSATION | 5,088,977 | 7,272,007 | 6,878,671 | 4,260,984 | 6,137,603 |
| 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 | 1,637,678 |
| 0335 | PROFESSIONAL CONSULTANT | 74,009 | - | 120 | - | 860 |
| 0338 | REGISTRATION FEES | 284,429 | 431,453 | 597,864 | 608,074 | 615,220 |
| 0339 | OTR PROF TRAINING & DEV SVCS | 980,162 | 333,494 | (528,661) | 1,174,521 | 441,683 |
| 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 | 895,500 |
| 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 | 7,137,820 |
| 0347 | SECURITY SERVICES | 273,011 | 400,884 | 292,437 | 411,458 | 346,658 |
| 0349 | OTHER PROFESSIONAL SERVICES | 8,015,238 | 4,658,708 | 6,430,341 | 11,052,670 | 13,563,959 |
| 0352 | OTHER TECHNICAL SERVICES | - | - | - | 500 | 333 |
| 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 | 1,135,000 |
| 0424 | CONTRACT GROUNDS SERVICE | 69,016 | 42,056 | 171,995 | 155,000 | 505,000 |
| 0426 | LAUNDRY/DRY CLEANING SERVICES | 230 | (285) | - | - | - |
| 0432 | TECHNOLOGY-RELATED R&M | 550,173 | 1,450,750 | 3,631,698 | 860,673 | 1,132,886 |
| 0433 | EQUIP/MACHINERY/FURNITURE R&M | 121,633 | 152,565 | 100,053 | 171,039 | 165,906 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

| Instructional Level & Object Code | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|-----------------------------------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 0434 | BUILDING REPAIRS & MAINTENANCE | 1,081,445 | 4,078,392 | 2,598,375 | 3,124,627 | 1,707,618 |
| 0435 | Vehicle Repair and Maintenance | 32,128 | 12,546 | 1,805 | 31,841 | 15,500 |
| 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 | 8,198,120 |
| 0441 | LAND OR BUILDING RENT | 39,255 | 57,061 | 1,042,862 | 1,152,504 | 1,154,004 |
| 0444 | COPIER RENTAL | 66,712 | 129,782 | 147,300 | 205,800 | 228,600 |
| 0449 | OTHER RENTALS | 524,536 | 1,129,896 | 1,511,873 | 245,702 | 397,887 |
| 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 | 82,700 |
| 0514 | CONTRACT BUS SERVICES | 813,803 | 455,798 | 1,324,858 | 11,994,015 | 3,677,116 |
| 0515 | CONTRACTED BUS MAINTENANCE SRV | 68,514 | 52,544 | 75,571 | 88,000 | 113,000 |
| 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 | 1,017,600 |
| 0531 | POSTAGE | 338,344 | 419,031 | 417,879 | 506,804 | 512,796 |
| 0532 | TELEPHONE | 1,508,506 | 2,606,364 | 2,388,394 | 1,615,800 | 1,596,250 |
| 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 | 142,890 |
| 0537 | CABLE TV | 1,792 | 1,876 | 2,289 | 3,400 | 4,200 |
| 0538 | SHIPPING/DELIVERY/FREIGHT SVCS | 14,097 | 13,767 | 18,696 | 14,411 | 13,882 |
| 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 | 17,167 |
| 0553 | PUBLICATIONS | - | - | - | - | 5,000 |
| 0559 | OTHER PRINTING | 689,177 | 884,410 | 630,105 | 683,705 | 748,227 |
| 0561 | TUITION | 12,199 | 311 | 14,805 | 1,000 | 2,600 |
| 0569 | TUITION - OTHER | 183,409 | 240,871 | 266,167 | 331,700 | 294,300 |
| 0580 | TRAVEL | 197,518 | 441,718 | 653,530 | 598,501 | 743,537 |
| 0581 | TRAVEL MILEAGE | 212,593 | 360,277 | 298,941 | 446,819 | 483,986 |
| 0589 | TRAVEL - OTHER | 452,683 | 888,875 | 8,568 | - | - |
| 0610 | GENERAL SUPPLIES | 4,340,309 | 10,445,246 | 12,283,361 | 16,641,852 | 8,454,814 |
| 0616 | FOOD NON INSTR NON FOOD SVC | 111,154 | 127,920 | 281,525 | 93,850 | 68,350 |
| 0617 | FOOD INSTR NON FOOD SERVICE | 27,498 | 29,986 | 34,354 | 12,700 | 38,300 |
| 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 | - | 35,000 |
| 0626 | GASOLINE | 306,946 | 345,949 | 475,434 | 398,299 | 460,883 |
| 0627 | DIESEL FUEL | 5,125,069 | 5,613,509 | 5,653,829 | 5,280,067 | 5,233,030 |
| 0630 | FOOD | - | 53,165 | 19,143 | 60,000 | 60,000 |
| 0641 | LIBRARY BOOKS | 712,310 | 746,789 | 816,201 | 422,309 | 473,931 |
| 0642 | PERIODICALS & NEWSPAPERS | 181,581 | 204,665 | 116,624 | 93,150 | 119,389 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

| Instructional Level & Object Code | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|-----------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 0643 | SUPPLEMENTARY BKS/STUDY GUIDES | 1,624,911 | 1,492,163 | 885,297 | 646,828 | 679,866 |
| 0644 | TEXTBOOK & OTHER INSTR MATERIA | 809,851 | 705,718 | 482,471 | 3,552,184 | 355,525 |
| 0645 | AUDIOVISUAL MATERIALS | 9,565 | 8,325 | 3,873 | 7,050 | 4,935 |
| 0646 | TESTS | 268,262 | 204,177 | 62,762 | 167,500 | 79,000 |
| 0647 | REFERENCE MATERIALS | 2,362 | 65,020 | 15,479 | 44,999 | 11,010 |
| 0649 | BINDING & REPAIRS | 4,222 | - | - | - | - |
| 0650 | SUPPLIES TECHNOLOGY RELATED | 5,795,471 | 6,981,349 | 8,315,672 | 10,631,072 | 10,981,433 |
| 0661 | LUBRICANTS | 73,591 | 102,860 | 79,982 | 110,000 | 127,500 |
| 0662 | TIRES & TUBES | 409,309 | 429,855 | 361,979 | 314,000 | 305,000 |
| 0663 | REPAIR PARTS | 2,406,373 | 2,912,026 | 2,718,605 | 1,952,152 | 2,149,221 |
| 0669 | OTHER TRANSPORTATION R & M | 102,600 | 227,196 | (14,448) | 76,884 | 32,260 |
| 0673 | STUDENT FEES & REGISTRATIONS | 6,421 | 12,262 | 770 | 1,100 | 9,592 |
| 0674 | STUDENT AWARDS | 4,215 | 12,005 | 13,625 | 37,716 | 41,728 |
| 0675 | STUDENT ORGANIZTN SUPPLIES | 1,850,548 | 1,847,328 | 1,960,833 | 1,919,464 | 1,929,723 |
| 0676 | STUDENT SCHOLARSHIPS | - | - | 944 | 5,000 | 5,000 |
| 0679 | OTHER STUDENT ACTIVITIES | 1,276 | (11,439) | 5,365 | 48,325 | 7,225 |
| 0680 | WELFARE (FOOD/CLOTHES/UTIL) | - | - | 300 | - | - |
| 0692 | HEALTH SUPPLIES | 137,306 | 212,885 | 155,194 | 234,344 | 219,340 |
| 0694 | EQUIPMENT SUPPLIES | 332,430 | 596,444 | 682,897 | 614,204 | 587,000 |
| 0697 | OTHER SUPPLIES & MATERIALS | 1,697,692 | 1,729,753 | 1,957,032 | 1,545,578 | 2,098,228 |
| 0698 | LAWN AND LANDSCAPING SUPPLIES | 14,315 | 13,714 | 48,848 | 35,370 | 34,500 |
| 0710 | LAND & IMPROVEMENTS | 29,900 | 600,448 | 3,794,143 | 51,594 | 15,000 |
| 0731 | MACHINERY | 15,495 | - | 2,164 | 8,530 | 7,500 |
| 0732 | VEHICLES | 727,846 | 3,373,383 | 9,458,837 | 400,000 | 413,317 |
| 0733 | FURNITURE AND FIXTURES | 2,546,429 | 4,043,729 | 7,200,640 | 3,818,478 | 2,867,274 |
| 0734 | TECHNOLOGY-RELATED HARDWARE | 3,962,653 | 23,703,881 | 23,226,743 | 2,774,240 | 4,582,549 |
| 0735 | TECHNOLOGY SOFTWARE | 3,166,958 | 4,230,628 | 3,824,218 | 4,577,962 | 3,412,534 |
| 0739 | OTHER EQUIPMENT | 4,917,374 | 9,794,936 | 8,275,619 | 2,079,793 | 1,955,486 |
| 0810 | DUES & FEES | 288,285 | 264,614 | 334,269 | 296,169 | 349,805 |
| 0811 | PERMITS | 171,600 | 180,397 | 193,533 | 415,000 | 245,700 |
| 0891 | DIPLOMAS & GRADUATION EXPENSES | 51,869 | 41,746 | 60,592 | 60,108 | 58,468 |
| 0893 | UNIFORMS | 262,747 | 189,222 | 285,811 | 310,905 | 431,410 |
| 0894 | INSTRUCTIONAL FIELD TRIPS | 67,641 | 134,862 | 157,656 | 240,542 | 318,668 |
| 0896 | STUDENT WAGES | 16,988 | 12,405 | 17,938 | 16,000 | 35,000 |
| 0899 | OTHER MISC EXPENDITURES | 356,655 | 322,476 | 297,998 | 3,696,092 | 31,180,351 |
| 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 | 1,518,329,525 | 1,650,757,145 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE 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 | 683,670,495 |
| 1200 | INSTRUCTION - HOME&HOSPITAL | 1,129,535 | 1,218,561 | 1,206,205 | 1,074,176 | 1,180,833 |
| 1900 | INSTRUCTION - OTHER | 165,308,239 | 156,687,857 | 195,084,411 | 203,102,087 | 223,528,110 |
| 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 | 980,439 |
| 2113 | SOCIAL WORK SERVICES | 1,996,287 | 2,049,264 | 2,883,371 | 1,780,829 | 3,314,685 |
| 2119 | PUPIL ATT & SOCIAL WORK OTHER | 6,958,944 | 8,603,559 | 11,316,542 | 12,161,896 | 13,693,849 |
| 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 | 62,564,666 |
| 2124 | GUIDANCE-INFORMATION SVCS | 571,853 | 530,574 | 580,223 | 726,543 | 599,450 |
| 2130 | HEALTH SERVICES | 1,552,375 | 1,715,455 | 2,232,761 | 1,027,270 | 1,046,338 |
| 2134 | HEALTH SERVICES NURSING | 3,202,140 | 3,245,213 | 5,870,868 | 4,315,307 | 10,288,066 |
| 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 | 5,840,247 |
| 2152 | SPEECH PATHOLOGY | 7,268,040 | 8,245,733 | 8,732,045 | 9,236,641 | 10,018,063 |
| 2170 | VISUALLY IMPAIRED/VISION SERV | 1,856,546 | 1,720,716 | 1,963,804 | 1,996,394 | 2,428,861 |
| 2180 | PHYSICAL THERAPY | 1,093 | 2,023 | 161,870 | 20,000 | 4,739,552 |
| 2190 | OTHER STUDENT SUPPORT SERVICES | 1,262,579 | 1,966,618 | 1,373,588 | 4,213,855 | 1,759,292 |
| 2211 | IMPROVEMENT OF INSTRU SUPERV | 24,351,195 | 23,984,688 | 25,383,250 | 44,085,990 | 40,860,356 |
| 2212 | INSTRUCTION & CURRICULUM DEVEL | 9,918,377 | 10,992,506 | 7,432,712 | 9,326,874 | 7,965,400 |
| 2213 | PROFESSIONAL DEVELOPMENT | 45,183,168 | 55,196,029 | 47,577,015 | 36,451,129 | 32,151,563 |
| 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 | 2,197,758 |
| 2222 | LIB/EDUC MEDIS SVCS SCH LIB | 12,771,327 | 12,924,993 | 14,447,385 | 14,688,651 | 18,038,992 |
| 2230 | INSTRUCTION RELATED TECHNOLOGY | 10,829,957 | 14,868,730 | 8,830,335 | 6,999,485 | 6,307,916 |
| 2290 | OTHER INSTRUCTIONAL STAFF SUPP | 12,863,150 | 13,648,788 | 13,955,801 | 14,467,342 | 17,113,172 |
| 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 | 2,055,715 |
| 2316 | STAFF RELATIONS & NEGOTIATIONS | 668,281 | 707,977 | 893,293 | 901,958 | 1,050,587 |
| 2321 | SUPERINTENDENT'S OFFICE | 1,191,111 | 1,251,476 | 1,721,327 | 1,591,234 | 2,076,485 |
| 2324 | EQUITY & DIVERSITY | 2,754,483 | 3,199,035 | 3,322,051 | 3,939,038 | 3,533,910 |
| 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 | 134,556,602 |
| 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 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY FUNCTION

| Function | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|----------|--------------------------------|-----------------|-----------------|-----------------|---------------------|----------------|
| 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 | 1,027,106 |
| 2518 | OPERATONS | 2,098,793 | 2,069,526 | 2,206,760 | 1,587,554 | 4,698,146 |
| 2519 | FISCAL OPERATIONS OTHER | 20,390 | 29,489 | 3,826,376 | 3,081,000 | 3,100,000 |
| 2520 | PURCHASING | 3,228,711 | 3,259,963 | 4,184,733 | 4,593,057 | 4,548,913 |
| 2530 | WAREHOUSING/CENTRAL STORES | 1,465,383 | 1,476,584 | 1,528,428 | 1,723,013 | 1,726,630 |
| 2532 | PUBLISHING | 241,753 | 326,528 | 556,033 | 484,752 | 500,308 |
| 2540 | PLANNING, RESEARCH, DEV, EVAL | 1,230,021 | 1,285,316 | 1,414,267 | 1,425,390 | 1,627,547 |
| 2541 | PLANNING SERVICES | 706,930 | 853,532 | 913,660 | 1,011,980 | 997,742 |
| 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 | 132,819 |
| 2570 | PERSONNEL SERVICES | 4,303,621 | 5,001,830 | 6,195,261 | 5,798,330 | 7,126,485 |
| 2571 | SUPERVISION OF PERSONNEL SERV | 589,041 | 561,554 | 464,656 | 738,667 | 883,912 |
| 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 | 13,142,296 |
| 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 | 319,450 |
| 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 | 3,166,995 |
| 2590 | OTHER SUPPORT SERVICES-CENTRAL | 5,875,268 | 6,593,406 | 10,569,121 | 7,995,058 | 8,360,498 |
| 2610 | OPERATION OF BUILDINGS | 76,445,634 | 88,123,906 | 91,204,792 | 100,727,960 | 106,051,658 |
| 2620 | MAINTENANCE OF BUILDINGS | 21,865,419 | 28,549,757 | 35,108,261 | 20,513,258 | 16,384,574 |
| 2630 | GROUNDS MAINTENANCE | 3,537,927 | 4,485,254 | 6,717,021 | 6,272,747 | 9,980,475 |
| 2641 | MECH AND ELECTRICAL MAINTENCE | 3,711,924 | 3,942,627 | 5,230,840 | 5,056,059 | 8,512,741 |
| 2650 | VEHICLE OPER-NON-STUDENT | 1,758,469 | 4,007,810 | 6,180,819 | 1,720,957 | 1,891,711 |
| 2660 | SECURITY OPERATIONS | 10,752,178 | 18,544,218 | 21,811,446 | 20,862,189 | 25,304,252 |
| 2662 | SECURITY INVESTIGATIONS | 685,977 | 539,979 | 705,324 | 849,345 | 1,007,014 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY FUNCTION

| Function | | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|--------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| 2670 | Safety | 520,868 | 563,207 | 610,093 | 692,621 | 1,003,423 |
| 2710 | STUDENT TRANSP. SUPERVISION | 6,380,447 | 9,098,063 | 9,140,998 | 6,552,383 | 8,650,850 |
| 2720 | BUS DRIVING | 45,199,816 | 45,027,381 | 61,390,304 | 68,015,229 | 65,594,169 |
| 2730 | BUS MONITORING | 3,873,253 | 3,679,613 | 5,596,045 | 4,962,618 | 9,339,900 |
| 2740 | BUS MAINTENANCE | 15,422,495 | 18,046,239 | 21,214,751 | 15,953,116 | 17,256,191 |
| 2790 | OTHER STUDENT TRANSPORTATION | 1,990,725 | 3,272,152 | 8,396,345 | 7,908,247 | 116,423 |
| 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 | 2,699,265 |
| 3309 | OTH COMM SRVC OPERATIONS | 1,275,584 | 847,557 | 1,088,302 | 1,566,668 | 1,124,258 |
| 4300 | ARCHITECTURAL/ENGINEERING SVCS | 1,394,776 | 1,753,258 | 1,551,114 | 1,713,500 | 2,008,088 |
| 5200 | FUND TRANSFERS OUT | 6,693,755 | 22,595,653 | 6,373,036 | 1,869,152 | 1,869,152 |
| 5300 | CONTINGENCY | - | - | - | 226,031,330 | 65,658,950 |
| GRAND TOTAL | | 1,271,018,044 | 1,473,860,284 | 1,551,657,978 | 1,744,360,855 | 1,716,416,094 |

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE REVENUE BUDGET HISTORY

| Org | Obj | Proj | Description | 2020 Actuals | 2021 Actuals | 2022 Actuals | 2023 Actuals | 2024 Actuals | 2025 Orig Budget | 2026 Budget |
|-----|-------|-------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| 110 | 0999 | | BEG BALANCE CARRY FO | - | - | - | - | - | -280,075,398 | -167,968,871 |
| 110 | 0999N | | BEG BAL NON SPENDABL | -2,423,932 | - | -1,200,000 | - | - | - | - |
| 110 | 0999U | | BEG BAL UNASSIGNED | -74,085,873 | -22,595,671 | -86,378,832 | -278,022,120 | -326,892,033 | - | - |
| 110 | 1111 | | GENERAL PROPERTY TAX | -462,895,650 | -489,814,154 | -551,420,941 | -580,019,236 | -609,946,373 | -627,760,993 | -662,821,544 |
| 110 | 1115 | | DELINQUENT PROPERTY | -4,001,458 | -5,409,554 | -42,907,747 | -6,380,854 | -6,454,883 | -5,000,000 | -6,000,000 |
| 110 | 1117 | | MOTOR VEHICLE TAX | -28,716,415 | -34,082,938 | -37,565,239 | -40,514,120 | -40,644,133 | -39,096,891 | -40,660,767 |
| 110 | 1119 | | FRANCHISE TAX | -13,380,801 | -14,513,682 | -17,194,693 | -18,146,724 | -18,403,317 | -18,820,199 | -18,820,199 |
| 110 | 1131 | | OCCUPATIONAL TAX | -156,348,315 | -176,787,809 | -206,474,525 | -206,342,623 | -212,522,322 | -211,360,000 | -212,522,322 |
| 110 | 1191 | | OMITTED PROPERTY TAX | -5,182,110 | -6,630,948 | -6,057,026 | -6,947,432 | -12,572,093 | -6,057,026 | -6,057,026 |
| 110 | 1280 | | REVENUE IN LIEU OF T | -2,733,669 | -2,879,733 | -3,190,526 | -2,678,704 | -3,348,519 | -3,190,526 | -3,190,526 |
| 110 | 1310 | | TUITION FROM INDIVID | - | - | - | -10,278 | -8,132 | - | -9,000 |
| 110 | 1320 | | TUIT FRM OTH GOVT SR | -259,992 | -331,627 | -326,834 | -359,242 | -227,696 | -326,834 | -326,834 |
| 110 | 1340 | 003XE | OTHER TUITION | -204,450 | -126,206 | -192,094 | -138,723 | -130,420 | -192,094 | -130,000 |
| 110 | 1510 | | INTEREST ON INVESTME | -4,395,350 | -270,209 | -795,630 | -20,147,815 | -28,211,600 | -20,500,000 | -18,500,000 |
| 110 | 1911 | | BUILDING RENTAL | -2,911,721 | -2,898,270 | -2,918,290 | -2,919,900 | -2,920,000 | -2,918,290 | -2,920,000 |
| 110 | 1919 | | OTHER RENTAL INCOME | -1,310,631 | -1,366,164 | -1,309,940 | -1,282,797 | -1,365,497 | -1,309,940 | -1,309,940 |
| 110 | 1920 | 0566 | CONTRIBUTIONS/DONATI | - | -5,000 | -5,000 | -4,900 | - | -5,000 | - |
| 110 | 1929 | | IN-KIND REVENUES | - | - | - | -7,647,042 | -1,730,389 | - | - |
| 110 | 1931 | | GAIN ON SALE OF LAND | -3,750 | - | - | - | -1,502,918 | - | - |
| 110 | 1932 | | GAIN/LOSS ON SALE OF | -7,359 | -279,327 | -5,300 | -20,421 | - | - | - |
| 110 | 1991 | | TRANSCRIPT FEES | -65,164 | -57,726 | -63,082 | -65,744 | -66,956 | -63,082 | -63,082 |
| 110 | 1999 | | OTHER MISCELLANEOUS | -265,363 | -191,618 | -267,829 | -351,754 | -3,269,656 | -267,829 | -500,000 |
| 110 | 3111 | | SEEK PROGRAM | -225,684,013 | -210,091,160 | -224,312,952 | -224,984,448 | -195,042,913 | -196,849,915 | -224,328,827 |
| 110 | 3129 | | KSB/KSD TRANSPORTATI | -17,593 | -34,245 | -24,617 | -5,761 | -14,429 | -24,617 | -24,617 |
| 110 | 3800 | | REV IN LIEU OF TAXES | -1,806,283 | -1,818,326 | -1,835,767 | -1,836,023 | -1,836,071 | -1,835,767 | -1,835,767 |
| 110 | 3900 | 01EX | ON-BEHALF PAYMENTS / | -320,654,066 | -322,405,832 | -323,998,987 | -412,872,927 | -342,997,684 | -324,118,454 | -343,062,638 |
| 110 | 5220 | | INDIRECT COSTS TRANS | -6,554,964 | -12,336,296 | -37,931,656 | -22,703,784 | -17,256,422 | -4,588,000 | -5,364,135 |
| | | | GRAND TOTAL | -1,313,908,922 | -1,304,926,494 | -1,546,377,509 | -1,834,403,372 | -1,827,364,456 | -1,744,360,855 | -1,716,416,094 |