

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 Working Budget Report September 2025

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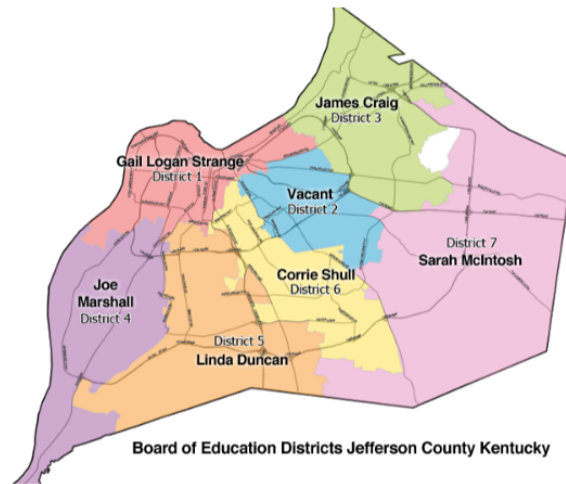
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Working Budget By Instructional Level
Working Budget By Level And Unit
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The Jefferson County Board of Education

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

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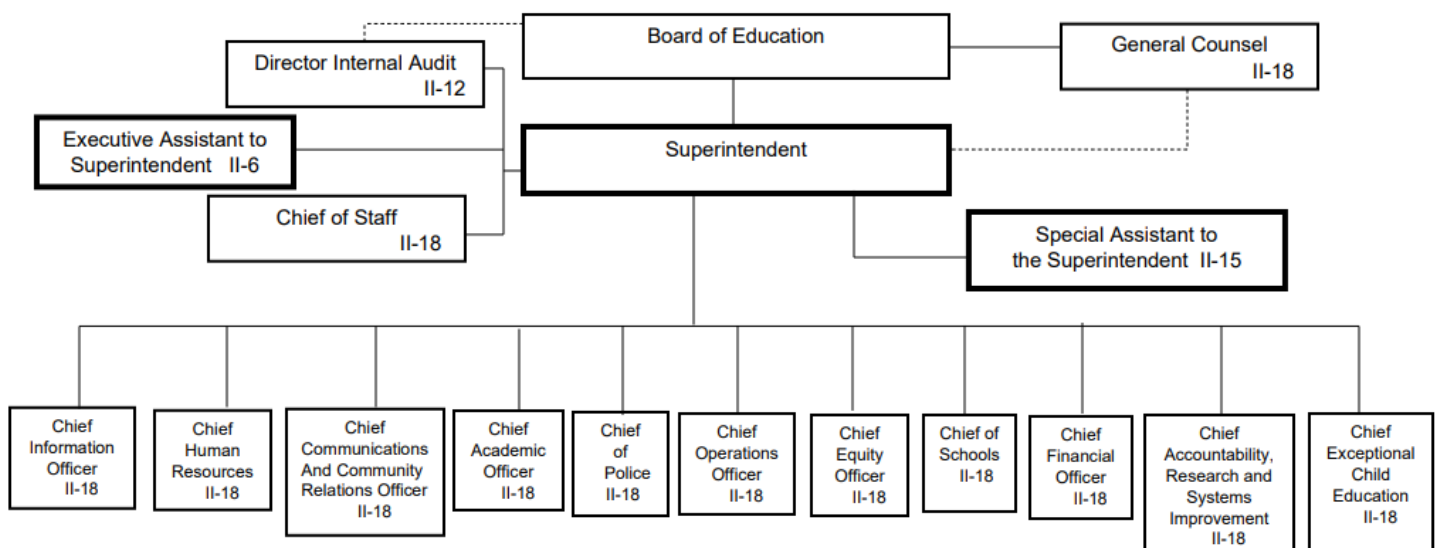
Superintendent – Dr. Brian Yearwood

Dr. Brian Yearwood was named superintendent of Jefferson County Public Schools in May 2025 with his tenure starting on July 1, 2025.

Yearwood was born in Scarborough, Trinidad and Tobago, to parents who were both educators. Seeking a brighter future, he moved to the United States at age 17 and was recruited to the New Mexico Military Institute (NMMI) on a tennis scholarship. He earned an associate degree from NMMI before continuing his higher education journey at Texas Tech University, where he earned a bachelor's degree in geology and a teaching certificate in science, followed by a master's degree in educational administration, and ultimately, a doctorate in educational leadership and statistics.

Organizational Chart

Jefferson County Public Schools (JCPS) is governed by the elected officials of the Jefferson County Board of Education, the Superintendent and district leaders in the following positions



The Purpose Of The Budget

The purpose of the budget is to ensure the resources of the District are aligned with the vision, mission and goals of the JCPS Board of Education. This alignment is achieved by using formal processes that best deliver the correlation of resources with the focus areas and goals established by our District's strategic plan. The ultimate outcome is that resources meet the needs of all students. Therefore, the objective of an effective and efficient budget is to strive for the best utilization of available resources towards an optimal academic achievement level for each student.

This budget document will demonstrate trends in revenue and expenses and will show how resources are used with the greatest intentionality and focus. The budget is best understood when the components and strategies behind the numbers are fully explained and comprehended. Therefore, the budgeting process involves making decisions about the prioritization of limited available resources. If everything is always important, then we cannot adapt to changing needs and priorities. Budget decisions must be based on proven impact within the classroom resulting in student achievement.

The Budget Process For Schools

Budgeting is a process that occurs in stages throughout the school year for both school leaders and the district as a whole. School budgeting in JCPS involves a coordinated effort among Central Office and school leadership using both predictive measures and prescriptive allocations. While Central Office departments and special schools are each uniquely funded according to determined needs, comprehensive schools are funded by JCPS Allocation Standards which applies both enrollment measures and a student-weighted formula for additional funding to address racial equity.

The process for school budgeting begins in the fall of fiscal year when the JCPS Geographic Information System (GIS) compiles annual room usage surveys, floor plans, KDE reports, and Infinite Campus schedules in order to determine optimal building capacities at every school. A comprehensive understanding of district and school enrollment is drawn from data sources including: JCPS district and school enrollment history and trends; Planning and Zoning pre-applications and active building permits; Plan 2040 for Louisville Metro; U.S. Census Bureau; Kentucky State Data Center; Kentucky Bureau of Vital Statistics; Kids Count Data Center; and Louisville-Jefferson County Information Consortium (LOJIC). Finally, GIS analyzes individual school enrollment to identify past patterns and predict future trends to provide schools with a new year projected enrollment.

Principals receive these enrollment projections by December of the prior year and have the opportunity to provide input prior to these projections being used for new year allocations. Upon confirmation of each school's projected enrollment by the Board of Education, the schools receive the staffing and operational budgets by February 1st. Most comprehensive schools in JCPS are managed by a Site-Based Decision Making Council (SBDM). By law, the SBDM has the responsibility of financial oversight of the school budget under the direction of the school principal. School leadership may elect to "buy" and "sell" certain staffing allocations to better suit the needs of their school. The district manages this process by applying an average salary for each job classification.

Beginning in FY 2021-22, the District took bold steps to address racial equity as it relates to the funding of schools. Using student demographic factors such as the percentage of students of color, free or reduced lunch, exceptional child education, multi-lingual learner and "mobility" (students who move schools after the start of the school year), over \$20 million in additional, discretionary funding is provided to schools. As the demographics of the school population change over time, the student-weighted formula directs funding to adapt to these changes. The student-weighted formula is one component of the district's overall strategy to address racial inequities by providing flexible resources to schools to remove certain financial barriers as we address goals related to the school's and district racial equity plan.

Cycle-Based Budgeting: Improving Intentionality, Coherence, and Focus

The annual budgeting process provides opportunities where funding proposals can be submitted by program directors, department heads, principals, division chiefs, or other designated stakeholders. The budget process also provides an opportunity for the highest priorities to be considered and weighed by the Superintendent, the Cabinet, and the Board through the cycle-based budgeting process. In FY 2015-16, Jefferson County Public Schools (JCPS) began implementing cycle-based budgeting. The ultimate objective was to ensure the optimal use of limited resources towards the greatest student outcome. The cycle-based budgeting system of JCPS won the 2019 Pinnacle of Excellence Award of the Association of School Business Officials International for innovation in school business management.

The need for a cycle-based budgeting emerged as district administrators realized there must be deliberate use of resources to ensure elements of the strategic plan for the district to become fully funded and successfully implemented. Subsequently, a system was built to capture and identify the following for district investments: the owner/champion of each investment; success metrics defined by each owner to meet goals; and a program lead who is responsible for implementing the investment. The details of each district investment are captured within the Investment Tracking System (ITS) platform.

Each recurrent program or initiative is assigned a three-year investment cycle. When a program or initiative reaches the end of its investment cycle, there will be an end-of-cycle (EOC) review at which point a decision can be made to sustain, expand, revise, downsize, or selectively discontinue. The primary goal of the reviews are to improve alignment with the current priorities and returns on investments. Specifically, for each EOC investment, summary cards are created to report its original purpose, annual budget and actual spending, as well as expected returns and actual outcomes. Based on the summary cards, the Accountability, Research, and System Improvement (ARSI) team meets with each EOC investment's owner and program lead to develop a deeper understanding of why a program has or has not met its goals and brainstorm ideas for improvement. Following the review, each program lead is charged with updating goals and developing a logic model for improvement with the assistance of the ARSI team. For each EOC investment, all these efforts are documented in a new proposal on ITS and shared with the superintendent, chief financial officer, chief of ARSI, and the chief whose division is responsible for implementing the investment through a one pager. Following this cycle-based budgeting approach to investments of district funding, the district hopes to better leverage the financial resources to improve student outcome with greater coherence and intentionality.

JCPS Budget Commitments

This document provides the opportunity to reflect on the investments made in resources over many years. The areas invested by any institution are a reflection of the values of that organization. The components financially supported are those items that are the most central to our reason for existence, vital to our values, and central to our vision. The Working Budget is a clear demonstration of how resources are aligned to support a multi-faceted plan of action for impacting student achievement.

The Working Budget tells a story of what JCPS is really about, what we are focused on, and how we intend on meeting our goals. More importantly, the budget will show how JCPS is focused on teaching and learning to ensure "All JCPS students graduate prepared, empowered, and inspired to reach their full potential and contribute as thoughtful, responsible citizens of our diverse, shared world." The following are examples of the higher standards supported by JCPS:

- **Early Childhood** program that is significantly supported by local tax payer revenue.
- **School allocation standards and a student-weighted funding formula** that far exceed minimum state standards.
- **School Choice** in JCPS offers a wide spectrum of programs and settings to better meet the needs students.
- JCPS has a system of **magnet schools and programs** that gives parents and students options for their individual needs and interests. Examples of magnet programs include STEAM/STEM, dual language, International Baccalaureate, Montessori, and Visual and Performing Arts.
- **Employee incentive stipends** for JCPS staff in schools identified as Choice Zone and/or Enhanced Support Schools.
- **Technology investments** that provide every student equitable access to state-of-the-art digital resources.
- A significant list of **wrap-around services and programs** at the school level that support student needs.
- Championing **diversity and racial equity** by maintaining a continuous focus on support for a diverse student population while pressing aggressively for inclusion and success for all.
- Strong and vibrant community **partnerships with private industry** that continue to expand and flourish.
- **Transportation** for students for reasons of safety and program access that exceed the criteria for state reimbursement.
- **Grant "rescues"** within the General Fund for the continuation of much-needed services to students even as other entities outside JCPS reduce their support of the public school system. Examples of grant rescues and local supplements are Family Resource Youth Service Centers (FRYSCs), KERA Pre-kindergarten, textbook and instructional materials, state agency schools, college and career programs, and National Board Certification stipends for certified teachers.
- An **Investment Tracking System (ITS)** that captures individual programs submitted with details on description, implementation plan and period, quantified goals and expected outcomes, budget detail, cost per student impacted, return on investment, and much more. The ITS provides accountability and tracking of specific projects. Just as importantly, ITS is a measuring device by which one strategy can be weighed against others in terms of its impact on student achievement.
- A **Continuous Improvement Cycle** that provides a structure to financial review so that initiatives that are the most impactful for student achievement are sustained and supported. The JCPS Continuous Improvement Cycle has been nationally recognized by the Association of School Business Officials.

Factors Influencing The FY 2025-26 Budget

There were many operational and economic factors considered in preparing the budget for FY 2025-26. Notable factors influencing this budget are:

SEEK

The Support Education Excellence in Kentucky (SEEK) funding program is a formula-driven allocation of state-provided funds to local school districts. Adequate funding for JCPS and all school districts in the Commonwealth must be an ongoing effort with legislators and taxpayers. Base SEEK (guaranteed per pupil funding) is intended to be the minimum standard of providing adequate education and equitable support among Kentucky school districts. SEEK also includes weighted factors for ESL, ECE, At-Risk, Home & Hospital. Regularly increasing Base SEEK to maintain, or exceed, inflation is necessary to achieve funding adequacy and to properly allocate state budget dollars in support our commitment to public education. The Kentucky Legislative Assembly has increased Base SEEK from \$4,000 in FY 2021-22 to \$4,586 in FY 2025-26.

However, JCPS does not receive all of the Base SEEK calculation from the state since this per-pupil amount is a combination of state and local-required effort of financial support. Within SEEK, there is also a formula for partial reimbursement of transportation. In FY 2025-26, JCPS is projected to receive state support for **40%** of eligible Base SEEK funding and **82%** of actual transportation costs. The remaining Base SEEK and transportation costs become the responsibility of local tax payers.

The FY 2025-26 budget projection for SEEK revenue is **\$223,809,816**, which is a decrease of \$16,186,680 in revenue from the prior year and a decrease of \$28,766,902 over the past two years.

Property Taxes

Property taxes serve as the largest component of revenue for JCPS. School districts in Kentucky may levy an annual local tax rate that will generate a maximum of 4% revenue greater than the previous year without the risk of recall. The FY 2025-26 budget projection for property tax revenue is **\$748,203,205**.

Occupational Taxes

Occupational taxes are sensitive to fluctuations in the economy and are the most vulnerable revenue stream for JCPS. For example, following a 6% drop in occupational taxes during the FY 2019-20 COVID pandemic, occupational taxes increased 13% in FY 2020-21 and 17% in FY 2021-22. The FY 2025-26 budget projection for occupational tax revenue is **\$212,522,322**.

Interest Revenue

Interest is another revenue source that fluctuates with the economy. Prior to the 2020 pandemic, JCPS realized over \$7 million in interest revenue for the school year ending in 2019. However, in 2021 interest revenue plummeted to \$270,000 and stayed under \$1 million the following fiscal year. Interest revenue rebounded in the post-pandemic economic recovery to over \$20 million in FY 2022-23 and over \$28 million in FY 2023-24. Based on economic indicators and the district's financial status, the FY 2025-26 budget projection for interest revenue is **\$19,000,000**.

Indirect Cost Revenue From Grants

Indirect cost revenue is derived from the state-standardized rate that is charged to federal grant programs to offset administrative and operational costs incurred from the oversight of those programs. The indirect cost expenses on a grant are those district costs that cannot be readily represented and identified as a line item within the grant but are items required for the operation of the program. Examples of the typical expenses represented by indirect cost in a grant are the costs of services provided by the district such as HVAC, lighting, accounting, human resources, payroll processing, and more.

The Kentucky Department of Education requires the General Fund revenue for indirect cost to equal the indirect cost expense in the current year. Since many grants are active over multiple years, JCPS receives indirect cost revenue not only from current-year grants when the expenses are incurred, but also from prior-year grants when expenses are incurred in the current year. The indirect cost revenue from new grants in FY 2025-26 is projected at **\$6,138,388**. However, due to the multi-year accumulation of grant revenues and numerous large federal COVID relief grants, actual revenues for the past three years have been about \$38 million, \$22 million and \$17 million, consecutively.

Retirement Contributions

The **County Employee Retirement System (CERS) rate for FY 2025-26 is 18.62%**, meeting the statutory annual maximum of a 12% annual rate increase. The increase in CERS we have experienced was a necessary solution to the pension crisis confronting our Commonwealth. State law allows the state to increase the CERS rate by another 12% each year until 2029. The state will decide in each biennial budget how much of the 12% allowable increase will be administered. **The total cost to the JCPS General Fund for CERS was \$46,100,000 in FY 2023-24 and is projected at \$41,600,000 for FY 2024-25 , an increase expense to the General Fund of .**

The **Kentucky Teachers Retirement System (KTRS)** was fully funded by the state prior to 2010. In FY 2010-11, the Kentucky Legislature began to shift a portion of the cost of KTRS to school districts. The rate was 0.25% (totaling \$1.1 million) in FY 2010-11 and has increased incrementally to the present day rate of 3.00%. **The total cost to the JCPS General Fund for KTRS was \$21,500,000 in FY 2023-24 and is projected at \$22,200,000 for FY 2024-25, an increase to the General Fund of .**

State-Paid Benefits

Employee benefit payments made by the state on behalf of JCPS are budgeted on the revenue side and an equal amount budgeted on the expense side. These funds are not available for JCPS usage and are only noted in this budget report as an overall component of the school budget. **In FY 2024-25, state-paid benefits accounted for \$383,834,902 of the overall budget.**

English Language Learners

The number of students supported by the English as a Second Language (ESL) Program is increasing each year. Greater numbers of families of Multilingual Learners (MLs) receive ESL services than ever before and approximately 88% of students identified as ML accept ESL support. JCPS is projected to receive \$3,508,840 in FY 2024-25 from the state in SEEK revenue for our ML students. However, **the total General Fund support of the ESL program in FY 2024-25 is \$51,505,475, an increase of \$14,632,978 over the past two years.**

Exceptional Child Education

Our ECE students represent a significantly vulnerable population. In FY 2019-20, General Fund support for Exceptional Child Education (ECE) increased greatly with the inclusion of ECE Implementation Coaches at every school, additional ECE teachers, and additional assistants. JCPS is projected to receive \$30,875,208 in from the state in SEEK revenue for our ECE students. However, **the total General Fund support of the ECE program in FY 2024-25 is \$169,020,545, an increase of \$19,159,955 over the past two years.**

The Stages of Development of the Budget

Kentucky school district budgets develop over three stages within timelines established by state law. The Board approves the Draft Budget in January, the Tentative Budget in May, and the Working Budget in September. The Draft Budget (January) includes approval of the school staffing allocation standards, projecting the costs associated with any Board-approved salary adjustments, major district initiatives, and generalized projections to changes in revenue. The Tentative Budget (May) presents a clearer picture of expenses approved in the Draft Budget and estimates both salary and operational expenses more accurately with comparisons to prior year actual expenses. The Working Budget (September) locks in changes to revenue, expenses and actual salaries of employees for the fiscal year. By the time of the Working Budget, the district is also able to present a much more accurate projection of revenues based on property assessments, state funding formula, grant awards and the “fund balance” from the prior fiscal year.

Draft Budget Overview FY 2025-26

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 Overview FY 2025-26

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 Overview FY 2025-26

The Working Budget summarizes the philosophies, processes, and influences that drive how JCPS spends its funding. Many considerations impact the budget and some of the major items are:

- Board feedback and direction on major priorities and pivotal issues
- Student enrollment
- School allocation standards approved by the Board and Kentucky Department of Education
- The impact of the local economy on occupational tax revenue
- State funding levels for General Fund via the SEEK formula
- State funding levels for grants
- Federal grant funding and policy decisions
- Specific strategies supporting the Three Pillars are formally submitted by designated program administrators through the Investment Tracking Systems and the subsequent decisions regarding those strategies
- The monitored outcome of the strategies submitted into the Investment Tracking Systems and verification of measurable impact on student achievement
- Bonding capacity available through categorical funds and can only be used for capital improvement

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

- **Recurrent expenses** that were not approved at the time of the Tentative Budget.
- **One-time expenses** that were not part of the Tentative Budget.
- The following items were projected at the time of the Tentative Budget and are finalized at the time of the Working Budget: **Beginning Fund Balance, Carry Forward, Carryover, Unused Salary, and Contingency.**

Beginning Fund Balance And 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.

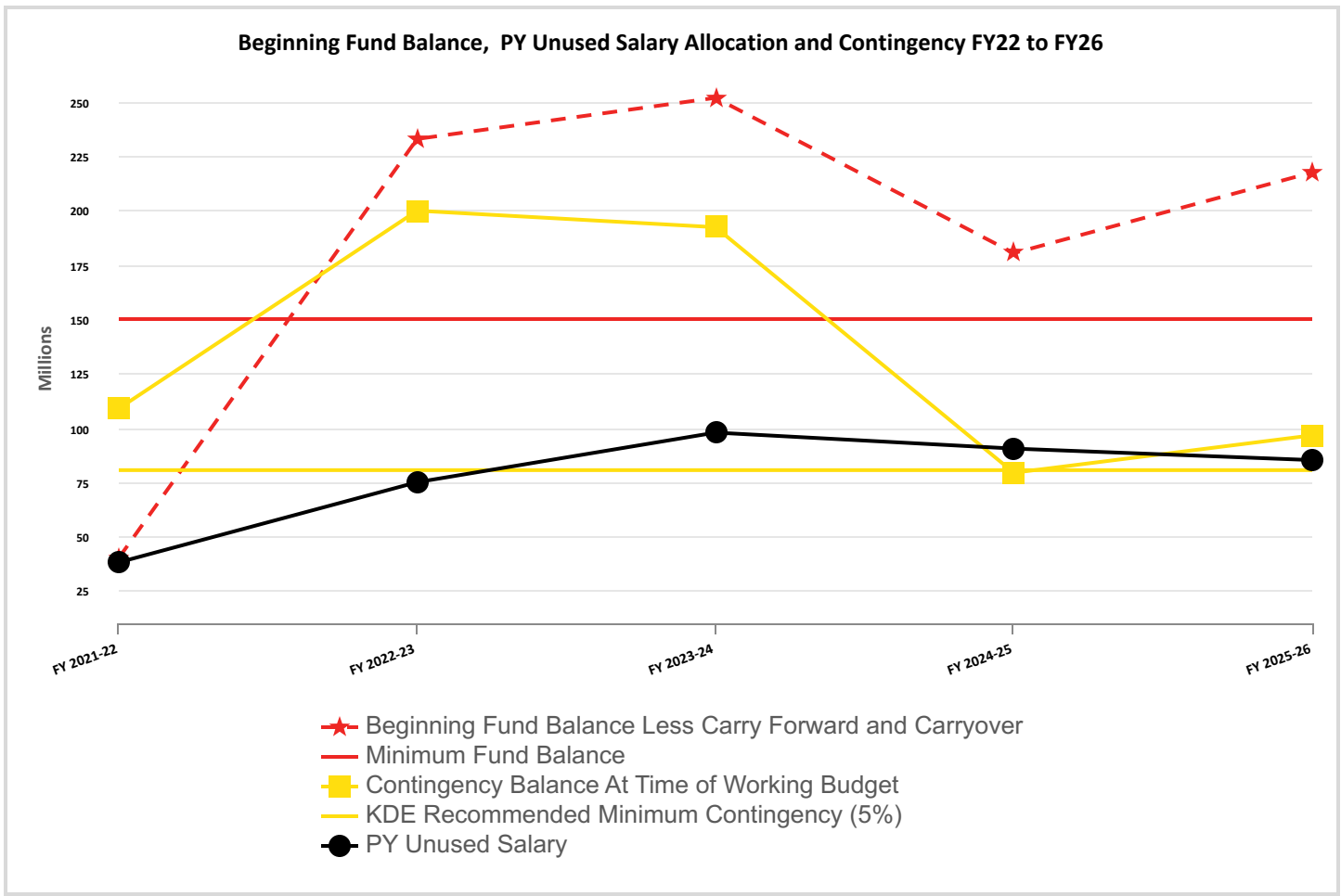
Contingency

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% (\$32,195,022) 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 (\$80,487,556).

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, FY25 experienced a downturn in Unused Salary Allocations which we expect to continue to decline. Despite the greater 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
Beginning Fund Balance Less Carry Forward and Carryover	\$ 40,075,417	\$ 232,893,037	\$ 251,805,946	\$ 180,346,997	\$ 217,487,008
PY Unused Salary	\$ 38,053,873	\$ 74,937,928	\$ 97,762,149	\$ 90,396,347	\$ 85,109,173
Contingency Balance At Time of Working Budget	\$ 108,824,444	\$ 199,882,470	\$ 192,281,958	\$ 79,288,472	\$ 96,499,660

Beginning Fund Balance is \$217,487,008, less carryover and carry forward, at the start of the fiscal year. This is above the minimum target Fund Balance of \$150 million to maintain fiscal solvency established by the CFO. However, the magnitude of the District deficit (not represented here, but discussed later in this document) will diminish our Fund Balance over time. The expected decrease in Fund Balance emphasizes the risks associated with allocations that increase the District deficit and “back sliding” on any of the established budget reductions.

Contingency is \$96,499,660 at the time of the Working Budget Report being finalized. This is below the KDE recommended 5% (\$80,487,556), but is above the state minimum 2% (\$32,195,022). 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.

REVENUE

Sources Of School District Revenue

JCPS receives its revenue largely from two sources related to the economy: locally-assessed property taxes and locally-assessed occupational taxes. Additionally, the District receives state revenues derived from state income taxes, sales taxes and other taxes; however, these state revenues are subject to many non-economic factors, such as political considerations and an allocation formula based on local revenue, student attendance, and transportation expenses. Beyond these sources, we also receive grant and general revenues from federal, state, and local government, and private sources that are either unqualified gifts or grants based on non-tax determinants.

The General Fund is where the Board has the greatest flexibility. The primary allocations to schools come from the General Fund, and there are state regulations that obligate the district to specific standards. Actions of the Board can and do impact resource usage in General Fund. These actions can ensure the greatest levels of intentionality and impact on students.

Many other funds are categorical; that is, the funds must be used for a specific category of students, programs or purposes. The criteria and purpose of categorical funds are always determined by an outside entity. This is typically the Kentucky Department of Education or the U. S. Department of Education. The categorical funds are the special revenue funds (grants and awards), Capital Outlay Fund, Building Fund, and Construction Fund.

Other funds are intended to be primarily self-sufficient. This simply means these funds should not require local support to sustain services to students. For example, the Nutrition Services fund is primarily supported by reimbursements of expenses through the federal government. Specifically, the school breakfast and lunch programs are administered by the U.S. Department of Agriculture. The program is called the National School Lunch Program and supports 66,637 (71%) of our students with free or reduced-price lunches.

Other programs considered self-sufficient are the Activity Fund, Day Care Fund, Enterprise Programs Fund, Adult Education Fund, and the Tuition Preschool Fund.

Economic Influences On The District Budget

Real estate and personal property, other than automobile, taxes are assessed by the Property Valuation Administrator (PVA) annually, and the value is set as of January 1. After taxpayers are afforded a period to dispute the assessment, bills are prepared by the Jefferson County Sheriff and sent to the taxpayers on November 1. Real estate taxes, the largest in this total, typically show an increase in both assessments and tax rate. With growth in parts of Jefferson County and typical housing appreciation, local real estate taxes are becoming a greater percentage of our revenues each year as their growth outpaces other revenues.

Motor vehicle taxes are assessed as of January 1 of each year. The PVA office uses standardized guides, provided by the Department of Revenue, to determine the value of a vehicle or boat. For years, the District has levied the statutory maximum motor vehicle tax rate, and increases are derived from these assessment increases.

Locally assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. This tax tends to be an accurate barometer of the local workforce, and, in some ways, the strength of the local economy as reflected in the strong correlation between local occupational tax revenues and the greater United States economy.

Jefferson County has a diverse and strong economy but is affected by national social, health and economic trends. For example, the city of Louisville has a long history as a central transportation hub, which fostered a manufacturing center for durable goods, including appliances, cars and trucks. In recent decades, the economy has diversified and is the home of several Fortune 500 companies, including Yum! Brands, which includes KFC, Taco Bell, and Pizza Hut, and Humana Inc. Additionally, headquartered in Louisville is Brown-Forman, makers of numerous beverages such as Jack Daniels Tennessee Whiskey. Louisville is also home to Churchill Downs, United Parcel Service's ("UPS") Worldport Facility, two Ford plants, and General Electric's Appliance Park. The largest employers in Louisville in addition to JCPS are: United Parcel Service, Ford Motor Company, G.E. Appliances, Humana Inc., Norton Healthcare, UofL Health, Brown-Forman, Anthem, Kindred Healthcare, Roman Catholic Archdiocese of Louisville, LG&E and KU Energy.

Fund Categories

The Working Budget for FY 2025-26 is projected at **\$2,350,845,634**. The overall budget for JCPS consists of several categories of funds (Fund 1, Fund 2, etc.). Although the General Fund is the main fund for operational needs of the district, the following is a summary of the projected FY 2025-26 expense budgets of all funds of Jefferson County Public Schools.

Fund 1: General Fund

District expenses are primarily funded by property taxes, occupational taxes, and state SEEK. Allocations directly to school locations comprise 72.8% of District-wide school-centered costs, while 22.3% go to support services (transportation, academic services, technology and utilities). Only 4.9% of the District budget goes to business office operational expenses (KDE function series 2300 & 2500). The total General Fund budget for FY 2025-26 is **\$1,894,751,118** including \$285,000,000 in beginning of year fund balance and \$383,834,902 in state-paid benefits.

Fund 2: Grants and Awards

This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This fund is a multi-year fund where projects budgeted will often extend beyond a single fiscal year, and grant periods do not always coincide with the fiscal year. Some grant amounts will not be known until the Working Budget is presented in September. The total budget of all Fund 2 grants and awards for FY 2025-26 is **\$162,725,774**.

Fund 22: District Activity Funds

While student organization funds will stay in the school activity fund, funds that are controlled by the adults (other than the Hospitality fund) must be recorded in the District Activity Funds. These funds include class fees, donations, grants, and general-use receipts such as gates, concessions, locker, parking, and school festivals. The total budget for Fund 22 for FY 2025-26 is **\$4,547,689**.

Fund 310: Capital Outlay

Capital Outlay is funded by \$100 per Adjusted Average Daily Attendance (AADA) by the SEEK formula and used for bond payment and capital improvement. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources. The total budget for Capital Outlay for FY 2025-26 is **\$8,575,561**.

Fund 320: Building Fund

Funded by the “nickel tax” within the property tax rate, the Building Fund can only be used for bond payments and capital improvement. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources. The total budget for the Building Fund for FY 2025-26 is **\$58,557,386**.

Fund 360: Construction Fund

This multi-year fund houses the bond proceeds as revenue and expenses of bondable projects in support of addressing our unmet facility needs of JCPS which currently exceed \$1.3 billion. The budget for the Construction Fund is projected at **\$125,000,000**.

Fund 51: Nutrition Services

Nutrition Services includes revenue from federal funding on free/reduced meals as well as revenue from families who pay for school meals. The total budget for the Nutrition Services Fund for FY 2025-26 is **\$94,805,210**.

Fund 52 and Fund 59: Daycare Operations And Tuition Preschool Program

Fund 52 revenue comes from daycare operations as part of the Teenage Parent Program (TAPP) budget. The total budget for the TAPP Daycare Operations for FY 2025-26 is projected at **\$929,910**.

Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The budget for the Tuition Preschool Program for FY 2025-26 is projected at **\$432,212**.

Fund 53 and Fund 54: Enterprise Funds

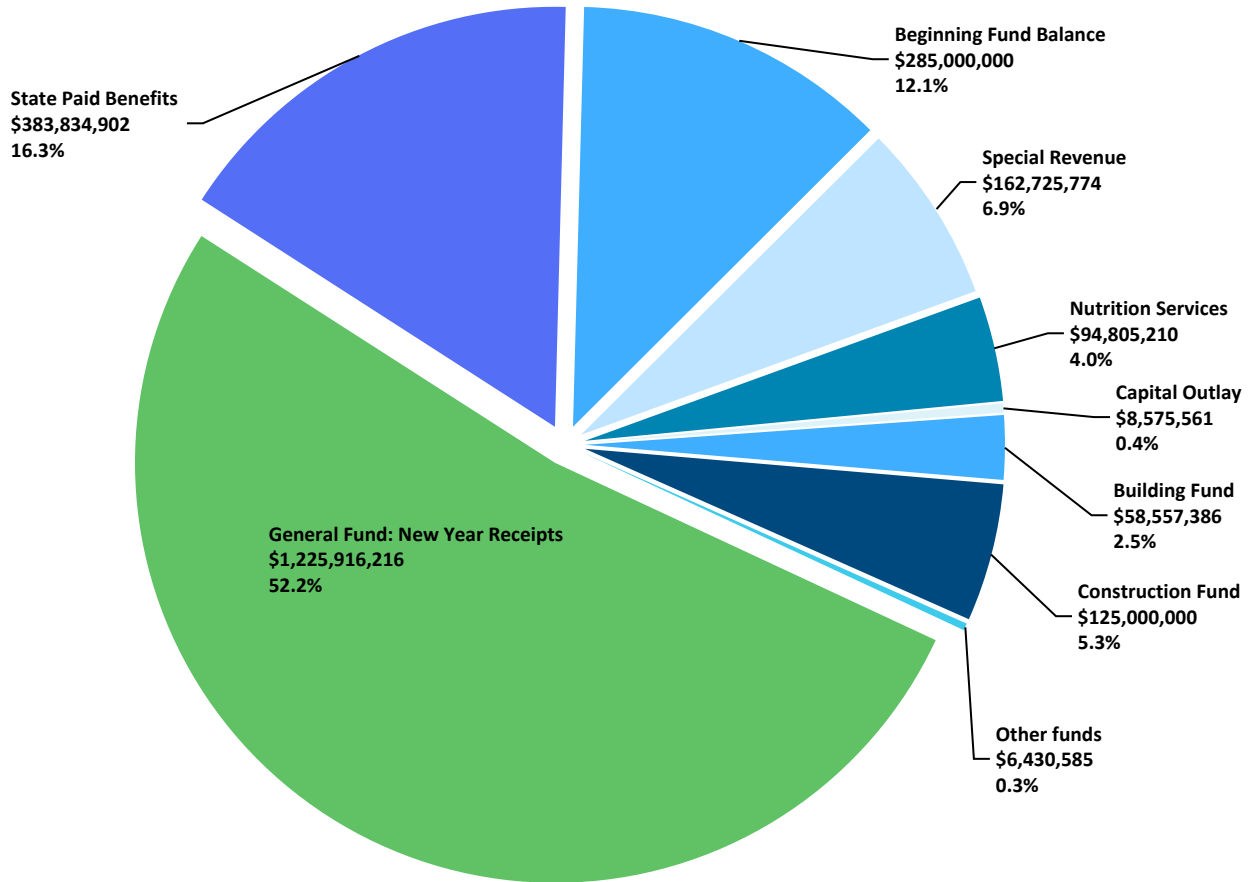
Fund 53 is projected at **\$26,709** which includes the revenue from all-county band, choir and orchestra. Fund 54 revenue comes from the family literacy component of Adult Education. The total budget for Adult Education Enterprise Fund for FY 2025-26 is projected at **\$494,065**.

Working Budget FY 2025-26: 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 Working Budget. **Special Revenue** (6.9%) comes from local, state and federal grants and **Nutrition Services** (4.0%) is largely subsidized by a federal grant. The three funds committed to capital improvement— **Capital Outlay**, **Building Fund** and **Construction Fund**— collectively make up 8.2% of the total Working Budget.

Beginning Fund Balance (12.1%) for each new fiscal year is equal to the end of year Fund Balance of the prior year as found in the Annual Comprehensive Financial Report prepared by JCPS Accounting.

The total Working Budget of all funding sources for FY 2025-26 is **\$2,350,845,634**.



ALL FUNDS FY 2025-26

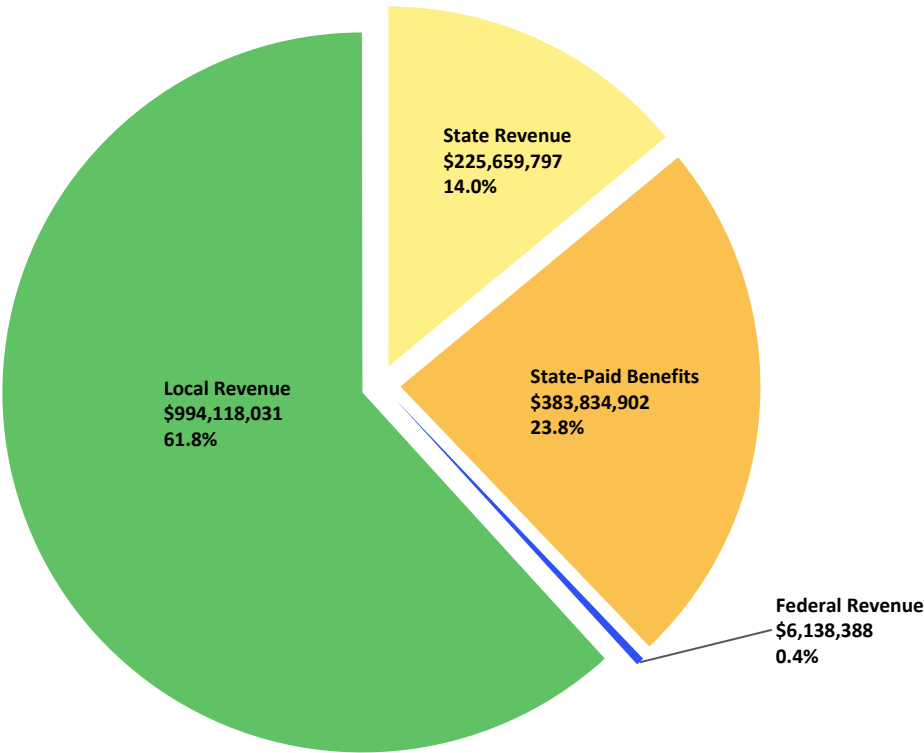
\$2,350,845,634

General Fund New Year Receipts	\$ 1,225,916,216	52.1 %
State-Paid Benefits	\$ 383,834,902	16.3 %
Beginning Fund Balance	\$ 285,000,000	12.1 %
Special Revenue	\$ 162,725,774	6.9 %
Nutrition Services	\$ 94,805,210	4.0 %
Capital Outlay	\$ 8,575,561	0.4 %
Building Fund	\$ 58,557,386	2.5 %
Construction Fund	\$ 125,000,000	5.3 %
Other funds	\$ 6,430,585	0.3 %
Total	\$ 2,350,845,634	100.0 %

General Fund New Year Revenue: FY 2025-26

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

- **State Revenue** is a combination of SEEK (13.9%)and other state support 0.1%).
- **State-Paid Benefits** (23.8%)are non-discretionary funds (the same amount must be received and paid out every year).
- **Local revenue** (61.8%) consists mostly of local property and occupational taxes and **federal revenue** (0.4%) is generated from permissible “indirect costs” associated with federal grants. The total projected new year revenue for FY 2025-26 is \$1,609,751,118.
- **Beginning Fund Balance** is omitted from new year revenue, below, because these funds are not a recurrent source of new annual revenue and include the committed expenses of Carry Forward and Carryover.



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FY 2025-26 GENERAL FUND NEW YEAR REVENUE

\$1,609,751,118

Property Taxes	\$	748,203,205	46.5%
Occupational Taxes	\$	212,522,322	13.2%
Other Local	\$	33,392,504	2.1%
TOTAL LOCAL REVENUE	\$	994,118,031	61.8%
SEEK	\$	223,809,816	13.9%
Other State	\$	1,849,981	0.1%
TOTAL STATE REVENUE	\$	225,659,797	14.0%
STATE-PAID BENEFITS	\$	383,834,902	23.8%
FEDERAL REVENUE	\$	6,138,388	0.4%
NEW YEAR GENERAL FUND	\$	1,609,751,118	100.0%

Beginning Fund Balance

The Beginning Fund Balance for each new fiscal year is equal to the end of year fund balance of the prior year found in the *Annual Comprehensive Financial Report* prepared by JCPS Accounting. Fund balance includes Carry Forward and Carryover, both of which are committed expenses for the next year. Fund balance should not be viewed as a source of recurrent revenue. A minimum 2% fund balance is required by law for districts to maintain financial stability; this is especially important considering every JCPS payroll incurs about \$45 million. The Beginning Fund Balance for FY 2025-26 is **\$285,000,000**.

JCPS Property Tax Rates

The Jefferson County Board of Education decides on the tax rate every year. By law, the district may approve a property tax rate that generates no new revenue (called the “compensating rate”) or approve a tax rate that will generate up to 4% additional revenue. A tax rate that generates revenue greater than 4% more than the prior year revenue is subject to public hearings, petition and vote.

School Year	Real Estate Rate Per \$100	JCBE Approval	School Year	Real Estate Rate Per \$100	JCBE Approval
FY2025-26	71.1	4% revenue rate	FY 2016-17	70.8	4% revenue rate
FY2024-25	73.5	4% revenue rate	FY 2015-16	71.0	4% revenue rate
FY2023-24	76.0	4% revenue rate	FY 2014-15	71.0	Same rate as PY
FY 2022-23	76.3	4% revenue rate	FY 2013-14	71.0	2% revenue rate
FY 2021-22	79.6	4% revenue rate	FY 2012-13	70.0	4% revenue rate
FY 2020-21	80.6	4% rate + 5.1 cents	FY 2011-12	67.7	Compensating rate
FY 2019-20	73.6	4% revenue rate	FY 2010-11	67.6	4% revenue rate
FY 2018-19	72.5	4% revenue rate	FY 2009-10	64.6	4% revenue rate
FY 2017-18	70.4	4% revenue rate			

Local And State Revenue Trends

Monitoring trends in sources of district revenue provide us a better picture of the economic factors affecting revenue projections.

Object	LOCAL REVENUE (in thousands)	FY 2022-23 Actual	Change from PY	FY 2023-24 Actual	Change from PY	FY 2024-25 Actual	Change from PY	FY 2025-26 Budget	Change from PY
1111	General & Personal Property	\$ 580,019	5.2%	\$ 609,946	5.2%	\$ 651,147	6.8%	\$ 681,042	4.6%
1115	Delinquent Property	\$ 6,381		\$ 6,455		\$ 6,452		\$ 6,000	
1117	Motor Vehicle	\$ 40,514		\$ 40,644		\$ 42,747		\$ 41,861	
1119	Franchise	\$ 18,147		\$ 18,403		\$ 19,815		\$ 19,300	
	Total Property Taxes	\$ 645,061	(0.6)%	\$ 675,448	4.7%	\$ 720,161	6.6%	\$ 748,203	3.9%
1131	Occupational Taxes	\$ 206,343	(0.1)%	\$ 212,522	3.0%	\$ 222,963	4.9%	\$ 212,522	(4.7)%
	Other Local	\$ 32,650	115.8%	\$ 52,118	59.6%	\$ 36,309	(30.3)%	\$ 33,384	(8.1)%
	Total Local Revenue	\$ 884,054	1.5%	\$ 940,088	6.3%	\$ 979,433	4.2%	\$ 994,109	1.5%
STATE REVENUE									
3111	SEEK Funds	\$ 224,984	0.3%	\$ 195,043	(13.3)%	\$ 207,623	6.4%	\$ 223,810	7.8%
3129	Other State	\$ 6	(76.0)%	\$ 14	133.3%	\$ 14	—%	\$ 14	—%
3800	Rev in Lieu of Taxes	\$ 1,683	(8.3)%	\$ 1,836	9.1%	\$ 1,836	—%	\$ 1,836	—%
	Total State	\$ 226,673	0.2%	\$ 196,893	(13.1)%	\$ 209,473	6.4%	\$ 225,660	7.7%

**SEEK
REVENUE**

Legislative Priorities

JCPS actively advocates for positive support from the Kentucky General Assembly of our Commonwealth. JCPS opposes legislation that would create any unfunded mandate for local school districts and supports legislation to adequately fund the public education system as required by the Kentucky Constitution and as further explained in *Rose v. Council for Better Education* (1999):

- Establish in statute a consistent rate increase for SEEK over time to allow districts to better plan for capital costs, teacher salary increases, staffing patterns, and program investment
- Fully fund SEEK Transportation
- Fully fund the School Safety and Resiliency Act, including both school security and mental health resources.
- Permanently codify full-day kindergarten funding
- Invest in universal pre-kindergarten
- Provide increased flexibility for local districts to generate revenue
- Transition to an Average Daily Membership (ADM) model that is more reflective of district costs than the current Average Daily Attendance (ADA) model
- Reconsider the weights for SEEK add-ons, including at-risk students, exceptional children, and limited English proficiency, in light of cost changes since those weights were first enacted.

SEEK Revenue Considerations

As the only recurrent source of General Fund revenue of which the Board has authority, property tax revenue is the most essential and reliable source of school funding. Occupational taxes have been fairly reliable, but are tied to the growth of the local economy. State funding, commonly called SEEK (Support Education Excellent in Kentucky), is designed to increase local responsibility for funding public education as evidenced by the continual decrease in SEEK funding relative to the overall district revenue.

Seek revenue important points to consider:

- **Greater proportions of SEEK are funded locally every year.** This is an embedded characteristic of the SEEK formula. The local effort will increase (a) as property assessments increase and (b) when the state guaranteed SEEK Base per pupil does not increase proportionally. Therefore, as Jefferson County property values rise, state SEEK decreases for JCPS. In FY 2025-26, JCPS receives only 40% of the Base SEEK from the state totaling \$223,809,816 (13.90%) of the District's \$1,609,751,118 in General Fund Revenue.
- Although the guaranteed SEEK Base helps support districts across the state, this commitment by the Kentucky Legislature is (a) significantly lower than other states, (b) much less than the total current cost associated with educating Kentucky's children, and (c) not maintaining the same level of support year-to-year due to inflation.
 - Prior to 2021, the guaranteed base of \$4,000 had not increased since the 2018-2019 school year and had **increased less than \$100 from 2011 to 2022**. The 2022 Kentucky Legislature increased Base SEEK by \$100 in 2022-23 to \$4,100 and again in 2023-24 to \$4,200 per pupil. In 2024-25, Base SEEK was increased to \$4,326 and in 2025-26 was increased to \$4,586.
 - Furthermore, on April 13, 2010, HB540 **required districts to begin paying into the teacher retirement system** diverting tens of millions of funding that would otherwise be used to support instruction. This expense has increased reliance on local taxes to fund our schools and decreased the ability for school districts to be fiscally stable. In FY 2025-26, the cost of the teacher retirement contribution to the General Fund is \$22,200,000.
- There are commonly agreed upon opportunities to support all Kentucky school districts regarding SEEK:
 - **Adequate funding of Kentucky public schools** requires increasing the base SEEK. According to the October 2021 *School Funding Task Force by the Office of Education Accountability*, when adjusted for inflation through 2020, the guaranteed base SEEK that matches the Kentucky Legislature's original commitment would equate to a guaranteed per-pupil base of \$4,768. In FY 2025-26, the Base SEEK is \$4,586.
 - **Funding full-day kindergarten.** The goal of receiving funding for full-day kindergarten was realized in FY 2021-22 and the 2023 Kentucky Legislature has continued this support for Kentucky school districts. This is a boost to our SEEK calculation, but this is subject to legislative approval and is not guaranteed to continue year-to-year.
 - **Transportation expense reimbursements.** In FY 2021-22, transportation reimbursement was only about 50% for JCPS. In the current year, transportation reimbursement is improved but still projected to be 81.8% of actual transportation costs.
 - **State-paid benefits.** The 2022 Kentucky Legislature took action to meet this statutory funding requirement for Kentucky's educators. These state-paid employee benefits support the overall cost of running a school district and keep funds from being diverted away from students. However, state paid benefits do not increase the district's capacity to provide instructional funds to Kentucky's students.
 - The **at-risk per-pupil allocation in SEEK** reflects the needs of students qualifying for *free* lunch but does not include students that qualify for *reduced* lunch. JCPS uses local funds to support free- and reduced-lunch students equally.

SEEK Revenue Calculation

The following revenue calculations resulted from updates since the Tentative Budget reflected in the FY 2025-26 Working Budget:

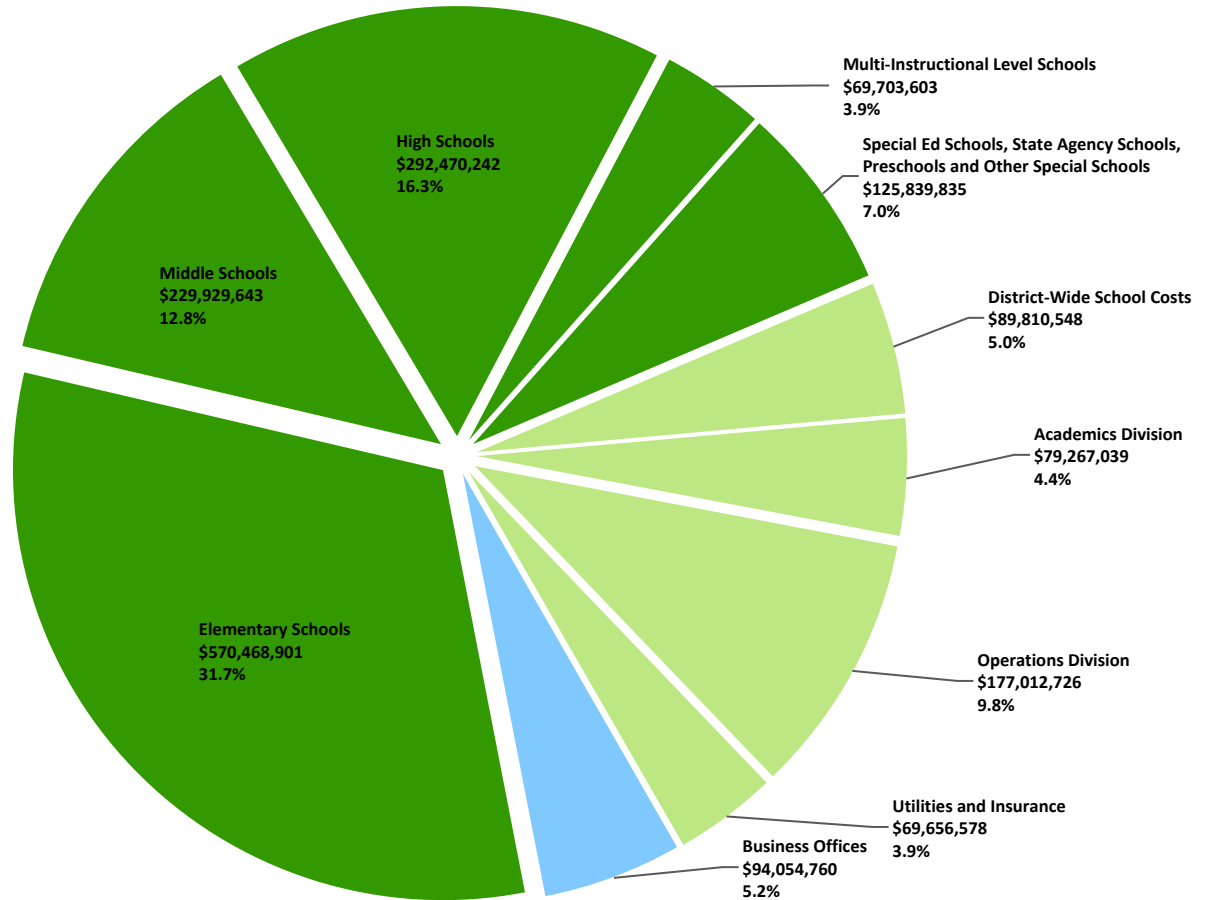
- **Base SEEK increased** to 4,586 per pupil.
- **Property tax assessments** increased by 6.6% to \$117,114,772,396.
- **Transportation** reimbursement is projected to increase by 11.1% to 61,743,029.
- **AADA** is projected to decrease to 85,755.610.
- **ECE** total count (severe, moderate and speech) increased by 240 and the **LEP** count is increased by 2,139.
- **Adjusted SEEK** is projected to increase by \$16,186,680 over prior year due to the increase in the SEEK Base Per Pupil and the increased support of Transportation Reimbursement.

	FY 2023-24 KDE Final	FY 2024-25 KDE Final	FY 2025-26 WORKING BUDGET	Change
JCPS Tax Assessment	\$101,046,407,460	\$ 109,819,489,581	\$ 117,114,772,396	6.6%
Prior Year AADA	84,318.045	84,441.307	85,755.610	1,314
AADA Plus Growth	84,318.447	86,204.023	85,755.610	-448
Transportation (Unprorated)	\$ 75,280,460	\$ 75,523,724	75,523,724	—%
Transportation Reimbursement (Prorated)	\$ 42,685,557	\$ 55,568,735	61,743,029	11.1%
At Risk Pupils	57,301.408	60,043.915	60,248.950	205
LEP Count	15,196	17,786	19,925	2,139
Prior Year December 1 ECE Count				
Severe	2,842	2,974	3,279	305
Moderate	7,028	7,352	7,430	78
Speech	1,972	1,945	1,802	-143
Prior Year Home and Hospital	483.000	339.149	291.142	-48
SEEK Base Per Pupil	4,200	4,326	4,586	6.0%
Guaranteed Base: SEEK base * AADA Plus Growth	\$354,137,477	\$372,918,603	\$393,275,227	5.5%
AT Risk: SEEK base * 0.15 * # students	\$36,099,887	\$38,962,496	\$41,445,253	6.4%
Home and Hospital: SEEK base-\$100 * # students	\$1,981,120	\$1,433,244	\$1,306,063	(8.9)%
ESL: SEEK base * 0.096 * # students	\$6,127,027	\$7,386,455	\$8,772,101	18.8%
ECE				
Severe: SEEK base * 2.35 * # students	\$28,050,540	\$30,233,981	\$35,338,111	16.9%
Moderate: SEEK base * 1.17 * # students	\$34,535,592	\$37,211,560	\$39,866,557	7.1%
Speech: SEEK base * 0.24 * # students	\$1,987,776	\$2,019,377	\$1,983,353	(1.8)%
Transportation (Prorated)	\$42,685,557	\$55,568,735	\$61,743,029	11.1%
Calculated Base Funding	\$505,604,977	\$545,734,451	\$583,729,694	7.0%
LESS .30 Local Effort: tax assessments * 0.003	\$303,139,222	\$329,458,469	\$351,344,317	6.6%
General Fund SEEK State Portion	\$202,465,754	\$216,275,983	\$232,385,377	
4% Adjusted Assessment	\$1,038,404			
Adjustments per KDE	-\$29,400	-\$32,445		
Total State SEEK	\$203,474,758	\$216,243,538	\$232,385,377	
Less Capital Outlay: \$100*AADA Plus Growth	\$8,431,845	\$8,620,402	\$8,575,561	
General Fund SEEK Adjusted	\$195,042,914	\$207,623,135	\$223,809,816	
Difference From Prior Year		\$12,580,222	\$16,186,680	

EXPENSES

Expenses By Instructional Level Overview

Salaries comprise **84.1%** (excluding contingency and fund transfers) of the JCPS budget. Nearly the entire District budget directly services students as represented by the two shades of green in the chart below-- dark green for schools and light green for direct services to students and schools. Only **5.2%** of total expenses are attributed to administrative expenses (Business Offices below) which include: Chief of Staff, Diversity, Equity and Poverty; Finance; General Counsel; Human Resources; Internal Audit; Superintendent's Office; and the Technology Division.



EXPENSES BY INSTRUCTIONAL LEVEL FY 2025-26

			Number Schools	Number Pupils (August)	Per Pupil Investment
Elementary Schools	\$ 570,468,901	31.7 %	87	42,467	\$ 13,433
Middle Schools	\$ 229,929,643	12.8 %	23	18,321	\$ 12,550
High Schools	\$ 292,470,242	16.3 %	18	24,906	\$ 11,743
Multi-Instructional Level Schools	\$ 69,703,603	3.9 %	6	4,840	\$ 14,402
Special Educ Schools, State Agency Schools, Preschools and Other Special	\$ 125,839,835	7.0 %	67	5,602	\$ 22,463
District-Wide School Costs	\$ 89,810,548	5.0 %	201	96,136	\$ 934
Academics Division	\$ 79,267,039	4.4 %	201	96,136	\$ 825
Operations Division	\$ 177,012,726	9.8 %	201	96,136	\$ 1,841
Business Offices	\$ 94,054,760	5.2 %	201	96,136	\$ 978
District-Wide Costs	\$ 69,656,578	3.9 %	201	96,136	\$ 725
TOTAL	\$ 1,798,213,875	100.0 %			

Instructional Level 1 - Administration Division

The **Administrations Division (\$27,977,611)** includes departments of: Office of the Superintendent, Chief of Staff, Internal Audit and General Counsel. Instructional level 1 also includes the **JCPS Police Department (\$11,636,137)**.

Instructional Level 2 - Operations Division

The **Operations Division (\$177,012,726)**, 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 (\$33,126,760)**, 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 (\$12,520,299)**, led by the Chief of Schools, includes departments of: Assistant Superintendents of schools, Transition Readiness, Activities and Athletics, School Choice, Enhanced Support Zone Schools, and Adult Education.

The **Exceptional Child Education Division (\$21,094,970)**, 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 (\$7,298,764)**
- **Health Services (\$10,112,134)**
- **Pupil Personnel (\$1,691,856)**
- **Support Programs (\$1,853,710)**

Instructional Level 4 - Accounting, Research and Systems Improvement

The **Accountability, Research & Systems Improvement Division (\$4,117,977)**, 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 (\$31,267,861)** include departments of: Technology-Cyber, Technology-Engineering, and Technology-Support.
- **Human Resources (\$11,880,196)** include departments of: Personnel Service; Benefits & Employee Services; and Labor Management & Employee Relations.
- **Financial Services (\$8,182,916)** 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 (\$6,161,062), 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 Working Budget of **\$570,468,901 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 **\$11,587,000** to support AIS/Choice Zone stipends and extra professional development days for elementary schools as well as **\$2,236,139** 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 Working Budget of **\$229,929,643 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 **\$6,860,565** for middle schools for implementation of Explore pathways, **\$1,745,942** to support the Middle School Teams scheduling initiative, and **\$4,415,000** to support Enhanced Support Zone 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 Working Budget of **\$292,470,242 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 **\$7,990,553** in additional funding for high school Academy career pathways and other CTE programs and **\$3,255,000** to support Enhanced Support Zone 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 Working Budget of **\$69,703,603** 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 **\$1,410,000** to support Enhanced Support Zone 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 (\$89,810,548) 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:

- **\$13,500,000** for school carryover and staffing adjustments associated with the 20th day student count at schools.
- **\$8,500,000** for long-term sub incentive pay.
- **\$7,000,000** for construction projects related to the Annual Facilities Improvement Fund.
- **\$4,000,000** for substitute teachers associated with vacant teacher positions in schools.
- **\$4,00,000** 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).
- **\$2,000,000** for extra service to teachers who are covering classes during their planning due to unfilled subs.
- **850,000** for department head stipends that will be distributed to school by mid year.

During the Tentative Budget, District-Wide School Costs included items that have been allocated to schools for the Working Budget:

- **12,000,000** in school-based 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 (\$13,433), middle schools (\$12,550), or high schools (\$11,743).

Description	Number Pupils Served	General Fund	Cost Per Pupil
ECE Schools			
Alfred Binet School	23	\$ 4,729,951	\$ 205,650
Waller Williams Environmental	68	\$ 8,129,761	\$ 119,555
Churchill Park Rehabilitation	74	\$ 7,736,304	\$ 104,545
Mary Ryan Academy	16	\$ 1,458,075	\$ 91,130
Ahrens Educational Resource Center	37	\$ 1,041,140	\$ 28,139
Special Program Schools			
Breckinridge Metropolitan High	92	\$ 6,559,422	\$ 71,298
Liberty High	130	\$ 6,676,055	\$ 51,354
Minor Daniels Academy	157	\$ 7,568,423	\$ 48,207
Phoenix School of Discovery	386	\$ 8,201,031	\$ 21,246
State Agency Schools (12 Cost Centers)	817	\$ 17,232,460	\$ 21,092

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 (\$19,130) is approximately 59% greater than the cost per pupil of a sample of elementary schools with enrollments greater than 600 (\$12,042).

Description	Number Pupils Served	General Fund	Cost Per Pupil
All Six Elementary Gr K-5 enrollment <300			
Shelby Elementary	275	\$ 5,578,453	\$ 20,285
Byck Elementary	289	\$ 5,593,891	\$ 19,356
Foster Elementary	287	\$ 5,466,258	\$ 19,046
Maupin Elementary	274	\$ 5,498,814	\$ 20,069
Zachary Taylor Elementary	260	\$ 4,672,959	\$ 17,973
Portland Elementary	286	\$ 5,155,232	\$ 18,025
Total	1,671	\$ 31,965,607	\$ 19,130
Six Comparable Elementary Gr K-5 enrollment > 600			
Indian Trail Elementary	632	\$ 8,661,022	\$ 13,704
Goldsmith Elementary	653	\$ 8,138,819	\$ 12,464
Jeffersontown Elementary	671	\$ 7,992,481	\$ 11,911
Fairdale Elementary	674	\$ 7,590,355	\$ 11,262
Laukhuf Elementary	612	\$ 7,181,276	\$ 11,734
Wheeler Elementary	624	\$ 6,991,798	\$ 11,205
Total	3,866	\$ 46,555,751	\$ 12,042
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 39% 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	396	\$ 8,957,724	\$ 22,621
WEB Dubois Gr 6-12 (not in permanent site)	462	\$ 8,372,358	\$ 18,122
Frederick Olmsted Academy North	481	\$ 7,847,038	\$ 16,314
Johnson Traditional Middle School	486	\$ 6,716,383	\$ 13,820
Grace James Gr 6-11 (not in permanent site)	472	\$ 7,670,417	\$ 16,251
Total	2,297	\$ 39,563,920	\$ 17,224
Five Comparable Secondary schools with enrollments >1000			
Moore Gr 6-12	1,687	\$ 24,964,161	\$ 14,798
Fern Creek High School	1,426	\$ 17,899,281	\$ 12,552
Stuart Middle School	1,240	\$ 14,691,612	\$ 11,848
Ramsey Middle School	1,138	\$ 11,867,547	\$ 10,428
Seneca High School	1,213	\$ 13,653,601	\$ 11,256
Total	6,704	\$ 83,076,202	\$ 12,392
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

Systemic Transformation Strategies

JCPS is committed to transforming teaching and learning through the JCPS Pillars. Deeper learning is a goal that embodies the expectation that each student will progress toward mastery of academic standards and the development of skills necessary for success in college, career, community, and life. We must engage and empower students at their level and in their style of learning through meaningful relationships, experiences, and environments. Deeper learning is grounded in helping students develop the social, emotional, and intellectual knowledge and skills to thrive in school and beyond through caring, constructive learning relationships, real-world learning experiences, and supportive equity-focused learning environments.

The following system-wide approaches to engaging all students are described below:

- Weighted Student Formula for Staffing Schools
- Middle School Teams
- Academic Instructional Coach
- Exceptional Child Education Implementation Coaches
- Exceptional Child Education
- Increased Support for Early Childhood
- Family Resource Youth Service Centers
- School Safety Administrators and Safety Officers
- Multi-lingual Program
- Newcomer Academy

Weighted Student Formula for Staffing Middle and High Schools

A new approach to staffing JCPS middle and high schools was established in FY 2022-23. Using the long-established JCPS Needs Index, school needs were identified according to four tiers. Each tier allocated a progressive classroom teacher formula to provide greater resources to higher need schools. Additionally, different tiers receive progressive additional supports beyond the classroom teacher allocations. This approach to staffing and resourcing schools is the first time the JCPS Needs Index has been used to influence the budget, the first time JCPS has implemented a weighted formula based on school needs, and reflects the district's commitment to creating a future state in which equity is a systemic component of resourcing schools.

The weighted per-pupil formula determines the staffing levels for middle and high schools based on four funding tiers. In FY 2022-23, this formula redirected \$12.4 million to high schools and \$11.4 million to middle schools that were previously provided through a non-standardized system of district add-on supports. Additionally, \$3.1 million of recurrent General Fund budget was provided to middle and high schools to support this innovative funding strategy that provides (a) a flexible allocation for each middle and high school to receive funding equivalent to one resource teacher to provide for school technology needs (b) a flexible allocation of one in-school security monitor standard for all middle schools and two in-school security monitors standard for all high schools and (c) a new formula resulting in additional high school counselors.

Middle and high school classroom teacher ratios are now determined by tiers of school need, 26-to-1 for Tier 1 (lowest relative need) and 24.3-to-1 for Tier 4 (highest relative school need). Middle and high schools have additional, flexible staff support allocations based on funding tiers including additional resource teachers and in-school security monitors. These racial equity funds are provided to schools annually and are requested through the Investment Tracking System. The total General Fund investment in racial equity funds in FY 2025-26 for middle and high school is **\$18,205,841**.

Weighted Student Formula for Funding Elementary Schools

In FY 2023-24, JCPS enacted a student-weighted formula for funding elementary schools. In addition to the base staff-to-student ratio of 24.0 to 1, JCPS uses a "racial equity index" involving the percentage of students of color, free/reduced lunch, ECE, ESL and a student mobility metric that considers students transitioning from schools during the school year. From this student demographic data, elementary schools receive an additional allocation of flexible funding to be used to address racial equity. The total General Fund investment in racial equity funds in FY 2025-26 for elementary schools is \$17,125,745 .

Middle School Teams

Middle school students are going through a critical time in their physical, mental, and emotional development. Middle schools have embraced their children in a family-like environment called "teams". A core content team of teachers consists of one mathematics, one English-Language Arts, one science, and one social studies teacher; often, with strategic scheduling, an ECE teacher and/or ESL teacher may also be part of a team. This team of teachers has time to work collaboratively to better support the academic and emotional development of each student.

Unlike a high school master schedule that allows for greater variability in student course assignment, a middle school team schedule is constrained by the scheduling requirements of the team model. Starting in FY 2022-23, the Board approved a funding method in response to the scheduling needs of middle schools. To distinguish between the staffing needs of the high school scheduling model and the teams-based middle school model, the Middle School Teams approach provides schools the option of an additional allocation of teachers based on a team staffing matrix as opposed to the standard staffing formula. The total General Fund investment for middle school teams in FY 2025-26 is **\$1,745,942**.

Academic Instructional Coaches

Academic Instructional Coaches (AICs) are provided to every school to ensure a systemic approach to the JCPS Pillars for a robust and successful learning climate. AICs provide instructional support and leadership in schools. To ensure fidelity of implementation, these systems are tracked and monitored. The support from the AIC aligns with the overall implementation of these systems. Every comprehensive school receives one of these positions for District-wide program fidelity and consistency. The total General Fund investment for Academic Instructional Coaches in FY 2025-26 is **\$13,772,152**.

Exceptional Child Education Implementation Coaches

Exceptional Child Education (ECE) Implementation Coaches are positions that support schools with compliant implementation of federal guidelines under the Individuals with Disabilities Education Act (IDEA). Every comprehensive school receives at least one of these positions. The total General Fund investment for ECE Implementation Coaches in FY 2025-26 is **\$15,351,600**.

Exceptional Child Education

JCPS continues to make investments in the special education classroom, as well as infrastructure that provides student and staff support. The state's portion of this support comes by way of a weighted adjustment for ECE students within the SEEK formula calculation. IDEA federal grant provides additional support for JCPS students in the amount of **\$27,540,760**. The total General Fund investment for the ECE program services in FY 2025-26 is **\$169,020,545**, an increase of \$158,056,162 from the prior year.

Early Childhood

In FY 2017-18, Early Childhood received approval for a recurrent increase in the General Fund of \$2.6 million in response to a decrease in state funding. In FY 2018-19, JCPS invested an additional \$10.7 million in the Early Childhood program due to the district's relinquishment of Head Start grants. The total General Fund investment for Early Childhood in FY 2025-26 is \$19,019,870.00 reflecting an increase of \$2,384,257.00 from the prior year.

Family Resource Youth Service Centers

Family Resource Youth Service Centers (FRYSCs) help families solve problems and overcome barriers to learning. JCPS has 113 FRYSC centers serving JCPS schools. Each center offers its own blend of programs and services, but all provide support in core areas. General Fund support began in FY 2008-09 to assist in funding the centers due to decreased state funding. The state approved the addition of eleven centers in 2018-19 and a further expansion of seven more centers for FY 2021-22. The FRYSC program is also supported by \$9.4 million in the state FRYSC grant (an increase of 1.3 million from FY 2021-22). The total General Fund investment in Family Resource Youth Service Center in FY 2025-26 is **\$3,290,436**.

School Safety Administrators and Safety Officers

JCPS seeks to have in place effective security measures to be implemented by highly trained staff with appropriate accountability and oversight. Creating a safe, secure, and welcoming environment in schools is critical to teacher and staff effectiveness and student success. Newly-created school safety positions for FY23 have an inherent goal of maintaining a safe school environment while equitably reducing school-based arrests and citations. The responsibilities of these positions were generated through feedback from the Louisville Urban League, NAACP, ACLU, LMPD, LaCasita, PTA and other local agencies. These personnel will be trained in: cross-cultural communication, implicit bias, de-escalation, restorative practices, trauma-informed care, safe crisis management, bullying preventing, MTSS, PBIS, IDEA/504 regulations, and the JCPS Student Support and Behavior Intervention Handbook.

The school-based *Safety Administrators* foster a positive school culture and climate by building relations with students and staff inside a school building, managing safety-related issues at the school, and assisting with aspects of school safety procedures. *School Safety Officers* serve as armed, sworn law enforcement officers who patrol a set of assigned schools in a specific geographic zone. The *Safety Administrators* report to the school principal while the *School Safety Officers* report to the JCPS Security & Investigations department. In FY2022-23, \$7.1 million was invested including 67 *Safety Administrator* positions, 30 *Officer School Safety* positions, and \$763,000 in start-up operational costs. The total General Fund Budget for School Safety Administrator and Safety Officers in FY 2025-26 is **\$7,548,794**.

English as a Second Language Program

The Mission of the Office of Multilingual Learners is to accelerate students' English language acquisition through high-quality language and content instruction so they are inspired to become critical and creative thinkers, effective communicators, and independent and collaborative learners. The Office of Multilingual Learners provides valuable resources to the ML students, their families, tutors, and teachers. It is no coincidence our ESL program has become one of the primary areas of investment for the Board of Education. In FY 2022-23, the General Fund increased ESL program support with the addition of 47 ESL teachers and 11 Bilingual Associate Instructors. In FY 2023-24, 50 more ESL teachers and 10 Bilingual Associate Instructors were moved from ESSER into General Fund. The ESL program has been expanded to serve ML students in all schools within the district including special and state agency schools. The total General Fund investment for the ESL program in FY 2025-26 is **\$51,505,475**, an increase of \$2,567,593 over the prior year.

Newcomer Academy

The Newcomer Academy supports qualifying students and families who opt into the school during a student's first year in the country. The goal of the Academy is to provide a welcoming and respectful environment that meets the unique linguistic, academic, and social-emotional needs of the MLs. All students at the academy are beginning English speakers and most are in their first year of instruction in a U.S. school. Many students at Newcomer Academy have had limited or interrupted educational experiences in their native countries. Newcomer Academy students transition to a different middle or high school after one, two, or three semesters at the Newcomer Academy. In 2018-19, the school became a stand-alone site for the first time. The total General Fund budget of the Newcomer Academy in FY 2025-26 is **\$10,355,965**.

Salary Analysis

The table below illustrates changes in actual salary expenses for all employees. The salary totals are affected by the number of additional positions each year, salary increases, stipends, and the number of unfilled positions (resulting in a “vacancy credit”, the difference between the funds budgeted for positions and the actual amount of expenses for those positions). Since budgeted positions do not mean they were actually every filled, a salary cost analysis is better reviewed by reflecting on prior year actuals.

ANNUAL SALARY COST COMPARISON (GENERAL FUND): 5-YEAR COMPARISON

	FY 2020-2021 Actual	FY 2021-2022 Actual	FY2022-23 Actual	FY2023-24 Actual	FY2024-25 Actual
Certified Salaries	\$ 518,836,802	\$ 512,385,858	\$ 528,852,068	\$ 580,281,738	\$ 597,031,026
Classified Salaries	\$ 190,274,351	\$ 188,218,156	\$ 205,043,140	\$ 229,575,680	\$ 261,400,574
Fringe Expenses	\$ 84,373,219	\$ 87,370,974	\$ 91,839,379	\$ 104,119,977	\$ 103,079,479
Total	\$ 793,484,372	\$ 787,974,988	\$ 825,734,587	\$ 913,977,395	\$ 961,511,079
\$ Change From Prior Yr		\$ (5,509,384)	\$ 37,759,599	\$ 88,242,808	\$ 47,533,684
% Change From Prior Yr		(0.69)%	4.79%	10.69%	5.20%

Salary Trends and Inflation

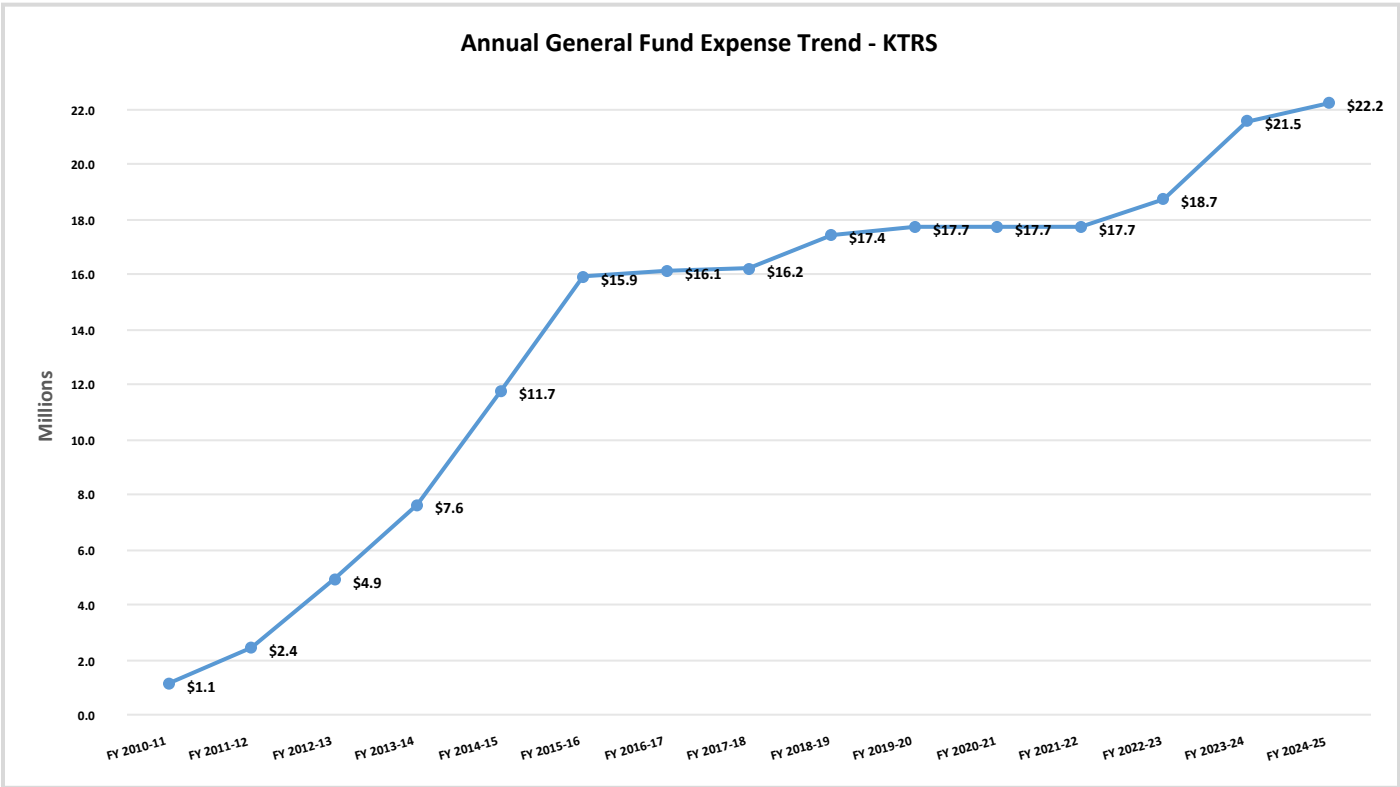
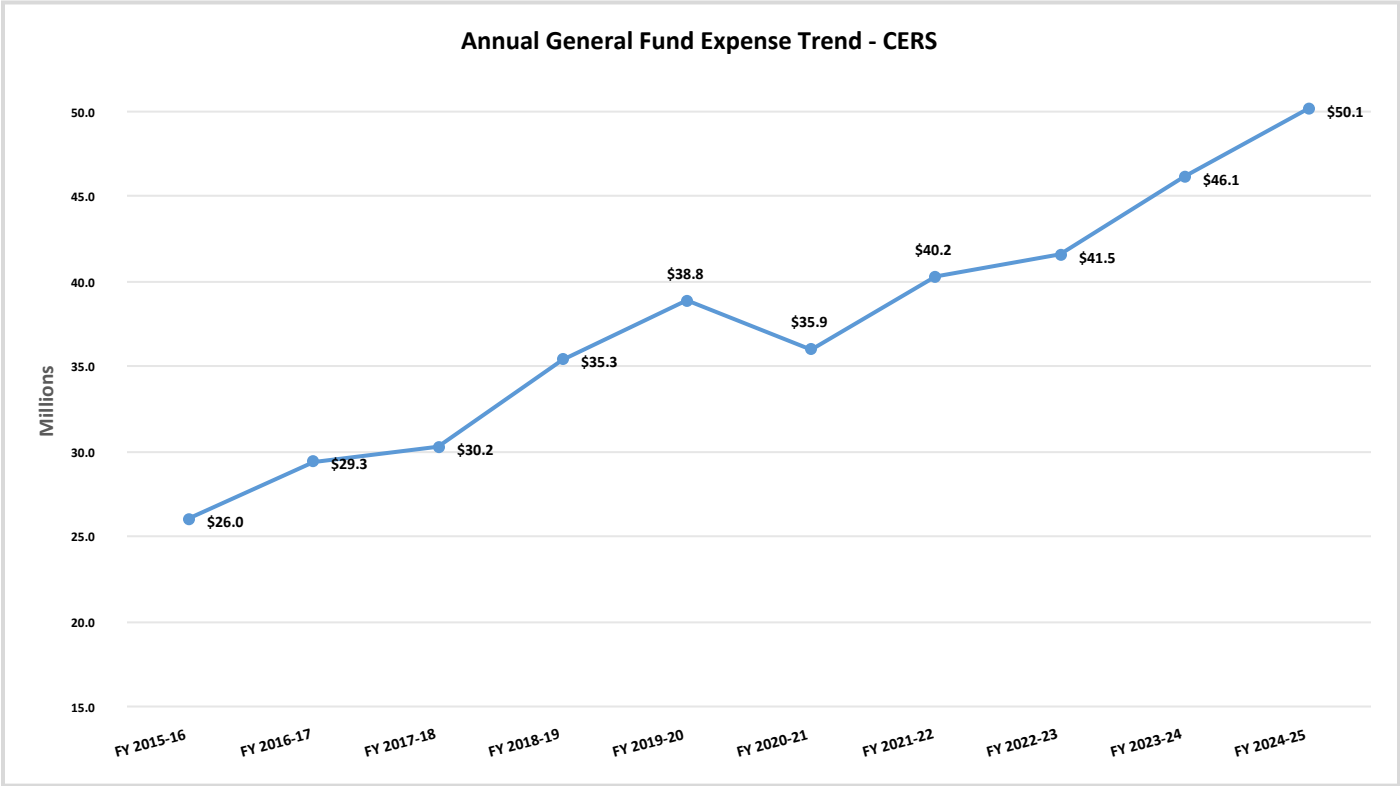
JCPS salaries are competitive against neighboring districts. However, the Consumer Price Index (CPI) inflation rate increased to 7.2% in the fiscal year ending June 30, 2022, and another 6.3% the following year. Subsequently, the Jefferson County Board of Education approved a cumulative 14% salary increase since FY23 resulting in a recurrent increase of expenses to the General Fund budget of \$140 million.

Fiscal Year	CPI Inflation Rate	Employees Salary Changes	Notes
2025-26	TBD	3% COLA + steps	
2024-25	2.7%	2% COLA + steps	Continue AIS and CZ stipends including schools removed from AIS status; continue bus driver incentive stipends. MS coaching stipends aligned to 50% of high school.
2023-24	2.9%	5% COLA + steps	New AIS and Choice Zone employee incentive stipends for eligible certified staff. Classified incentive pay for eligible staff.
2022-2023	6.3%	4% COLA + steps	\$1000 continuity of services stipend paid to all active full-time & permanent part-time employees.
2021-2022	7.2%	0% COLA (steps only)	\$5000 continuity of services stipend paid to all active full-time & permanent part-time employees. \$200 Covid vaccine incentive.
2020-2021	1.6%	0% COLA (steps only)	
2019-2020	1.0%	.5% COLA + steps for all except no COLA for admins grade 8+ . Classified Job Family II grade 8+ table frozen at 2017-2018 rates.	No COLA for admins grade 8+. One-time payment to school based admins only active as of 10/1/19 (0.5% of current salary). Coaching schedule indexed to Job Family III/Step 0 at 0.1088.
2018-2019	2.1%	.5% COLA + steps for all except no COLA for admins grade 8+ . Classified Job Family II grade 8+ table frozen at 2017-2018 rates.	No COLA for admins grade 8+. One-time payment to school based admins only active as of 10/1/18 (.5% of current salary). Coaching schedule indexed to Job Family III/Step 0 at .1088.

Cost Of Employer-Paid Retirement Benefits

The increasing costs to the General Fund of CERS (classified retirement) and KTRS (certified retirement) are factored into the Working Budget every year. These expenses impact the funding available to the district to fund current salaries and operations. In FY 2024-25, CERS cost \$50,076,586 to the General Fund, which is nearly triple the \$18.4 million cost just 15 years ago. KTRS contributions were newly-added expenses to Kentucky school districts in 2011. KTRS contributions cost \$22,200,000 in FY 2024-25.

These retirement contributions add **\$63,800,000** to General Fund expenses; for comparison, these expenses account for **27%** the Base SEEK revenue provided by the state to educate the children of JCPS.



Investments for FY 2025-26

The following investments are approved budget actions or increased investments that are currently reflected in the Working Budget. As noted in the [Cycle-Based Budgeting](#) section above, these items are entered into the Investment Tracking System for future review unless otherwise approved by the Board of Education. These investments are components of the growing deficit between current-year expenses and revenue can be seen in the Summary section of the Working Budget Reports from prior years. The following items are noted as recurrent or one-time expenses that would the Working Budget.

Board-Approved Budget Actions	Recurrent Expense
4% salary increase for FY 2022-23	\$ 40,000,000
5% salary increase for FY 2023-24	\$ 50,000,000
2% salary increase for FY 2024-25	\$ 20,000,000
3% salary increase for FY 2025-26	\$ 30,000,000
School Racial Equity Funds. Based on a weighted formula using student demographics, schools receive differentiated levels of funding to support the school's Racial Equity Plan to reduce disproportionality.	\$ 35,025,774
AIS and Choice Zone Stipends and Professional Development Days.	\$ 20,746,647
ESL services expansion FY24 to FY26	\$ 14,632,978
ECE services expansion FY24 to FY26	\$ 19,159,955
School Safety. 67 school-based School Safety Administrators.	\$ 7,548,794
Summer Backpack League expansion.	\$ 6,400,000
Bus Driver incentive bonuses.	\$ 6,000,000
Nursing contract services	\$ 7,000,000
Middle School Teams. Additional classroom teachers for middle schools that elect to develop a master schedule of four-person teacher teams.	\$ 1,745,942
ELEV8 Learning Centers.	\$ 3,565,980
TOTAL RECURRENT INVESTMENTS	\$ 261,826,070

The District also recognizes improvements that have been critical components of recent budget.

Annual Facilities and Improvement Funds from FY22 to present.	\$ 61,000,000
Audio Enhancement - Education Paging & Intercom Communications and other technology hardware.	\$ 30,000,000
Athletics Fields from FY21 to present.	\$ 20,000,000
Weapons Detections Systems installation, equipment and services.	\$ 4,000,000
Elementary School Playground projects (FY23 and FY24).	\$ 3,000,000
TOTAL PAST ONE-TIME INVESTMENTS	\$ 118,000,000

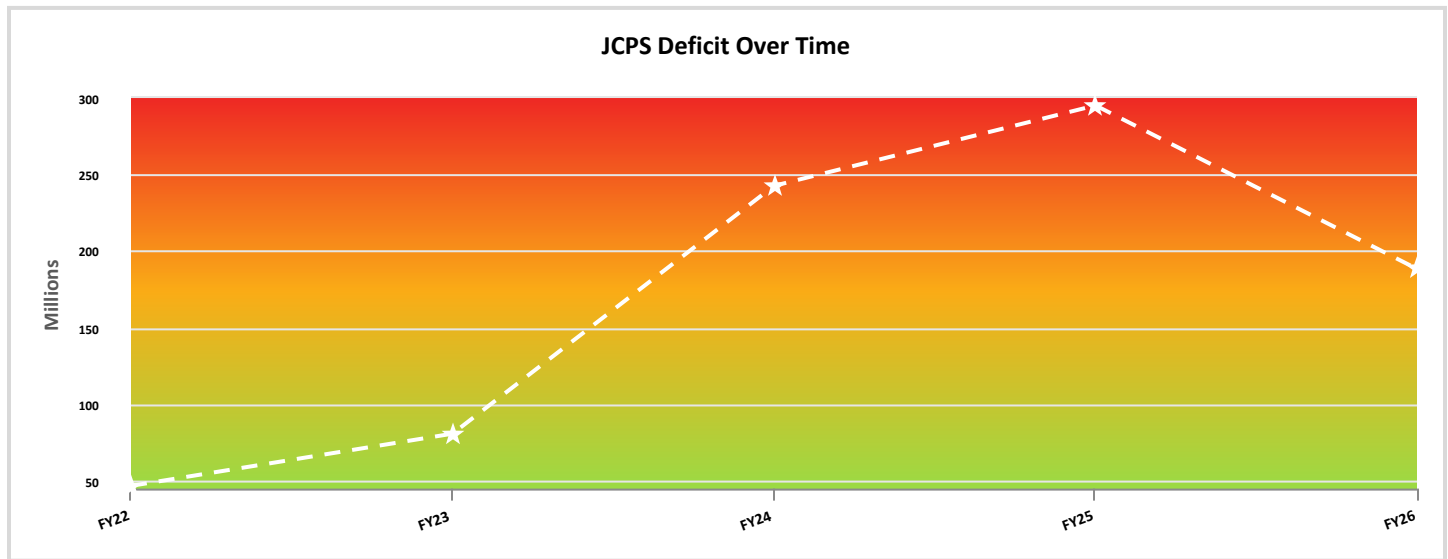
Factors Contributing to the Deficit

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.

FY22	<p>Deficit: \$47 million.</p> <p>COLA: \$0.</p> <p>Changes to Organizational Chart: \$2 million recurrent.</p> <p>Beginning Unassigned Fund Balance: \$40 million. Students return full time from non-traditional instruction.</p> <p>ESSER total expenditures \$271 million. Federal COVID-relief grant, ESSER, awarded to the District for multi-year support. ESSER expenses in FY22 include: \$78 million 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: \$146 million.</p> <p>4% COLA: \$40 million.</p> <p>Changes to Organizational Chart: \$2 million recurrent.</p> <p>Beginning Unassigned Fund Balance: \$278 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 officers.</p> <p>ESSER total expenditures: \$147 million. ESSER expenses in FY23 include: \$6 million 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.</p> <p>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 expenses since FY23.</p> <p>Changes to Organizational Chart: \$9 million recurrent.</p> <p>Beginning Unassigned Fund Balance: \$326 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 needs; \$7 million school safety administrators and officers; \$7 million weapons detection installation.</p> <p>The following recurrent expenses were moved out of ESSER into General Fund in FY24: \$3 million ELD positions added; \$1 million ECE positions added; \$4 million extra service; \$5 million Explore positions and operational; \$11.5 million bus driver incentive pay; \$7 million summer programming; \$20 million Academics curriculum.</p> <p>ESSER total expenditures \$80 million. ESSER expenses in FY24 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 expenses since FY23.</p> <p>Changes to Organizational Chart: \$4 million recurrent.</p> <p>Beginning Unassigned Fund Balance: \$266 million. Expenses include: \$30 million in curriculum supports; \$40 million Racial Equity Funds; \$21 million Athletic Fields (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 (FY23-present).</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>

Deficit Over Time

JCPS is projected for a significant deficit between revenues and expenses. At the time of this Working Budget being published, the District deficit for FY26 is \$188,462,757 including Carry Forward and Carryover. As noted in the *Beginning Fund Balance & Contingency* section of this report, the deficit must continue to be reduced to maintain a healthy fiscal standing.



	FY22	FY23	FY24	FY25	FY26
Deficit	\$ 46,793,056	\$ 80,852,511	\$ 242,679,252	\$ 295,174,474	\$ 188,462,757

Unmet Funding Needs

Several important funding items have been delayed due to funding constraints. These items are not part of the current budget. 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	
Administration	Contract management software, as reported in audits in 2014 and 2024, and case management software		\$ 563,352
		\$ 105,000,000	\$ 563,352

Future Budget Considerations

While achieving the required budget reductions, we are not providing allocations for unknown future needs. These items may include newly discovered facility maintenance priorities or other critical needs. Effective budgeting requires that organizations be able to adjust to urgent needs. Variables always exist in a complex budget. Allocations must be continually adjusted to improve the reliability and accuracy of the document while adjusting to changing inputs. Additionally, unforeseen funding needs will affect the results of our fiscal activities and may require additional budget reductions in the future.

Consequences of Failing to Meet Fiscal Thresholds

To maintain solvency and safeguard JCPS for the future, it's imperative that JCPS achieve significant reductions for the upcoming school year 2026-2027 and address some of the critical unmet needs listed on the previous page. The timing of this process is essential to make sure that these reductions are solidified before the new year's allocations. If these reductions are not achieved, JCPS will start experiencing serious implications of this failure, including reduced revenues caused by liquidating investments for cash flows, state receivership, or an inability to pay our vendors and employees. We will NOT let this occur and will report our accomplishment in the January 2026 Draft Budget for the 2026-2027 school year.

Budget Reduction Standards

We are addressing these budget reductions by applying three standards:

- Central Office must assume a disproportionate share of the reductions.
- Salaries must be safeguarded, meaning across-the-board salary reductions will not be considered.
- We will insulate the integrity of the classroom and learning environment.

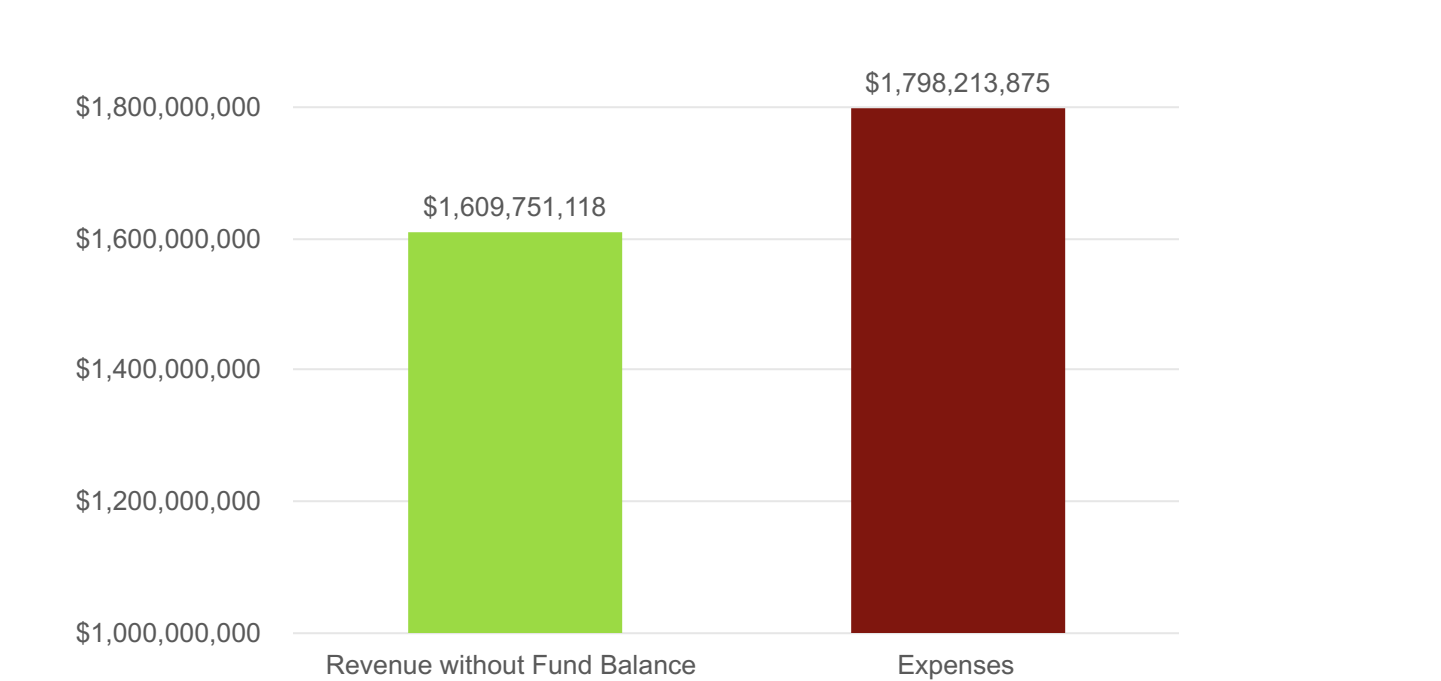
Revenue and Expense Summary

A district budget that is truly balanced has new year recurrent revenue (receipts and state-paid benefits) that meet or exceed the new year expenses. The Beginning Fund Balance is affected by prior-year financial adjustments such as carry Forward, carry over and unused salaries. The District future deficit is affected by projected future revenues increases (property tax, occupational tax, motor vehicle tax) along with anticipated decreases in revenue (SEEK) and projected increases to expenses (future COLAs, KTRS, CERS, new investments).

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 Working Budget, PY Unused Salary Allocation are projected to maintain at about \$60,000,000, 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.

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

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



Revenues without Fund Balance	\$ 1,609,751,118
Expenses	\$ 1,798,213,875
Difference prior to Fund Balance*	\$ (188,462,757)

*Expenses include Carry Forward and Carryover. The FY26 budget is balanced by a Beginning Fund Balance of \$285,000,000 at the start of the fiscal year.

JCBE BUDGET POLICIES

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

Fiscal Management 04.1 : Budget Planning and Adoption

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

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

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

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

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

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

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

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

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

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

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

Related Policies: 01.11; 02.4242; 02.4331; 04.91

Adopted/Amended: 12/13/2022

Order #: 2022-211

Fiscal Management 04.1 AP.2 : Budget Planning Timeline

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

Review/Revised: 7/21/2020

Fiscal Management 04.3121 : Board Allocated Funds

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

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

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

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

Related Policies: 02.4242; 02.4331; 04.1

Adopted/Amended: 12/13/2022

Order #: 2022-211

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

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

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

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

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

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

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

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

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

Related Policies: 02.4242; 04.311; 04.3111, 04.9

Adopted/Amended: 3/27/2018

Order #: 2018-74

Definitions

Actual: In accordance with the state's financial platform for school districts, when used as an account category this term reflects the actual expenses posted.

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

Beginning Fund Balance: The Beginning Fund Balance for each new fiscal year is equal to the end of year Fund Balance of the prior year as found in the Annual Comprehensive Financial Report prepared by JCPS Accounting.

Budget: Budget refers to allocations of actual or projected funds.

Carry Forward: Carry forward is the required budget included from the prior year due to purchase orders that have not yet been paid. This does not impact our financial forecast since we expect end-of-year surpluses in operational codes at the end of the every fiscal year.

Carryover: Carryover is provided in August for school flex codes and the Annual Facilities Improvement Fund (AFIF). The accommodations of carryover do not impact our forecasts since we expect end-of-year surpluses in these same components at the end of the every fiscal year.

Categorical funding: Financial support from state and federal governments that is targeted for particular categories of students, special programs, or special purposes. This support is in addition to school district or area education agency general purpose revenue, is beyond the basic educational program, and most often has restrictions on its use.

Contingency: The contingency is the mathematical difference between the Beginning Fund Balance and the difference between the Revenue and Expenses for the new year.

Early Childhood: Early childhood is pre-kindergarten services available to children with special needs or other risk factors.

Elementary School: In JCPS, elementary school is kindergarten through grade 5 (K-5).

Expense: Expenses are actual or projected debits. Expenses for a school district include salaries, fringe benefits, utilities, material items, or other expenditures allowable by the Kentucky Department of Education.

Fund: The term "fund" may be used in a variety of ways within Budget Reports.

- When used in plural and lower case (i.e., "funds"), this is the equivalent means of "money" or "investments". For example, "As JCPS moves toward a student-weighted formula to equitably fund schools based on need, we become more intentional about our use of funds to better support schools".
- When used in singular, capitalized and numbered, this references one of the categories of revenue.
- When used in singular and capitalized without a number, this always refers to Fund 1, which is the General Fund. For example, "The Beginning Fund Balance for each new fiscal year is equal to the end of year fund balance of the prior year found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. Fund balance should not be viewed as a source of recurrent revenue".

Fund Balance: The Fund Balance at any point in the year is the mathematical difference between the Contingency and any debits or credits incurred against the Contingency during the fiscal year.

High School: In JCPS, high schools are grades nine (9) through twelve (12).

Instructional Level: Instructional level most often refers to the grade level of a school. However, in accordance with the state financial reporting platform, MUNIS, the instructional level may also refer to the category of a district division: Administration; Operations; Academic Schools; Academic Services; Exceptional Child Education; Accountability, Research and Systems Improvement; Communications and Community Relations, Business Services (Finance); Human Resources; Technology; Equity; Early Childhood; Elementary Schools; Middle Schools; High Schools; State Agency Schools; Special Schools; ECE Schools; System-Wide School Costs; and Other System-Wide Costs.

Investment: For budget reporting, investments may refer to either the actual expenses or the projected cost of a program, purpose or personnel.

Middle School: In JCPS, middle school is grades six through eight (6-8).

Multiple Instructional Level School: These schools have a combination of middle and high school. Additional, one JCPS school has a combination of elementary, middle and high school.

Revenue: Revenue is district income generated by local, state and federal sources.

SEEK: SEEK, short for “Support Education Excellent in Kentucky”, emerged during the Kentucky Education Reform Act of 1990 and most common references the commonwealth’s legislative contribution to school district funding.

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

Vacancy Credit: Vacancy credit is anticipated unused salary budget in the current year caused by many factors including resignations, retirements, and the time required to fill vacant positions. Although this is not an actual revenue for the district, it is a cost savings that is effectively reducing the expenses. Vacancy credit is recognized in the Summary section of the Working Budget Report to better project the difference between our revenue and anticipated expenses.

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		326,892,032.56	266,009,146.83	285,000,000.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	609,946,373.01	651,146,925.70	681,042,438.38
1115	DELINQUENT PROPERTY TAX	6,454,883.12	6,452,329.27	6,000,000.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	40,644,133.09	42,746,748.80	41,860,767.00
1118	UNMINED MINERALS TAX	.00	.00	.00
1119	FRANCHISE TAX	18,403,317.08	19,815,465.12	19,300,000.00
TOTAL AD VALOREM TAXES		675,448,706.30	720,161,468.89	748,203,205.38
SALES & USE TAXES				
1121	UTILITIES TAX	.00	.00	.00
TOTAL SALES & USE TAXES		.00	.00	.00
INCOME TAXES				
1131	OCCUPATIONAL TAX	212,522,322.00	222,962,802.00	212,522,322.00
TOTAL INCOME TAXES		212,522,322.00	222,962,802.00	212,522,322.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES		.00	.00	.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	12,572,092.69	6,194,030.00	6,057,026.00
1192	EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES		12,572,092.69	6,194,030.00	6,057,026.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	3,348,518.85	3,492,551.52	3,492,552.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		3,348,518.85	3,492,551.52	3,492,552.00
TUITION				

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1310	TUITION FROM INDIVIDUALS	8,132.00	9,209.00	9,000.00
1312	TUITION (SUMMER)	.00	.00	.00
1320	TUIT FRM OTH GOVT SRCS IN KY	227,696.00	334,654.00	326,834.00
1330	TUIT FRM OTH GVT SRC OUT KY	.00	.00	.00
1340	OTHER TUITION	130,419.50	127,104.02	.00
	TOTAL TUITION	366,247.50	470,967.02	335,834.00
TRANSPORTATION				
1410	TRANSP FEES FROM INDIVIDUALS	.00	.00	.00
1420	TRN FEE FRM OTH GVT SRC IN KY	.00	.00	.00
1430	TRN FEE FRM OTH GVT SRC NOT KY	.00	.00	.00
1441	TRANSP FEES - NON PUBLIC SCH	.00	.00	.00
1442	TRANSP FEES - FISCAL CT	.00	.00	.00
1449	OTHER TRANSPORTATION	.00	.00	.00
	TOTAL TRANSPORTATION	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	28,211,600.03	21,547,485.43	19,000,000.00
1520	DIVIDENDS ON INVESTMENTS	.00	.00	.00
1530	NET INC IN FAIR VAL OF INVESTS	.00	.00	.00
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	28,211,600.03	21,547,485.43	19,000,000.00
FOOD SERVICE				
1690	FOOD SVC REBATES TO GF	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1720	STUDENT SALES & USE TAXES	.00	.00	.00
1730	STUDENT DUES	.00	.00	.00
1740	STUDENT FEES	.00	.00	.00
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
1760	BOARD CONTRIBUTIONS (ACTIVITY)	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	.00	.00	.00
1811	COMMUNITY EDUCATION FEES	.00	.00	.00
1812	ADULT EDUCATION FEES	.00	.00	.00
1819	OTHER FEES	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	2,920,000.00	2,940,500.00	2,940,500.00
1912	BUS RENTAL	.00	.00	.00
1919	OTHER RENTAL INCOME	1,365,497.16	1,471,293.89	1,365,497.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1925	PRIVATE REIMB FOR PROF DEV	.00	.00	.00
1929	IN-KIND REVENUES	1,730,389.37	.00	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	1,502,918.00	.00	.00
1932	GAIN/LOSS ON SALE OF EQUIP	.00	.00	.00
1941	TEXTBOOK SALES	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN KY	.00	.00	.00
1952	MIS REV FRM OTH SCH DST OUT KY	.00	.00	.00
1960	SERV PROV TO OTH LOCAL GOVTS	.00	.00	.00
1970	SERVICES PROV TO OTHER FUNDS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1991	TRANSCRIPT FEES	66,956.00	62,744.00	63,082.00
1993	OTHER REBATES	.00	.00	.00
1994	RETURN FOR INSUFFICIENT FUNDS	.00	.00	.00
1995	SUPPLEMENTARY MATERIALS	.00	.00	.00
1997	OTHER REIMBURSEMENTS	.00	.00	.00
1998	CRIME CHECK/FINGERPRINTING	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	3,269,655.97	138,013.14	138,013.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		10,855,416.50	4,612,551.03	4,507,092.00
TOTAL REVENUE FROM LOCAL SOURCES		943,324,903.87	979,441,855.89	994,118,031.38
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	195,042,913.00	207,623,135.00	223,809,816.00
TOTAL STATE PROGRAM		195,042,913.00	207,623,135.00	223,809,816.00
OTHER STATE FUNDING				
3121	VOCATIONAL TRAVEL	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	.00	.00	.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00
3125	BUS DRVR TRAINING	.00	.00	.00
3126	SUBSTITUTE SALARIES	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSPORTATION	14,429.00	14,214.00	14,214.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OTHER STATE FUNDING		14,429.00	14,214.00	14,214.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERT REIMBURSE	.00	.00	.00
3131	STATE MISCELLANEOUS REIMBURSE	.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REV IN LIEU OF TAXES/STATE SRC	1,836,071.28	1,836,440.85	1,835,767.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		1,836,071.28	1,836,440.85	1,835,767.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	342,997,684.23	383,827,842.36	383,834,901.62
TOTAL REVENUE FOR ON BEHALF PAYMENTS		342,997,684.23	383,827,842.36	383,834,901.62
TOTAL REVENUE FROM STATE SOURCES		539,891,097.51	593,301,632.21	609,494,698.62
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100	UNRESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL UNRESTRICTED DIRECT		.00	.00	.00
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL RESTRICTED DIRECT		.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		.00	.00	.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL THROUGH INTERMEDIATE AGENCIES		.00	.00	.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENT	.00	.00	.00
TOTAL FEDERAL REIMBURSEMENT		.00	.00	.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	.00	.00	.00
TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT		.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00
5130	ACCRUED INTEREST	.00	.00	.00
TOTAL BOND PROCEEDS		.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
5220	INDIRECT COSTS TRANSFER	17,256,421.66	9,598,688.23	6,138,388.11
TOTAL INTERFUND TRANSFERS		17,256,421.66	9,598,688.23	6,138,388.11
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF MACH/EQUIP/FURN/FIXTUR	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00
TOTAL OTHER RECEIPTS		17,256,421.66	9,598,688.23	6,138,388.11
TOTAL RECEIPTS		1,500,472,423.04	1,582,342,176.33	1,609,751,118.11
TOTAL REVENUES		1,827,364,455.60	1,848,351,323.16	1,894,751,118.11

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	528,572,397.37	542,204,519.86	609,353,751.34
0200 EMPLOYEE BENEFITS	35,350,955.18	36,757,313.73	39,585,439.44
0280 ON-BEHALF	222,781,490.27	246,871,358.37	246,871,358.37
0300 PURCHASED PROF AND TECH SERV	2,578,270.15	11,288,560.56	7,276,219.15
0400 PURCHASED PROPERTY SERVICES	926,279.39	915,524.33	1,346,598.30
0500 OTHER PURCHASED SERVICES	784,701.83	978,717.64	1,252,924.07
0600 SUPPLIES	14,455,357.93	27,755,051.19	19,268,017.68
0700 PROPERTY	6,369,568.87	9,146,131.25	6,264,171.74
0800 DEBT SERVICE AND MISCELLANEOUS	433,544.67	422,718.04	22,680,585.26
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 1000 INSTRUCTION	812,252,565.66	876,339,894.97	953,899,065.35
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	64,553,352.64	74,434,215.10	84,899,670.48
0200 EMPLOYEE BENEFITS	3,975,111.83	4,934,094.97	5,816,991.18
0280 ON-BEHALF	27,861,478.75	34,284,128.51	34,284,128.51
0300 PURCHASED PROF AND TECH SERV	4,096,772.45	6,125,552.86	7,629,874.74
0400 PURCHASED PROPERTY SERVICES	29,983.76	26,919.07	28,426.96
0500 OTHER PURCHASED SERVICES	142,910.05	144,603.29	160,785.24
0600 SUPPLIES	359,504.51	471,886.70	545,052.80
0700 PROPERTY	1,084,681.18	970,414.96	276,771.22
0800 DEBT SERVICE AND MISCELLANEOUS	121,467.31	106,300.80	216,279.00
TOTAL 2100 STUDENT SUPPORT SERVICES	102,225,262.48	121,498,116.26	133,857,980.13
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	72,839,132.98	72,192,094.26	81,264,091.14
0200 EMPLOYEE BENEFITS	5,800,332.50	5,715,267.04	6,611,254.72
0280 ON-BEHALF	29,567,366.97	31,582,374.24	31,582,374.25
0300 PURCHASED PROF AND TECH SERV	2,762,986.72	5,124,359.77	4,672,555.52
0400 PURCHASED PROPERTY SERVICES	587,948.12	535,974.32	603,429.44
0500 OTHER PURCHASED SERVICES	496,356.30	1,303,606.23	1,185,534.88
0600 SUPPLIES	2,772,597.00	5,710,026.34	4,669,257.90
0700 PROPERTY	4,817,722.92	2,132,940.29	1,701,901.50
0800 DEBT SERVICE AND MISCELLANEOUS	90,890.80	157,194.86	389,067.51
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		119,735,334.31	124,453,837.35	132,679,466.86
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	5,861,663.06	6,460,594.74	6,855,189.16
0200	EMPLOYEE BENEFITS	593,419.28	608,352.70	641,304.86
0280	ON-BEHALF	2,366,975.84	2,890,620.78	2,890,620.78
0300	PURCHASED PROF AND TECH SERV	1,126,101.48	1,404,882.30	3,833,138.39
0400	PURCHASED PROPERTY SERVICES	39,988.62	5,950.61	30,249.19
0500	OTHER PURCHASED SERVICES	109,005.53	116,424.61	154,520.95
0600	SUPPLIES	108,764.34	502,044.64	295,595.31
0700	PROPERTY	52,459.19	38,548.10	36,713.95
0800	DEBT SERVICE AND MISCELLANEOUS	58,247.72	107,085.44	98,349.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		10,316,625.06	12,134,503.92	14,835,681.59
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	86,218,986.15	88,256,105.26	91,771,408.95
0200	EMPLOYEE BENEFITS	10,674,796.26	11,878,727.25	13,317,366.12
0280	ON-BEHALF	30,618,791.44	33,538,716.42	33,538,716.42
0300	PURCHASED PROF AND TECH SERV	363,706.18	298,263.13	460,076.38
0400	PURCHASED PROPERTY SERVICES	1,644,710.94	1,900,601.98	1,444,258.64
0500	OTHER PURCHASED SERVICES	884,854.87	775,142.02	945,635.98
0600	SUPPLIES	1,683,787.78	1,596,035.96	3,186,048.47
0700	PROPERTY	3,381,891.04	3,482,095.80	2,337,593.36
0800	DEBT SERVICE AND MISCELLANEOUS	68,316.24	58,881.77	67,552.59
TOTAL 2400 SCHOOL ADMIN SUPPORT		135,539,840.90	141,784,569.59	147,068,656.91
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	29,546,862.97	32,911,760.97	35,889,822.75
0200	EMPLOYEE BENEFITS	10,526,511.95	9,301,814.46	12,977,040.50
0280	ON-BEHALF	8,649,361.15	10,189,418.34	10,189,418.34
0300	PURCHASED PROF AND TECH SERV	3,257,147.22	3,829,832.96	5,284,553.37
0400	PURCHASED PROPERTY SERVICES	828,630.44	792,535.82	1,123,838.76
0500	OTHER PURCHASED SERVICES	7,995,362.70	7,687,900.26	7,729,204.95
0600	SUPPLIES	3,305,137.18	4,432,457.23	3,759,324.21
0700	PROPERTY	19,126,707.27	11,998,279.22	7,544,484.13
0800	DEBT SERVICE AND MISCELLANEOUS	194,673.14	283,820.78	271,696.99
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		83,430,394.02	81,427,820.04	84,769,384.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	62,407,159.18	71,509,492.16	87,028,181.21
0200	EMPLOYEE BENEFITS	18,688,840.93	18,908,147.53	26,008,885.77
0280	ON-BEHALF	11,094,009.39	13,296,894.23	13,296,894.24

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	1,311,991.44	2,281,982.53	3,272,918.64
0400	PURCHASED PROPERTY SERVICES	36,542,318.97	39,218,957.41	35,871,672.49
0500	OTHER PURCHASED SERVICES	-389,687.60	1,648,620.88	1,485,256.47
0600	SUPPLIES	26,598,181.04	27,338,142.12	28,862,791.77
0700	PROPERTY	11,143,474.41	7,764,349.26	4,502,390.29
0800	DEBT SERVICE AND MISCELLANEOUS	271,583.78	235,134.43	384,872.19
0900	OTHER ITEMS	.00	.00	.00
	UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		167,667,871.54	182,201,720.55	200,713,863.07
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	56,560,270.44	58,793,090.37	62,846,350.83
0200	EMPLOYEE BENEFITS	19,614,009.07	17,715,673.73	16,287,355.79
0280	ON-BEHALF	7,984,858.88	8,797,370.96	8,797,370.96
0300	PURCHASED PROF AND TECH SERV	-2,290,365.54	-1,302,719.50	166,519.94
0400	PURCHASED PROPERTY SERVICES	444,827.06	127,339.81	179,552.20
0500	OTHER PURCHASED SERVICES	7,694,842.38	24,543,380.34	19,698,821.18
0600	SUPPLIES	9,560,948.10	8,263,938.67	10,467,666.84
0700	PROPERTY	6,110,424.47	971,763.14	2,792,390.38
0800	DEBT SERVICE AND MISCELLANEOUS	58,628.41	57,808.02	124,739.01
TOTAL 2700 STUDENT TRANSPORTATION		105,738,443.27	117,967,645.54	121,360,767.13
2900 OTHER INSTRUCTIONAL				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	48,528.08	17,566.59	36,200.00
0200	EMPLOYEE BENEFITS	15,091.94	6,314.20	12,688.42
0280	ON-BEHALF	6,753.48	2,584.42	2,584.42
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	19,142.50	4,262.50	60,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		89,516.00	30,727.71	111,472.84
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	1,910,575.89	2,237,842.84	2,736,264.07
0200	EMPLOYEE BENEFITS	175,513.90	148,908.14	200,395.99
0280	ON-BEHALF	913,473.73	1,085,334.43	1,085,334.43
0300	PURCHASED PROF AND TECH SERV	2,398.39	1,627.98	450.00
0400	PURCHASED PROPERTY SERVICES	2,157.66	2,304.13	225.00
0500	OTHER PURCHASED SERVICES	5,047.96	9,223.47	5,978.72
0600	SUPPLIES	2,804.44	6,305.47	7,199.60
0700	PROPERTY	3,279.77	6,166.54	.00
0800	DEBT SERVICE AND MISCELLANEOUS	12,242.28	27,942.00	11,888.00
	TOTAL 3300 COMMUNITY SERVICES	3,027,494.02	3,525,655.00	4,047,735.81
4100	LAND/SITE ACQUISITIONS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	2,231,533.47	728,297.50	1,065,000.00
	TOTAL 4100 LAND/SITE ACQUISITIONS	2,231,533.47	728,297.50	1,065,000.00
4200	LAND IMPROVEMENTS			
0700	PROPERTY	1,471,093.51	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	36,753.12	50,231.91	.00
	TOTAL 4200 LAND IMPROVEMENTS	1,507,846.63	50,231.91	.00
4300	ARCHITECTURAL/ENGIN			
0100	SALARIES PERSONNEL SERVICES	1,017,724.89	1,174,246.96	1,285,140.81
0200	EMPLOYEE BENEFITS	139,375.25	187,566.80	227,095.67
0280	ON-BEHALF	349,695.05	380,279.45	380,279.45
0300	PURCHASED PROF AND TECH SERV	955.00	72.25	2,020.00
0400	PURCHASED PROPERTY SERVICES	1,563.95	1,137.99	1,872.00
0500	OTHER PURCHASED SERVICES	6,841.57	8,651.59	13,367.00
0600	SUPPLIES	15,264.34	13,643.27	29,432.50
0700	PROPERTY	18,244.12	1,860.22	13,874.96
0800	DEBT SERVICE AND MISCELLANEOUS	1,450.00	.00	5,400.00
	TOTAL 4300 ARCHITECTURAL/ENGIN	1,551,114.17	1,767,458.53	1,958,482.39
4600	SITE IMPROVEMENT			
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5100	DEBT SERVICE			

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200	FUND TRANSFERS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0900	OTHER ITEMS	6,373,035.80	4,644,895.45	1,883,902.00
	TOTAL 5200 FUND TRANSFERS	6,373,035.80	4,644,895.45	1,883,902.00
5300	CONTINGENCY			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0840	CONTINGENCY	.00	.00	96,499,660.03
	TOTAL 5300 CONTINGENCY	.00	.00	96,499,660.03
	TOTAL EXPENDITURES	1,551,686,877.33	1,668,555,374.32	1,894,751,118.11
	TOTAL FOR GENERAL FUND (1)	275,677,578.27	179,795,948.84	.00

WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310 TUITION FROM INDIVIDUALS		.00	.00	.00
TOTAL TUITION		.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		212,953.01	394,100.31	.00
TOTAL EARNINGS ON INVESTMENTS		212,953.01	394,100.31	.00
STUDENT ACTIVITIES				
1740 STUDENT FEES		.00	.00	9,494.49
TOTAL STUDENT ACTIVITIES		.00	.00	9,494.49
COMMUNITY SERVICE ACTIVITIES				
1812 ADULT EDUCATION FEES		.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		4,466,886.11	4,032,362.54	5,937,491.87
1929 IN-KIND REVENUES		342,698.88	.00	.00
1930 GAIN/LOSS ON SALE OF ASSETS		.00	.00	.00
1951 MISC REV FRM OTH SCH DST IN KY		.00	.00	.00
1993 OTHER REBATES		.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		242,050.00	220,638.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		5,051,634.99	4,253,000.54	5,937,491.87
TOTAL REVENUE FROM LOCAL SOURCES		5,264,588.00	4,647,100.85	5,946,986.36
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM		.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL STATE PROGRAM		.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	43,311,220.30	44,369,400.22	43,172,436.24
TOTAL RESTRICTED		43,311,220.30	44,369,400.22	43,172,436.24
UNDEFINED REV TYPE				
3700	STATE GRANTS THRU INTERM SOURC	33,949.00	37,707.00	.00
TOTAL UNDEFINED REV TYPE		33,949.00	37,707.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		43,345,169.30	44,407,107.22	43,172,436.24
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	517,971.02	1,954,960.04	120,252.00
TOTAL RESTRICTED DIRECT		517,971.02	1,954,960.04	120,252.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	192,805,130.88	136,589,350.16	107,010,552.93
TOTAL RESTRICTED THROUGH THE STATE		192,805,130.88	136,589,350.16	107,010,552.93
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	1,540,950.01	1,993,277.64	.00
TOTAL THROUGH INTERMEDIATE AGENCIES		1,540,950.01	1,993,277.64	.00
FEDERAL REIMBURSEMENT				
4800	FEDERAL REIMBURSEMENTS	.00	.00	.00
4810	MEDICAID REIMBURSEMENT	2,642,587.23	2,628,901.82	4,576,894.81
TOTAL FEDERAL REIMBURSEMENT		2,642,587.23	2,628,901.82	4,576,894.81
TOTAL REVENUE FROM FEDERAL SOURCES		197,506,639.14	143,166,489.66	111,707,699.74
OTHER RECEIPTS				

WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,628,993.74	1,688,729.91	1,898,652.00
5231	NCLB TRANSFER - TITLE II	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00
5244	NCLB TRANSFER TO TITLE V	.00	.00	.00
TOTAL INTERFUND TRANSFERS		1,628,993.74	1,688,729.91	1,898,652.00
TOTAL OTHER RECEIPTS		1,628,993.74	1,688,729.91	1,898,652.00
TOTAL RECEIPTS		247,745,390.18	193,909,427.64	162,725,774.34
TOTAL REVENUES		247,745,390.18	193,909,427.64	162,725,774.34

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	54,809,818.43	54,380,954.65	56,766,956.92
0200	EMPLOYEE BENEFITS	14,690,362.94	14,105,611.79	15,771,634.47
0300	PURCHASED PROF AND TECH SERV	16,421,396.16	21,811,037.72	7,754,857.96
0400	PURCHASED PROPERTY SERVICES	199,409.86	208,172.23	17,725.30
0500	OTHER PURCHASED SERVICES	1,233,025.25	1,264,007.39	820,158.73
0600	SUPPLIES	26,402,901.04	10,899,433.61	7,114,387.03
0700	PROPERTY	18,607,577.95	9,479,857.36	3,970,278.08
0800	DEBT SERVICE AND MISCELLANEOUS	66,987.28	163,480.89	650,230.59
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		132,431,478.91	112,312,555.64	92,866,229.08
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	5,312,121.88	6,215,237.49	3,568,415.81
0200	EMPLOYEE BENEFITS	933,983.58	1,085,329.37	639,590.31
0300	PURCHASED PROF AND TECH SERV	7,909,460.62	2,717,465.25	276,018.69
0400	PURCHASED PROPERTY SERVICES	18,268.25	.00	.00
0500	OTHER PURCHASED SERVICES	56,572.85	296,537.95	39,438.24
0600	SUPPLIES	3,338,677.30	134,715.71	286,565.90
0700	PROPERTY	495,412.28	310,560.83	84,951.00
0800	DEBT SERVICE AND MISCELLANEOUS	17,250.00	8,850.00	23,798.42
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		18,081,746.76	10,768,696.60	4,918,778.37
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	17,046,654.46	20,461,001.23	18,440,338.92
0200	EMPLOYEE BENEFITS	4,411,100.45	5,347,653.00	5,671,937.88
0300	PURCHASED PROF AND TECH SERV	9,653,539.98	5,660,473.70	8,995,631.29
0400	PURCHASED PROPERTY SERVICES	188,917.95	289,508.38	2,672.58
0500	OTHER PURCHASED SERVICES	1,271,601.23	812,703.02	519,472.48
0600	SUPPLIES	6,346,107.95	7,537,482.04	7,427,045.41
0700	PROPERTY	4,375,703.10	5,206,884.96	2,974,314.25
0800	DEBT SERVICE AND MISCELLANEOUS	356,934.48	36,089.00	574,650.36
0840	CONTINGENCY	.00	.00	100,000.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		43,650,559.60	45,351,795.33	44,706,063.17

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	110,500.98	197,002.05	124,865.83
0200	EMPLOYEE BENEFITS	5,393.81	17,945.63	13,204.17
0300	PURCHASED PROF AND TECH SERV	20,000.00	9,250.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	4,130.00	.00	.00
0600	SUPPLIES	170,812.86	28,046.51	.00
0700	PROPERTY	38,961.59	25,249.30	1,200.00
0800	DEBT SERVICE AND MISCELLANEOUS	8,720.00	-4,730.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		358,519.24	272,763.49	139,270.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	149,748.05	1,716,706.66	1,738,987.97
0200	EMPLOYEE BENEFITS	42,044.66	422,708.23	340,532.84
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	1,750.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	1,845.03	6,083.00	.00
0700	PROPERTY	51,629.60	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		247,017.34	2,145,497.89	2,079,520.81
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	115,346.24	103,533.09	.00
0200	EMPLOYEE BENEFITS	115,694.97	234,915.35	250,000.00
0300	PURCHASED PROF AND TECH SERV	17,129,667.37	2,181,846.78	360,000.00
0400	PURCHASED PROPERTY SERVICES	.00	13,903.00	2,500.00
0500	OTHER PURCHASED SERVICES	241,017.85	64,734.90	66,500.00
0600	SUPPLIES	52,198.07	82,948.41	40,000.00
0700	PROPERTY	74,857.50	105,653.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		17,728,782.00	2,787,534.53	719,000.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	938,093.83	1,202,343.66	220,681.25
0200	EMPLOYEE BENEFITS	546,595.48	641,937.88	77,627.95
0300	PURCHASED PROF AND TECH SERV	10,431,530.89	-1,184,140.99	.00
0400	PURCHASED PROPERTY SERVICES	414,495.49	80,588.16	.00
0500	OTHER PURCHASED SERVICES	75.69	.00	.00
0600	SUPPLIES	22,130.22	58,743.45	.00
0700	PROPERTY	964,012.71	58,032.62	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		13,316,934.31	857,504.78	298,309.20

WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	767.88	.00
0200	EMPLOYEE BENEFITS	7.65	236.89	.00
0300	PURCHASED PROF AND TECH SERV	141,711.91	.00	154,447.86
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	5,487,506.52	2,886,862.16	86,545.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		5,629,226.08	2,887,866.93	240,992.86
2900 OTHER INSTRUCTIONAL				
0100	SALARIES PERSONNEL SERVICES	41,447.61	43,128.12	43,128.00
0200	EMPLOYEE BENEFITS	.00	.00	11,705.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL		41,447.61	43,128.12	54,833.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	240.12	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		240.12	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	7,305,532.42	8,093,171.02	8,595,483.57
0200	EMPLOYEE BENEFITS	392,752.27	450,998.39	459,380.80
0300	PURCHASED PROF AND TECH SERV	569,921.95	629,952.76	435,288.29
0400	PURCHASED PROPERTY SERVICES	6,091.05	13,463.72	5,480.00
0500	OTHER PURCHASED SERVICES	165,452.35	184,012.36	166,095.51
0600	SUPPLIES	1,485,244.68	1,991,016.15	4,286,435.46
0700	PROPERTY	248,835.32	121,540.03	30,707.90
0800	DEBT SERVICE AND MISCELLANEOUS	51,056.16	49,521.25	52,768.21
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300	COMMUNITY SERVICES	10,224,886.20	11,533,675.68	14,031,639.74
3400	ADULT EDUCATION OPERATIONS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3400	ADULT EDUCATION OPERATIONS	.00	.00	.00
4300	ARCHITECTURAL/ENGIN			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 4300	ARCHITECTURAL/ENGIN	.00	.00	.00
4600	SITE IMPROVEMENT			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4600	SITE IMPROVEMENT	.00	.00	.00
5200	FUND TRANSFERS			
0100	SALARIES PERSONNEL SERVICES	.00	.00	18,000.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	12,915,031.13	5,304,853.03	2,653,138.11
TOTAL 5200	FUND TRANSFERS	12,915,031.13	5,304,853.03	2,671,138.11
TOTAL EXPENDITURES		254,625,869.30	194,265,872.02	162,725,774.34
TOTAL FOR SPECIAL REVENUE (2)		-6,880,479.12	-356,444.38	.00

WORKING BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR DISTRICT ACTIVITY FUND (21)	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUNDS (22)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1740	HEALTHCARE	1,082,170.83	1,154,682.74	.00
1790	KING OF THE BLUEGRASS	1,785,765.08	1,596,433.69	.00
TOTAL STUDENT ACTIVITIES		2,867,935.91	2,751,116.43	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1999	6TH GRD E3 CHOICE ZONE STUDENT	1,815,513.52	1,796,573.05	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		1,815,513.52	1,796,573.05	.00
TOTAL REVENUE FROM LOCAL SOURCES		4,683,449.43	4,547,689.48	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		4,683,449.43	4,547,689.48	.00
TOTAL REVENUES		4,683,449.43	4,547,689.48	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUNDS (22)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	139,305.37	4,832.98	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	22,501.35	42,517.65	.00
0600	SUPPLIES	4,144,260.25	4,584,991.47	.00
TOTAL 1000 INSTRUCTION		4,306,066.97	4,632,342.10	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0400	PURCHASED PROPERTY SERVICES	27,690.02	101,986.09	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		27,690.02	101,986.09	.00
TOTAL EXPENDITURES		4,333,756.99	4,734,328.19	.00
TOTAL FOR DISTRICT ACTIVITY FUNDS (22)		349,692.44	-186,638.71	.00

WORKING BUDGET REPORT FOR FY 2026

STUDENT ACTIVITY FUND (25)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1790	OTHER STUDENT ACTIVITY INCOME	13,398,263.00	.00	.00
	TOTAL STUDENT ACTIVITIES	13,398,263.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	13,398,263.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,780,556.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,780,556.00	.00	.00
	TOTAL OTHER RECEIPTS	1,780,556.00	.00	.00
	TOTAL RECEIPTS	15,178,819.00	.00	.00
	TOTAL REVENUES	15,178,819.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

STUDENT ACTIVITY FUND (25)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0600	SUPPLIES	15,039,849.00	.00	.00
	TOTAL 1000 INSTRUCTION	15,039,849.00	.00	.00
	TOTAL EXPENDITURES	15,039,849.00	.00	.00
	TOTAL FOR STUDENT ACTIVITY FUND (25)	138,970.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111 SEEK PROGRAM		.00	.00	.00
TOTAL STATE PROGRAM		.00	.00	.00
RESTRICTED				
3200 RESTRICTED STATE REV (GRANTS)		8,431,845.00	8,620,402.00	8,620,402.00
TOTAL RESTRICTED		8,431,845.00	8,620,402.00	8,620,402.00
TOTAL REVENUE FROM STATE SOURCES		8,431,845.00	8,620,402.00	8,620,402.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300 RESTRICTED DIRECT FEDERAL		.00	.00	.00
TOTAL RESTRICTED DIRECT		.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FEDERAL THRU STATE		.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	8,431,845.00	8,620,402.00	8,620,402.00
	TOTAL REVENUES	8,431,845.00	8,620,402.00	8,620,402.00

WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	8,431,845.00	8,620,402.00	8,620,402.00
	TOTAL 5200 FUND TRANSFERS	8,431,845.00	8,620,402.00	8,620,402.00
	TOTAL EXPENDITURES	8,431,845.00	8,620,402.00	8,620,402.00
	TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111 GENERAL PROPERTY TAX		50,523,204.00	54,909,745.00	58,557,386.00
1115 DELINQUENT PROPERTY TAX		.00	.00	.00
1116 DISTILLED SPIRITS TAX		.00	.00	.00
1117 MOTOR VEHICLE TAX		.00	.00	.00
1118 UNMINED MINERALS TAX		.00	.00	.00
1119 FRANCHISE TAX		.00	.00	.00
TOTAL AD VALOREM TAXES		50,523,204.00	54,909,745.00	58,557,386.00
OTHER TAXES				
1191 OMITTED PROPERTY TAX		.00	.00	.00
TOTAL OTHER TAXES		.00	.00	.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280 REVENUE IN LIEU OF TAXES		.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS		.00	.00	.00
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
1931 GAIN ON SALE OF LAND/BUILDINGS		.00	.00	.00
1932 GAIN/LOSS ON SALE OF EQUIP		.00	.00	.00
1993 OTHER REBATES		.00	.00	.00
1997 OTHER REIMBURSEMENTS		.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		.00	102,995.02	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	102,995.02	.00
TOTAL REVENUE FROM LOCAL SOURCES		50,523,204.00	55,012,740.02	58,557,386.00
REVENUE FROM STATE SOURCES				

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	50,523,204.00	55,012,740.02	58,557,386.00
	TOTAL REVENUES	50,523,204.00	55,012,740.02	58,557,386.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4200 LAND IMPROVEMENTS			
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
4400 EDUCATIONAL SPECIFIC			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC	.00	.00	.00
4600 SITE IMPROVEMENT			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	40,670,098.55	42,779,505.66	58,557,386.00
TOTAL 5200 FUND TRANSFERS	40,670,098.55	42,779,505.66	58,557,386.00
TOTAL EXPENDITURES	40,670,098.55	42,779,505.66	58,557,386.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	9,853,105.45	12,233,234.36	.00

WORKING BUDGET REPORT FOR FY 2026

TECHNOLOGY FUND (350)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
1993 OTHER REBATES		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REV (GRANTS)		.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00
TOTAL REVENUES		.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

TECHNOLOGY FUND (350)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR TECHNOLOGY FUND (350)		.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		1,876,920.63	2,733,913.99	.00
TOTAL EARNINGS ON INVESTMENTS		1,876,920.63	2,733,913.99	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911 BUILDING RENTAL		.00	.00	.00
1919 OTHER RENTAL INCOME		.00	.00	.00
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
1930 GAIN/LOSS ON SALE OF ASSETS		.00	.00	.00
1931 GAIN ON SALE OF LAND/BUILDINGS		.00	.00	.00
1932 GAIN/LOSS ON SALE OF EQUIP		.00	.00	.00
1990 MISCELLANEOUS REVENUE		.00	.00	.00
1993 OTHER REBATES		.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		1,876,920.63	2,733,913.99	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REV (GRANTS)		.00	.00	.00
TOTAL RESTRICTED		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110 BOND PRINCIPAL		56,245,000.00	179,125,000.00	125,000,000.00
5120 BOND PREMIUM		5,604,649.73	5,984,955.11	.00
TOTAL BOND PROCEEDS		61,849,649.73	185,109,955.11	125,000,000.00
INTERFUND TRANSFERS				

WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
5210	FUND TRANSFER	4,350,974.35	5,373,750.47	.00
	TOTAL INTERFUND TRANSFERS	4,350,974.35	5,373,750.47	.00
	TOTAL OTHER RECEIPTS	66,200,624.08	190,483,705.58	125,000,000.00
	TOTAL RECEIPTS	68,077,544.71	193,217,619.57	125,000,000.00
	TOTAL REVENUES	68,077,544.71	193,217,619.57	125,000,000.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4600 SITE IMPROVEMENT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	81,545,538.29	130,760,713.94	125,000,000.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0700	PROPERTY	2,496,258.79	125,487.30	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 4600 SITE IMPROVEMENT	84,041,797.08	130,886,201.24	125,000,000.00
4700 BUILDING IMPROVEMENTS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
	TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00
5100 DEBT SERVICE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	60,976,056.37	1,097,811.11	.00
0900	OTHER ITEMS	873,593.36	.00	.00
	TOTAL 5100 DEBT SERVICE	61,849,649.73	1,097,811.11	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	4,403,536.59	4,372,461.97	.00
	TOTAL 5200 FUND TRANSFERS	4,403,536.59	4,372,461.97	.00
	TOTAL EXPENDITURES	150,294,983.40	136,356,474.32	125,000,000.00
	TOTAL FOR CONSTRUCTION FUND (360)	-82,217,438.69	56,861,145.25	.00

WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900 RESTRICTED STATE REV (GRANTS)		10,495,458.78	8,978,528.94	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		10,495,458.78	8,978,528.94	.00
TOTAL REVENUE FROM STATE SOURCES		10,495,458.78	8,978,528.94	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300 RESTRICTED FEDERAL THRU STATE		2,718,453.98	3,321,367.99	2,600,000.00
TOTAL RESTRICTED DIRECT		2,718,453.98	3,321,367.99	2,600,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		2,718,453.98	3,321,367.99	2,600,000.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110 BOND PRINCIPAL		.00	.00	.00
TOTAL BOND PROCEEDS		.00	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER		49,154,505.79	50,398,619.16	67,177,788.00
TOTAL INTERFUND TRANSFERS		49,154,505.79	50,398,619.16	67,177,788.00
TOTAL OTHER RECEIPTS		49,154,505.79	50,398,619.16	67,177,788.00

WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	62,368,418.55	62,698,516.09	69,777,788.00
TOTAL REVENUES	62,368,418.55	62,698,516.09	69,777,788.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	62,368,418.55	62,007,968.08	69,777,788.00
	TOTAL 5100 DEBT SERVICE	62,368,418.55	62,007,968.08	69,777,788.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	62,368,418.55	62,007,968.08	69,777,788.00
	TOTAL FOR DEBT SERVICE FUND (400)	.00	690,548.01	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		8,451,948.58	3,731,999.53	7,510,091.26
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		857,628.80	391,402.66	100,000.00
TOTAL EARNINGS ON INVESTMENTS		857,628.80	391,402.66	100,000.00
FOOD SERVICE				
1611 REIMBURSABLE SCHOOL LUNCH PRG		799,487.55	705,475.89	1,545,000.00
1612 REIMBURSABLE SCH BREAKFAST PGM		.00	.00	163,000.00
1624 NON-REIMBURSE A-LA-CARTE SALES		705,207.20	288,599.25	1,650,000.00
1629 NON-REIMB OTHER FOOD PGMS		129,059.50	-105,654.50	2,013.78
1650 SUMMER FOOD PROGRAM-LOCAL REV		.00	.00	.00
TOTAL FOOD SERVICE		1,633,754.25	888,420.64	3,360,013.78
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	1,000.00
1930 GAIN/LOSS ON SALE OF ASSETS		-24,682.61	-12,483.66	52,000.00
1993 OTHER REBATES		.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		97,010.20	58,812.24	51,000.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		72,327.59	46,328.58	104,000.00
TOTAL REVENUE FROM LOCAL SOURCES		2,563,710.64	1,326,151.88	3,564,013.78
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REV (GRANTS)		477,892.99	471,388.94	533,050.00
TOTAL RESTRICTED		477,892.99	471,388.94	533,050.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF PAYMENTS / STATE		5,136,128.74	5,716,078.18	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		5,136,128.74	5,716,078.18	.00
TOTAL REVENUE FROM STATE SOURCES		5,614,021.73	6,187,467.12	533,050.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	65,744,071.42	65,381,384.46	83,198,054.96
	TOTAL RESTRICTED THROUGH THE STATE	65,744,071.42	65,381,384.46	83,198,054.96
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	4,000,443.24	4,534,415.51	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	4,000,443.24	4,534,415.51	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	69,744,514.66	69,915,799.97	83,198,054.96
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,963,486.06	2,986,165.55	.00
	TOTAL INTERFUND TRANSFERS	2,963,486.06	2,986,165.55	.00
	TOTAL OTHER RECEIPTS	2,963,486.06	2,986,165.55	.00
	TOTAL RECEIPTS	80,885,733.09	80,415,584.52	87,295,118.74
	TOTAL REVENUES	89,337,681.67	84,147,584.05	94,805,210.00

WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	24,858,133.93	25,395,985.64	25,772,121.35
0200	EMPLOYEE BENEFITS	-5,675,533.56	7,334,319.07	6,541,123.46
0280	ON-BEHALF	5,134,351.31	5,709,102.61	.00
0300	PURCHASED PROF AND TECH SERV	162,883.04	144,799.86	426,191.85
0400	PURCHASED PROPERTY SERVICES	4,023,199.69	4,143,357.75	3,131,767.93
0500	OTHER PURCHASED SERVICES	102,566.01	93,839.59	152,920.34
0600	SUPPLIES	35,997,657.65	33,406,793.98	52,227,429.73
0700	PROPERTY	3,123,947.97	831,536.37	2,900,680.25
0800	DEBT SERVICE AND MISCELLANEOUS	80,843.68	54,915.93	152,975.09
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		67,808,049.72	77,114,650.80	91,305,210.00
5100 DEBT SERVICE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0900	OTHER ITEMS	4,341,390.53	4,323,835.21	3,500,000.00
TOTAL 5200 FUND TRANSFERS		4,341,390.53	4,323,835.21	3,500,000.00
TOTAL EXPENDITURES		72,149,440.25	81,438,486.01	94,805,210.00
TOTAL FOR FOOD SERVICE FUND (51)		17,188,241.42	2,709,098.04	.00

WORKING BUDGET REPORT FOR FY 2026

DAY CARE OPERATIONS (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		821,756.40	1,945,558.43	929,910.30
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810 DAY CARE FEES		1,260.00	16,719.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		1,260.00	16,719.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		1,260.00	16,719.00	.00
REVENUE FROM STATE SOURCES				
UNDEFINED REV TYPE				
3700 RESTRICTED STATE REV (GRANTS)		208,629.00	176,290.00	.00
TOTAL UNDEFINED REV TYPE		208,629.00	176,290.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF PAYMENTS / STATE		382.13	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		382.13	.00	.00
TOTAL REVENUE FROM STATE SOURCES		209,011.13	176,290.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FEDERAL THRU STATE		.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	210,271.13	193,009.00	.00
TOTAL REVENUES	1,032,027.53	2,138,567.43	929,910.30

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DAY CARE OPERATIONS (52)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	1,011.79	.00	15,000.00
0200	EMPLOYEE BENEFITS	-462.30	.00	50,000.00
0280	ON-BEHALF	382.13	.00	.00
0300	PURCHASED PROF AND TECH SERV	27,693.00	31,775.00	65,105.00
0400	PURCHASED PROPERTY SERVICES	3,579.12	2,397.42	48,000.00
0500	OTHER PURCHASED SERVICES	4,686.49	1,499.79	48,000.00
0600	SUPPLIES	23,265.23	38,848.33	321,558.88
0700	PROPERTY	2,423.80	165,115.47	307,975.87
0800	DEBT SERVICE AND MISCELLANEOUS	2,340.20	961.28	24,270.55
0840	CONTINGENCY	.00	.00	50,000.00
TOTAL 3200 DAY CARE OPERATIONS		64,919.46	240,597.29	929,910.30
TOTAL EXPENDITURES		64,919.46	240,597.29	929,910.30
TOTAL FOR DAY CARE OPERATIONS (52)		967,108.07	1,897,970.14	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

ENTERPRISE FUND (53)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		56,685.38	102,136.28	26,708.62
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TRANSPORTATION				
1420 TRN FEE FRM OTH GVT SRC IN KY		.00	.00	.00
TOTAL TRANSPORTATION		.00	.00	.00
STUDENT ACTIVITIES				
1790 SUMMER CAMP: ROCKET		.00	.00	.00
TOTAL STUDENT ACTIVITIES		.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1819 OTHER FEES		.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		25,474.90	21,303.04	.00
1997 SUMMER CAMP: MICRONAUT		.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		25,474.90	21,303.04	.00
TOTAL REVENUE FROM LOCAL SOURCES		25,474.90	21,303.04	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF PAYMENTS / STATE		1,627.58	7,108.57	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		1,627.58	7,108.57	.00
TOTAL REVENUE FROM STATE SOURCES		1,627.58	7,108.57	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	27,102.48	28,411.61	.00
TOTAL REVENUES	83,787.86	130,547.89	26,708.62

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

ENTERPRISE FUND (53)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	3,702.00	14,929.10	7,953.73
0200	EMPLOYEE BENEFITS	188.23	735.24	1,063.38
0280	ON-BEHALF	1,627.30	7,091.28	.00
0300	PURCHASED PROF AND TECH SERV	6,935.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	583.88	748.70	36.81
0600	SUPPLIES	7,610.47	4,005.18	2,966.10
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION		20,646.88	27,509.50	12,020.02
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	9,776.00	22,885.00	11,751.58
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	2,296.70	1,985.20	1,289.80
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	1,647.22
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		12,072.70	24,870.20	14,688.60
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

ENTERPRISE FUND (53)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	951.60	.00	.00
0280	ON-BEHALF	.00	.04	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	951.60	.04	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	33,671.18	52,379.74	26,708.62
	TOTAL FOR ENTERPRISE FUND (53)	50,116.68	78,168.15	.00

WORKING BUDGET REPORT FOR FY 2026

ADULT EDUCATION (54)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		302,606.00	280,307.69	1,103.54
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		16,271.03	16,852.26	.00
TOTAL EARNINGS ON INVESTMENTS		16,271.03	16,852.26	.00
COMMUNITY SERVICE ACTIVITIES				
1812 ADULT EDUCATION FEES		88,421.91	272,419.45	492,961.49
TOTAL COMMUNITY SERVICE ACTIVITIES		88,421.91	272,419.45	492,961.49
TOTAL REVENUE FROM LOCAL SOURCES		104,692.94	289,271.71	492,961.49
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF PAYMENTS / STATE		75,905.13	33,444.04	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		75,905.13	33,444.04	.00
TOTAL REVENUE FROM STATE SOURCES		75,905.13	33,444.04	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		180,598.07	322,715.75	492,961.49
TOTAL REVENUES		483,204.07	603,023.44	494,065.03

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

ADULT EDUCATION (54)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	629.62	.00	.00
0200	EMPLOYEE BENEFITS	379.86	.00	.00
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	1,643.27	-1,643.27	.00
0700	PROPERTY	382.50	-382.50	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION		3,035.25	-2,025.77	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	99,877.12	122,611.77	203,000.00
0200	EMPLOYEE BENEFITS	48,880.31	15,450.93	22,613.00
0280	ON-BEHALF	75,897.62	33,390.29	.00
0300	PURCHASED PROF AND TECH SERV	5,706.90	21,515.00	21,000.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	456.58	8,004.67	7,000.00
0600	SUPPLIES	-2,298.60	5,641.13	6,103.54
0700	PROPERTY	.00	382.50	.00
0800	DEBT SERVICE AND MISCELLANEOUS	79.90	.00	234,348.49
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		228,599.83	206,996.29	494,065.03
5200 FUND TRANSFERS				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		231,635.08	204,970.52	494,065.03
TOTAL FOR ADULT EDUCATION (54)		251,568.99	398,052.92	.00

WORKING BUDGET REPORT FOR FY 2026

TUITION PROGRAMS (59)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		743,930.84	1,426,267.07	432,211.74
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	88,978.66	65,151.69	.00
1340	OTHER TUITION	.00	.00	.00
TOTAL TUITION		88,978.66	65,151.69	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		88,978.66	65,151.69	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	.00	7,262.88	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	7,262.88	.00
TOTAL REVENUE FROM STATE SOURCES		.00	7,262.88	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		88,978.66	72,414.57	.00
TOTAL REVENUES		832,909.50	1,498,681.64	432,211.74

WORKING BUDGET REPORT FOR FY 2026

TUITION PROGRAMS (59)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	12,350.56	.00
0200	EMPLOYEE BENEFITS	.00	662.97	.00
0280	ON-BEHALF	.00	7,249.93	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	2,030.00
0600	SUPPLIES	12,648.14	285,499.01	61,952.74
0700	PROPERTY	.00	.00	113,026.98
0800	DEBT SERVICE AND MISCELLANEOUS	5,963.50	923.00	1,951.00
0840	CONTINGENCY	.00	.00	223,665.02
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		18,611.64	306,685.47	402,625.74
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		.00	.00	.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

TUITION PROGRAMS (59)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700	PROPERTY	.00	.00	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE			
0100	SALARIES PERSONNEL SERVICES	.00	11,703.76	26,925.00
0200	EMPLOYEE BENEFITS	.00	3,420.52	2,661.00
0600	SUPPLIES	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	15,124.28	29,586.00
	TOTAL EXPENDITURES	18,611.64	321,809.75	432,211.74
	TOTAL FOR TUITION PROGRAMS (59)	814,297.86	1,176,871.89	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FIDUCIARY FUND-AGENCY FUND (60	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

FIDUCIARY FUND-AGENCY FUND (60)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
3300 COMMUNITY SERVICES			
0600 SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR FIDUCIARY FUND-AGENCY FUND (60)	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

AGENCY FUNDS (6000)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FEDERAL THRU STATE		.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE		.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00
TOTAL REVENUES		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

AGENCY FUNDS (6000)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
3300 COMMUNITY SERVICES			
0600 SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR AGENCY FUNDS (6000)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

SAVINGS BOND FUND (6900)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

SAVINGS BOND FUND (6900)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR SAVINGS BOND FUND (6900)	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	22,207,931.67
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		2,600,551.99	2,990,147.51	468,164.41
TOTAL EARNINGS ON INVESTMENTS		2,600,551.99	2,990,147.51	468,164.41
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		288,697.76	404,493.94	122,929.48
1930 GAIN/LOSS ON SALE OF ASSETS		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		288,697.76	404,493.94	122,929.48
TOTAL REVENUE FROM LOCAL SOURCES		2,889,249.75	3,394,641.45	591,093.89
REVENUE FROM FEDERAL SOURCES				
THROUGH INTERMEDIATE AGENCIES				
4700 FEDERAL REV THRU INTERMED SRC		.00	.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES		.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		2,889,249.75	3,394,641.45	591,093.89
TOTAL REVENUES		2,889,249.75	3,394,641.45	22,799,025.56

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	335.98	32.02	5,400.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	114,425.00	90,488.25	2,202,787.26
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	32,128.49	50,400.00	109,323.24
TOTAL 1000 INSTRUCTION		146,889.47	140,920.27	2,317,510.50
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	55,182.73	55,427.90	50,571.45
0400	PURCHASED PROPERTY SERVICES	2,893.79	9,614.73	3,000.00
0500	OTHER PURCHASED SERVICES	4,158.28	2,369.04	3,057.80
0600	SUPPLIES	1,881,011.46	501,520.74	396,422.52
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	250,176.97	2,610,780.44	20,028,463.29
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		2,193,423.23	3,179,712.85	20,481,515.06
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00
2900 OTHER INSTRUCTIONAL				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0600	SUPPLIES	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

JEFF CTY PUB ED FOUNDATION (70		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
3400	ADULT EDUCATION OPERATIONS			
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	2,340,312.70	3,320,633.12	22,799,025.56
	TOTAL FOR JEFF CTY PUB ED FOUNDATION (7000)	548,937.05	74,008.33	.00

WORKING BUDGET REPORT FOR FY 2026

KATHERINE AVELLAR TRUST (7010)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00
TOTAL REVENUES		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

KATHERINE AVELLAR TRUST (7010)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR KATHERINE AVELLAR TRUST (7010)	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

JEFF CO PUBLIC EDUC FOUNDATION		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00
TOTAL REVENUES		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

JEFF CO PUBLIC EDUC FOUNDATION		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR JEFF CO PUBLIC EDUC FOUNDAT (7020)		.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL ACTIVITY (7030)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1993 OTHER REBATES	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

SPECIAL ACTIVITY (7030)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR SPECIAL ACTIVITY (7030)		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

RUSSELL RIGGS TRUST (7040)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL RECEIPTS		.00	.00	.00
TOTAL REVENUES		.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

RUSSELL RIGGS TRUST (7040)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3300 COMMUNITY SERVICES				
0600	SUPPLIES	.00	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR RUSSELL RIGGS TRUST (7040)	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	-1,184.16	-215,690.67	.00
5331	SALE OF BUILDINGS	-43,963.95	-962,808.14	.00
5341	SALE OF MACH/EQUIP/FURN/FIXTUR	-246,733.42	-686,996.25	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-291,881.53	-1,865,495.06	.00
	TOTAL OTHER RECEIPTS	-291,881.53	-1,865,495.06	.00
	TOTAL RECEIPTS	-291,881.53	-1,865,495.06	.00
	TOTAL REVENUES	-291,881.53	-1,865,495.06	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	57,409,540.54	63,823,028.89	.00
TOTAL 1000 INSTRUCTION		57,409,540.54	63,823,028.89	.00
2100 STUDENT SUPPORT SERVICES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	65.09	78.11	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		65.09	78.11	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	101.54	110.78	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		101.54	110.78	.00
2300 DISTRICT ADMIN SUPPORT				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	3,429,358.26	3,843,196.17	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		3,429,358.26	3,843,196.17	.00
2400 SCHOOL ADMIN SUPPORT				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	22,801.30	2,211.42	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		22,801.30	2,211.42	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700	PROPERTY	1,037,432.25	1,054,821.38	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,037,432.25	1,054,821.38	.00
2700	STUDENT TRANSPORTATION			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	5,490,453.71	5,729,823.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	5,490,453.71	5,729,823.00	.00
3300	COMMUNITY SERVICES			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	51,620.74	50,351.03	.00
	TOTAL 3300 COMMUNITY SERVICES	51,620.74	50,351.03	.00
	TOTAL EXPENDITURES	67,441,373.43	74,503,620.78	.00
	TOTAL FOR GOVERNMENTAL ASSETS (8)	-67,733,254.96	-76,369,115.84	.00

WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSET GROUP (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSET GROUP (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3100 FOOD SERVICE OPERATION				
0700	PROPERTY	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR FOOD SERVICE ASSET GROUP (81)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

DAY CARE ASSET GROUP (82)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

DAY CARE ASSET GROUP (82)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3200 DAY CARE OPERATIONS			
0700 PROPERTY	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR DAY CARE ASSET GROUP (82)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

ADULT EDUCATION ASSET GROUP (8		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

ADULT EDUCATION ASSET GROUP (8		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3400 ADULT EDUCATION OPERATIONS				
0700	PROPERTY	.00	.00	.00
	TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR ADULT EDUCATION ASSET GROUP (84)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

LONG TERM DEBT ACCOUNT GROUP (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR LONG TERM DEBT ACCOUNT GROU (9)	.00	.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	1,827,364,455.60	1,848,351,323.16	1,894,751,118.11
TOTAL OF EXPENDITURES FUND 1	1,551,686,877.33	1,668,555,374.32	1,894,751,118.11
TOTAL FOR FUND 1	275,677,578.27	179,795,948.84	.00
TOTAL OF REVENUES FUND 2	247,745,390.18	193,909,427.64	162,725,774.34
TOTAL OF EXPENDITURES FUND 2	254,625,869.30	194,265,872.02	162,725,774.34
TOTAL FOR FUND 2	-6,880,479.12	-356,444.38	.00
TOTAL OF REVENUES FUND 21	.00	.00	.00
TOTAL OF EXPENDITURES FUND 21	.00	.00	.00
TOTAL FOR FUND 21	.00	.00	.00
TOTAL OF REVENUES FUND 22	4,683,449.43	4,547,689.48	.00
TOTAL OF EXPENDITURES FUND 22	4,333,756.99	4,734,328.19	.00
TOTAL FOR FUND 22	349,692.44	-186,638.71	.00
TOTAL OF REVENUES FUND 25	15,178,819.00	.00	.00
TOTAL OF EXPENDITURES FUND 25	15,039,849.00	.00	.00
TOTAL FOR FUND 25	138,970.00	.00	.00
TOTAL OF REVENUES FUND 310	8,431,845.00	8,620,402.00	8,620,402.00
TOTAL OF EXPENDITURES FUND 310	8,431,845.00	8,620,402.00	8,620,402.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	50,523,204.00	55,012,740.02	58,557,386.00
TOTAL OF EXPENDITURES FUND 320	40,670,098.55	42,779,505.66	58,557,386.00
TOTAL FOR FUND 320	9,853,105.45	12,233,234.36	.00
TOTAL OF REVENUES FUND 350	.00	.00	.00
TOTAL OF EXPENDITURES FUND 350	.00	.00	.00
TOTAL FOR FUND 350	.00	.00	.00
TOTAL OF REVENUES FUND 360	68,077,544.71	193,217,619.57	125,000,000.00
TOTAL OF EXPENDITURES FUND 360	150,294,983.40	136,356,474.32	125,000,000.00
TOTAL FOR FUND 360	-82,217,438.69	56,861,145.25	.00
TOTAL OF REVENUES FUND 400	62,368,418.55	62,698,516.09	69,777,788.00
TOTAL OF EXPENDITURES FUND 400	62,368,418.55	62,007,968.08	69,777,788.00
TOTAL FOR FUND 400	.00	690,548.01	.00
TOTAL OF REVENUES FUND 51	89,337,681.67	84,147,584.05	94,805,210.00
TOTAL OF EXPENDITURES FUND 51	72,149,440.25	81,438,486.01	94,805,210.00
TOTAL FOR FUND 51	17,188,241.42	2,709,098.04	.00
TOTAL OF REVENUES FUND 52	1,032,027.53	2,138,567.43	929,910.30
TOTAL OF EXPENDITURES FUND 52	64,919.46	240,597.29	929,910.30
TOTAL FOR FUND 52	967,108.07	1,897,970.14	.00
TOTAL OF REVENUES FUND 53	83,787.86	130,547.89	26,708.62
TOTAL OF EXPENDITURES FUND 53	33,671.18	52,379.74	26,708.62
TOTAL FOR FUND 53	50,116.68	78,168.15	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 54	483,204.07	603,023.44	494,065.03
TOTAL OF EXPENDITURES FUND 54	231,635.08	204,970.52	494,065.03
TOTAL FOR FUND 54	251,568.99	398,052.92	.00
TOTAL OF REVENUES FUND 59	832,909.50	1,498,681.64	432,211.74
TOTAL OF EXPENDITURES FUND 59	18,611.64	321,809.75	432,211.74
TOTAL FOR FUND 59	814,297.86	1,176,871.89	.00
TOTAL OF REVENUES FUND 60	.00	.00	.00
TOTAL OF EXPENDITURES FUND 60	.00	.00	.00
TOTAL FOR FUND 60	.00	.00	.00
TOTAL OF REVENUES FUND 6000	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6000	.00	.00	.00
TOTAL FOR FUND 6000	.00	.00	.00
TOTAL OF REVENUES FUND 6900	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6900	.00	.00	.00
TOTAL FOR FUND 6900	.00	.00	.00
TOTAL OF REVENUES FUND 7000	2,889,249.75	3,394,641.45	22,799,025.56
TOTAL OF EXPENDITURES FUND 7000	2,340,312.70	3,320,633.12	22,799,025.56
TOTAL FOR FUND 7000	548,937.05	74,008.33	.00
TOTAL OF REVENUES FUND 7010	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7010	.00	.00	.00
TOTAL FOR FUND 7010	.00	.00	.00
TOTAL OF REVENUES FUND 7020	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7020	.00	.00	.00
TOTAL FOR FUND 7020	.00	.00	.00
TOTAL OF REVENUES FUND 7030	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7030	.00	.00	.00
TOTAL FOR FUND 7030	.00	.00	.00
TOTAL OF REVENUES FUND 7040	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7040	.00	.00	.00
TOTAL FOR FUND 7040	.00	.00	.00
TOTAL OF REVENUES FUND 8	-291,881.53	-1,865,495.06	.00
TOTAL OF EXPENDITURES FUND 8	67,441,373.43	74,503,620.78	.00
TOTAL FOR FUND 8	-67,733,254.96	-76,369,115.84	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	.00	.00
TOTAL FOR FUND 81	.00	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 84	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00
TOTAL OF REVENUES FUND 9	.00	.00	.00
TOTAL OF EXPENDITURES FUND 9	.00	.00	.00
TOTAL FOR FUND 9	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX			
GRAND TOTAL OF REVENUES	2,245,696,773.84	2,198,959,986.75	2,221,342,786.14
GRAND TOTAL OF EXPENDITURES	1,947,286,573.78	2,001,213,725.50	2,221,342,786.14
GRAND TOTAL	298,410,200.06	197,746,261.25	.00

WORKING BUDGET REPORT FOR FY 2026

REPORT OPTIONS

Fiscal Year for reports 2026

Include account detail? N

Output file options P

P - Paper/saved reports Only
M - Magnetic Media & Spreadsheet
B - Both Paper & Mag Media/Spreadsheet

** END OF REPORT - Generated by Rowland, Tara G **

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET - REVENUE HISTORY

GL Account	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
110 0999U	BEG BAL UNASSIGNED	-278,022,120	-326,892,033	-266,009,147	-285,000,000	-285,000,000	-
110 1111	GENERAL PROPERTY TAX	-580,019,236	-609,946,373	-651,146,926	-677,192,802	-681,042,438	-3,849,636
110 1115	DELINQUENT PROPERTY TAX	-6,380,854	-6,454,883	-6,452,329	-6,000,000	-6,000,000	-
110 1117	MOTOR VEHICLE TAX	-40,514,120	-40,644,133	-42,746,749	-40,660,767	-41,860,767	-1,200,000
110 1119	FRANCHISE TAX	-18,146,724	-18,403,317	-19,815,465	-18,820,199	-19,300,000	-479,801
110 1131	OCCUPATIONAL TAX	-206,342,623	-212,522,322	-222,962,802	-212,522,322	-212,522,322	-
110 1191	OMITTED PROPERTY TAX	-6,947,432	-12,572,093	-6,194,030	-6,057,026	-6,057,026	-
110 1280	REVENUE IN LIEU OF TAXES	-2,678,704	-3,348,519	-3,492,552	-3,190,526	-3,492,552	-302,026
110 1310	TUITION FROM INDIVIDUALS	-10,278	-8,132	-9,209	-9,000	-9,000	-
110 1320	TUIT FRM OTH GOVT SRCS IN KY	-359,242	-227,696	-334,654	-326,834	-326,834	-
110 1340 003XE	OTHER TUITION	-138,723	-130,420	-115,873	-130,000	0	130,000
110 1510	INTEREST ON INVESTMENTS	-20,147,815	-28,211,600	-21,547,485	-18,500,000	-19,000,000	-500,000
110 1911	BUILDING RENTAL	-2,919,900	-2,920,000	-2,940,500	-2,920,000	-2,940,500	-20,500
110 1919	OTHER RENTAL INCOME	-1,282,797	-1,365,497	-1,471,294	-1,309,940	-1,365,497	-55,557
110 1991	TRANSCRIPT FEES	-65,744	-66,956	-62,744	-63,082	-63,082	-
110 1999	OTHER MISCELLANEOUS REVENUE	-351,754	-3,269,656	-138,013	-500,000	-138,013	361,987
110 3111	SEEK PROGRAM	-224,984,448	-195,042,913	-207,623,135	-207,862,745	-223,809,816	-15,947,071
110 3129	KSB/KSD TRANSPORTATION	-5,761	-14,429	-14,214	-24,617	-14,214	10,403
110 3800	REV IN LIEU OF TAXES/STATE SRC	-1,836,023	-1,836,071	-1,836,441	-1,835,767	-1,835,767	-
110 3900 01EX	ON-BEHALF PAYMENTS / STATE	-412,065,337	-342,192,470	-382,912,021	-342,255,048	-382,919,080	-40,664,033
110 3900 16MX	ON-BEHALF PAYMENTS / STATE	-807,590	-805,215	-915,821	-807,590	-915,821	-108,231
110 5220	INDIRECT COSTS TRANSFER	-22,703,784	-17,256,422	-9,598,688	-5,364,135	-6,138,388	-774,253
	GRAND TOTAL	-1,834,403,372	-1,827,364,456	-1,848,351,323	-1,831,352,399	-1,894,751,118	-63,398,719

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY LEVEL AND UNIT - EXPORTED 9/8/2025 6:54 AM

Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
960	DISTRICTWIDE EXPENSES	0	1,612,863	1,613,880	1,869,152	1,869,152	0
00	ALL LEVELS OF INSTRUCTION	0	1,612,863	1,613,880	1,869,152	1,869,152	0
AB1	CHIEF OF STAFF	604,014	1,112,709	1,694,784	1,463,471	1,580,537	117,066
AD1	ADMINISTRATION	805,325	961,751	1,385,777	972,845	1,382,054	409,209
GC1	GENERAL COUNSEL	1,795,952	2,426,861	2,695,703	3,058,913	3,358,031	299,118
IA1	INTERNAL AUDIT	907,887	1,033,942	958,339	979,041	1,035,774	56,732
SI1	JCPS POLICE DEPARTMENT	3,824,780	4,970,977	10,421,605	10,904,231	11,636,137	731,906
01	ADMINISTRATION AND SUPPORT PRG	7,937,955	10,506,240	17,181,619	17,378,501	18,992,533	1,614,032
CI1	FACILITIES CAPITAL IMPROVEMENT	15,029,003	11,382,305	15,189,879	5,009,984	21,134,234	16,124,250
FA1	FACILITY PLANNING	1,262,351	1,197,870	1,388,882	1,558,820	1,578,203	19,383
FM1	FACILITY MGMT SER	0	3,744,072	11,367,214	13,250,702	13,392,368	141,666
OP1	OPERATIONS	1,360,175	2,225,776	2,268,894	2,278,524	2,365,423	86,899
PM1	PROPERTY MGMT & MAINT	28,022,851	22,309,424	23,468,417	26,717,056	27,209,923	492,867
SF1	FAC ENV SFTY SERV	1,486,826	6,379,401	2,359,311	2,617,090	2,676,217	59,128
SR1	STOBER	0	921,235	950,086	972,000	972,000	0
SU1	SUPPLY SERVICES	2,289,732	3,241,263	3,379,412	3,724,101	3,737,132	13,032
TR1	TRANSPORTATION SERVICES	45,119,140	69,672,817	74,709,796	72,566,230	81,590,247	9,024,016
VM1	VEHICLE MAINTENANCE	20,153,768	22,347,683	16,412,755	19,563,179	22,356,978	2,793,799
02	OPERATIONS SERVICES	114,723,846	143,421,846	151,494,646	148,257,687	177,012,726	28,755,039
AE1	ADULT EDUCATION	131,241	148,087	208,097	211,402	211,235	-167
AI1	ENHANCED SUPPORT	1,040,789	1,196,395	1,250,738	1,203,926	1,204,411	484
AS1	SCHOOLS DIVISION	527,720	1,098,429	2,045,922	724,873	946,043	221,170
AT1	ACTIVITIES AND ATHLETICS	908,009	878,135	844,638	1,098,282	1,064,118	-34,164
CH1	SCHOOL CHOICE	1,656,982	1,859,261	1,774,893	2,115,602	2,325,208	209,606
FO1	MIDDLE SCHOOLS	622,481	660,733	820,221	1,092,201	2,007,954	915,753
ON1	ELEM ZONE1	842,218	690,829	718,686	751,133	754,398	3,265
ST1	TRANSITION READINESS	1,668,415	1,834,264	1,957,125	1,880,453	1,882,639	2,186
SX1	HIGH SCHOOLS	860,501	783,051	763,890	1,066,345	1,071,103	4,758
TH1	ELEM ZONE 3	700,333	565,854	604,116	640,449	640,249	-200
TW1	ELEM ZONE 2	562,921	597,502	590,723	623,060	624,177	1,117
03	ACADEMIC SCHOOLS DIVISION	9,521,610	10,312,539	11,579,048	11,407,726	12,731,535	1,323,808
AO1	ACADEMICS	2,112,036	2,181,400	3,947,626	4,165,549	4,174,078	8,530
CA1	PROFESSIONAL LEARNING	1,945,584	3,282,992	21,090,617	2,100,036	3,878,682	1,778,646
CM1	ELEM & SECONDARY ACADEMICS	2,859,741	3,539,614	3,646,790	11,710,121	12,233,057	522,936
DE1	DUVALLE EDUCATION CENTER	514,056	534,615	528,040	581,282	581,550	268

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY LEVEL AND UNIT - EXPORTED 9/8/2025 6:54 AM

Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
FI1	SCHOOL CULTURE & CLIMATE	4,024,524	6,154,848	6,704,950	7,237,291	7,298,764	61,473
HP1	HEALTH AND WELLNESS	3,356,376	5,860,539	8,086,511	9,641,822	10,112,134	470,311
LE1	MULTILINGUAL LEARNERS	2,413,006	2,162,535	4,726,354	5,504,878	5,802,407	297,529
LI1	EDUCATION TECHNOLOGY	2,021,591	1,925,743	2,638,082	3,164,565	3,205,959	41,394
PP1	PUPIL PERSONNEL	1,386,216	1,459,765	1,553,926	1,666,559	1,691,856	25,297
SP1	SUPPORT PROGRAMS	1,666,139	1,699,131	2,181,798	1,772,104	1,853,710	81,606
TI1	TITLE I,II,IV, & PRG SUPPORT	605,739	5,225,309	3,512,568	4,530,918	4,532,579	1,661
03 ACADEMIC SERVICES DIVISION		22,905,009	34,026,494	58,617,263	52,075,124	55,364,774	3,289,650
AB1	CHIEF OF STAFF	0	2,195,438	3,678,728	0	553,623	553,623
03 ACADEMICS		1,431	2,195,438	3,679,366	0	553,623	553,623
EC1	EXCEPTIONAL CHILD EDUCATION	7,870,329	8,649,734	4,612,695	19,722,738	20,513,420	790,683
03 EXCEPTIONAL CHILD EDUCATION		7,942,572	8,649,734	4,612,695	19,722,738	20,513,420	790,683
EV1	ACCT, RES & SYSTEM IMP	603,548	675,924	905,810	824,740	847,219	22,479
PL1	SYSTEMS IMPROVEMENT	1,536,255	1,652,004	1,623,452	1,791,933	1,792,148	214
RD1	RESOURCE DEVELOPMENT	555,124	557,182	587,316	613,904	614,163	259
TS1	ASSESSMENT	881,806	913,211	882,659	854,870	864,447	9,576
04 ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV		3,576,733	3,798,321	3,999,238	4,085,448	4,117,977	32,529
CC1	COMMUNICATION/COMMUNITY RELA	2,300,846	2,827,354	2,712,284	2,151,679	2,232,262	80,583
MP1	MATERIALS PRODUCTION	1,607,882	1,722,550	1,818,226	2,019,628	2,234,875	215,247
05 COMMUNICATIONS & COMMUNITY RELATIONS		3,908,729	4,549,904	4,530,510	4,171,308	4,467,137	295,829
AC1	ACCOUNTING SERVICES	1,692,163	1,936,870	2,450,187	2,713,008	2,715,064	2,056
FP1	BUDGET	728,747	710,462	727,221	813,198	813,253	55
FS1	FINANCE	287,552	449,684	394,101	311,953	318,180	6,227
GA1	GRANTS AND AWARDS ACCOUNTING	624,058	625,504	617,676	807,479	807,648	169
PR1	PAYROLL AND CASH MANAGEMENT	1,509,756	1,723,746	1,963,347	2,229,418	2,231,740	2,321
PU1	PURCHASING	1,097,305	1,076,847	1,101,833	1,297,002	1,297,031	29
06 BUSINESS SERVICES		5,939,580	6,523,112	7,255,189	8,172,058	8,182,916	10,858
BA1	BENEFITS AND EMPLOYEE SERVICES	1,488,592	1,948,310	2,543,105	2,904,616	2,949,817	45,201
CT1	HR PERSONNEL SERVICE	4,069,366	4,810,300	6,085,093	4,750,141	5,831,162	1,081,021
ER1	LABOR MGT & EMPLOYEE RELATIONS	707,977	893,293	875,778	955,032	959,044	4,012
HU1	HUMAN RESOURCES	1,071,031	1,070,267	935,040	2,157,455	2,157,823	368
06 HUMAN RESOURCES		7,336,966	8,722,170	10,439,016	10,767,244	11,897,846	1,130,602
CE1	TECHNOLOGY-SUPPORT	3,055,034	2,749,343	3,960,014	5,091,594	5,098,098	6,504
MI1	TECHNOLOGY-ENGINEERING	9,031,108	8,750,037	9,061,411	8,612,837	9,001,845	389,008

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Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
TD1	TECHNOLOGY-CYBER	31,341,963	26,803,969	15,501,743	7,483,357	11,225,128	3,741,771
06	TECHNOLOGY	43,428,105	38,303,349	28,523,168	21,187,788	25,325,071	4,137,283
000	DISTRICT WIDE	70,982,015	49,784,050	41,365,376	39,249,192	42,490,383	3,241,191
945	SCHOOL COSTS PAID CENTRALLY	16,275	199,400	254,400	200,000	200,000	0
950	DISTRICTWIDE EXPENSE	44,846,181	50,905,944	49,655,272	48,488,898	57,466,187	8,977,289
960	DISTRICTWIDE EXPENSES	2,018,962	2,339,946	2,196,207	146,060,183	98,749,646	-47,310,538
07	DISTRICTWIDE SERVICES	117,863,433	103,229,340	93,471,255	233,998,274	198,906,216	-35,092,058
DV1	DIVERSITY EQUITY POVERTY DIV	4,489,203	6,497,398	11,423,311	6,059,194	6,161,062	101,867
08	EQUITY	4,489,203	6,497,398	11,423,311	6,059,194	6,161,062	101,867
004	CAMP TAYLOR ELEMENTARY	6,099,955	6,001,254	6,109,296	5,585,223	5,779,936	194,714
005	CANE RUN ELEMENTARY	4,626,908	5,164,122	5,315,299	6,074,349	6,649,894	575,545
010	FAIRDALE ELEMENTARY SCHOOL	6,726,537	6,449,139	7,454,534	7,448,757	7,838,319	389,562
011	FERN CREEK ELEMENTARY SCHOOL	7,030,014	7,259,647	7,899,938	7,885,089	8,310,823	425,734
013	GREATHOUSE/SHRYOCK ELEMENTARY	5,620,138	5,699,258	6,222,376	6,059,008	6,368,847	309,839
014	GREENWOOD ELEMENTARY SCHOOL	5,518,890	5,491,338	5,569,217	5,727,935	5,914,842	186,906
016	TULLY ELEMENTARY SCHOOL	8,464,471	8,105,529	8,890,169	8,154,318	8,506,375	352,057
022	MEDORA ELEMENTARY SCHOOL	4,943,436	4,941,097	5,215,618	5,211,242	5,449,149	237,907
024	MIDDLETOWN ELEMENTARY SCHOOL	6,976,850	7,044,867	6,883,760	6,857,991	7,005,958	147,967
027	OKOLONA ELEMENTARY SCHOOL	4,516,425	4,287,206	4,526,109	5,005,158	5,248,490	243,331
038	BRECKINRIDGE/FRANKLIN ELEMENT	5,458,587	5,744,109	6,277,030	7,003,853	7,256,947	253,093
044	AUDUBON TRADITIONAL ELEMENTARY	6,087,971	5,986,919	6,292,121	6,135,135	6,389,604	254,469
046	CHENOWETH ELEMENTARY SCHOOL	5,902,135	6,349,862	7,055,377	6,875,961	7,288,965	413,004
048	HAWTHORNE ELEMENTARY SCHOOL	5,336,370	5,479,491	6,089,303	5,809,292	6,220,491	411,199
055	BATES ELEMENTARY SCHOOL	6,630,645	6,614,033	7,034,866	6,678,208	7,074,026	395,819
059	KENWOOD ELEMENTARY SCHOOL	6,450,337	6,408,731	6,496,773	6,752,809	6,919,787	166,978
060	CORAL RIDGE ELEMENTARY SCHOOL	7,101,545	6,840,611	7,009,900	6,679,701	6,951,565	271,863
061	GOLDSMITH LANE ELEMENTARY SCHL	8,310,583	7,578,728	8,493,038	7,804,613	8,221,104	416,492
063	SCHAFFNER ELEMENTARY SCHOOL	5,272,345	5,219,795	5,704,999	5,382,244	5,840,277	458,033
064	ST MATTHEWS ELEMENTARY SCHOOL	6,380,769	6,248,706	6,704,318	6,595,826	6,876,194	280,368
066	WILKERSON ELEMENTARY SCHOOL	6,413,238	6,832,506	7,005,060	7,250,176	7,524,596	274,420
067	WILDER ELEMENTARY SCHOOL	6,545,107	6,416,008	6,869,614	6,326,935	6,556,865	229,930
071	STONESTREET ELEMENTARY SCHOOL	5,386,697	5,527,822	6,256,174	5,976,084	6,442,824	466,741
072	WATTERSON ELEMENTARY SCHOOL	5,413,006	5,740,079	5,607,060	6,161,519	6,269,231	107,711
076	INDIAN TRAIL ELEMENTARY SCHOOL	6,286,094	6,615,440	7,717,423	8,075,075	8,661,022	585,947
078	ZACHARY TAYLOR ELEMENTARY SCHL	5,073,648	4,233,342	4,518,289	4,447,993	4,672,959	224,966

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Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
079	KERRICK ELEMENTARY SCHOOL	4,244,608	4,703,232	5,454,021	5,222,796	5,678,367	455,572
081	RANGELAND ELEMENTARY SCHOOL	5,103,740	5,484,518	6,331,523	7,070,741	7,456,695	385,954
082	DIXIE ELEMENTARY SCHOOL	4,456,230	4,935,081	5,885,184	5,467,050	5,874,925	407,875
083	COCHRANE ELEMENTARY SCHOOL	5,723,790	5,486,104	5,910,903	5,900,013	6,269,293	369,279
086	SANDERS ELEMENTARY SCHOOL	4,649,666	5,710,804	6,168,149	5,834,607	6,135,933	301,326
087	SMYRNA ELEMENTARY SCHOOL	5,268,433	5,103,939	5,463,116	6,053,498	6,303,998	250,500
091	BLUE LICK ELEMENTARY SCHOOL	5,442,894	5,328,108	5,676,481	5,572,682	5,955,959	383,277
092	CRUMS LANE ELEMENTARY SCHOOL	5,231,658	5,082,974	4,848,152	5,837,183	5,911,618	74,435
094	BOWEN ELEMENTARY SCHOOL	8,132,635	8,312,072	8,506,037	7,972,883	8,218,161	245,278
095	HITE ELEMENTARY SCHOOL	4,846,715	4,826,789	5,377,821	5,397,407	5,678,515	281,107
096	NORTON	8,224,741	8,034,932	8,376,670	7,901,380	8,226,543	325,163
097	SHACKLETTE ELEMENTARY SCHOOL	4,529,606	4,401,127	5,155,904	5,586,082	5,906,771	320,689
099	MINORS LANE ELEMENTARY SCHOOL	4,986,434	5,343,554	5,584,565	6,162,950	6,367,356	204,405
102	CHANCEY ELEMENTARY SCHOOL	6,295,894	6,410,247	6,541,347	6,406,932	6,704,043	297,111
103	SLAUGHTER ELEMENTARY SCHOOL	6,082,411	5,754,021	5,211,954	6,464,770	6,471,041	6,271
104	TRUNNELL ELEMENTARY SCHOOL	4,842,497	5,634,974	6,203,505	6,577,928	6,859,822	281,893
106	JOHNSONTOWN ROAD ELEMENTARY	4,312,479	4,621,471	5,129,866	5,229,946	5,460,638	230,692
107	LUHR ELEMENTARY SCHOOL	6,419,344	6,191,683	6,478,037	6,372,334	6,629,525	257,191
109	WHEELER ELEMENTARY SCHOOL	6,795,768	6,580,744	6,963,851	6,693,136	6,991,798	298,663
115	GUTERMUTH ELEMENTARY SCHOOL	5,077,687	5,690,847	6,469,260	6,325,658	6,555,392	229,734
116	WELLINGTON ELEMENTARY SCHOOL	4,866,111	5,690,964	5,387,396	6,251,142	6,365,909	114,767
117	WILT ELEMENTARY SCHOOL	5,748,716	5,305,397	6,006,674	5,680,989	6,018,503	337,514
119	CROSBY MIDDLE SCHOOL	0	0	19,555	0	5,516	5,516
121	HARTSTERN ELEMENTARY SCHOOL	5,713,888	5,511,023	6,103,172	6,744,573	7,089,361	344,788
126	LAYNE ELEMENTARY SCHOOL	4,336,880	4,628,236	4,331,802	5,305,476	5,374,462	68,986
127	AUBURNDALE ELEMENTARY SCHOOL	5,656,202	5,716,799	6,273,505	6,457,865	6,816,153	358,288
128	PRICE ELEMENTARY SCHOOL	6,048,100	6,162,181	6,308,099	6,675,521	6,952,865	277,344
131	EISENHOWER ELEMENTARY SCHOOL	6,181,273	5,867,482	6,177,097	5,940,662	6,302,223	361,561
134	KLONDIKE LANE ELEMENTARY SCH	5,503,133	5,847,124	6,406,054	6,299,140	6,645,569	346,429
145	LAUKHUF ELEMENTARY SCHOOL	6,073,223	6,368,987	7,271,572	6,994,844	7,485,347	490,503
146	LOWE ELEMENTARY SCHOOL	6,402,310	6,160,743	6,861,804	6,543,108	6,909,840	366,732
147	MILL CREEK ELEMENTARY SCHOOL	4,340,216	5,126,488	5,446,070	6,064,045	6,272,982	208,937
149	BLAKE ELEMENTARY SCHOOL	4,688,270	4,339,177	5,037,775	6,013,554	6,261,051	247,497
156	DUNN ELEMENTARY SCHOOL	5,510,520	5,348,086	5,431,279	5,436,761	5,599,449	162,688
165	BROWN SCHOOL	192,502	241,209	283,028	250,097	250,585	488
166	JEFFERSTOWN ELEMENTARY SCHOOL	7,455,753	7,444,636	7,692,866	7,677,381	7,993,381	315,999
175	KENNEDY ALEX R	4,014,470	4,675,541	5,335,076	4,964,130	5,268,276	304,146
182	PERRY ELEMENTARY SCHOOL	5,170,717	4,980,329	5,433,875	6,225,140	6,565,408	340,268

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Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
185	ATKINSON ELEMENTARY SCHOOL	5,583,798	5,770,304	6,282,095	7,146,755	7,600,083	453,328
211	STOPHER ELEMENTARY	7,559,868	7,295,380	8,279,531	7,800,759	8,221,212	420,453
212	FARMER ELEMENTARY	8,166,333	7,631,906	8,058,856	7,525,296	7,832,809	307,513
225	BLOOM ELEMENTARY SCHOOL	5,896,353	5,858,135	6,075,592	5,745,836	5,999,041	253,205
240	WHITNEY YOUNG ELEMENTARY SCHL	4,977,428	5,074,898	5,277,395	6,277,641	6,174,875	-102,767
243	BYCK ELEMENTARY SCHOOL	4,527,632	4,853,590	4,811,612	5,454,446	5,593,891	139,445
250	FIELD ELEMENTARY SCHOOL	5,400,823	5,556,251	5,976,553	5,698,301	5,986,743	288,442
260	BRANDEIS ELEMENTARY SCHOOL	5,739,710	5,069,936	5,243,065	5,821,580	6,035,039	213,458
270	FOSTER TRADITIONAL ACADEMY	5,315,903	5,947,134	5,512,824	5,444,200	5,466,258	22,058
290	FRAYSER ELEMENTARY SCHOOL	5,269,211	5,680,848	6,183,331	6,576,797	7,045,792	468,995
300	HAZELWOOD ELEMENTARY SCHOOL	5,129,292	5,065,110	5,373,217	6,020,536	6,333,632	313,096
323	COCHRAN ELEMENTARY SCHOOL	4,253,273	5,144,305	6,352,132	6,398,142	7,047,961	649,819
325	JACOB ELEMENTARY SCHOOL	6,181,957	6,768,002	7,009,663	7,020,659	7,310,426	289,766
371	NORTON COMMONS	6,292,084	6,090,908	6,574,639	6,486,168	6,584,876	98,708
374	DO NOT USE	4,143,773	4,599,648	2,988,841	1,500,022	1,133,831	-366,190
432	KING ELEMENTARY SCHOOL	3,570,279	4,933,080	4,241,298	5,139,439	5,147,241	7,802
440	MCFERRAN ELEMENTARY SCHOOL	6,510,613	8,252,748	7,527,015	7,875,017	7,888,538	13,521
480	MAUPIN ELEMENTARY SCHOOL	4,241,977	4,804,157	4,635,850	5,312,051	5,498,158	186,108
500	PORTLAND ELEMENTARY SCHOOL	3,787,007	4,673,059	4,805,033	4,903,126	5,155,232	252,106
520	LINCOLN ELEMENTARY SCHOOL	6,490,570	6,423,766	6,840,898	6,745,307	7,089,662	344,355
560	RUTHERFORD ELEMENTARY SCHOOL	4,502,279	4,135,753	4,194,624	5,748,622	5,826,985	78,363
580	SEMPLE ELEMENTARY SCHOOL	6,336,164	7,728,670	8,206,698	8,854,870	9,116,415	261,545
610	SHELBY ELEMENTARY SCHOOL	5,279,619	5,860,138	5,557,138	5,478,326	5,578,453	100,126
660	COLERIDGE TAYLOR ELEMENTARY	4,756,421	5,246,587	4,500,590	5,725,197	5,809,517	84,319
680	CARTER TRADITIONAL ELEMENTARY	5,448,245	4,629,842	5,134,526	5,231,923	5,495,373	263,451
720	KENNEDY JOHN F	4,961,429	5,633,068	5,189,864	6,774,302	6,910,987	136,684
10 ELEMENTARY		497,480,636	510,058,482	537,593,585	550,244,217	573,955,389	23,711,172
005	CANE RUN ELEMENTARY	160,622	241,257	0	478	478	0
016	TULLY ELEMENTARY SCHOOL	144,127	153,307	210,574	291,446	291,446	0
027	OKOLONA ELEMENTARY SCHOOL	144,880	75,956	85,714	815	815	0
037	DAWSON ORMAN PRESCHOOL	1,119,531	1,031,020	1,815,004	1,312,992	1,593,979	280,986
046	CHENOWETH ELEMENTARY SCHOOL	221,393	0	0	1,098	1,098	0
048	HAWTHORNE ELEMENTARY SCHOOL	208,264	203,952	199,294	167,997	167,997	0
060	CORAL RIDGE ELEMENTARY SCHOOL	62,865	70,193	57,649	83,105	83,105	0
066	WILKERSON ELEMENTARY SCHOOL	47,858	6,030	66,394	83,366	83,366	0
070	DUVALLE EDUCATION PRESCHOOL	1,527,711	808,824	1,191,655	1,964,685	2,090,008	125,323
082	DIXIE ELEMENTARY SCHOOL	98,880	114,326	98,171	125,294	125,294	0

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083	COCHRANE ELEMENTARY SCHOOL	164,348	192,754	142,930	166,210	166,210	0
091	BLUE LICK ELEMENTARY SCHOOL	103,582	73,608	74,411	892	892	0
097	SHACKLETTE ELEMENTARY SCHOOL	461,713	563,724	471,944	627,074	627,074	0
099	MINORS LANE ELEMENTARY SCHOOL	208,349	335,941	275,561	333,300	333,300	0
104	TRUNNELL ELEMENTARY SCHOOL	1,570	84,430	143,724	166,240	166,240	0
106	JOHNSONTOWN ROAD ELEMENTARY	102,896	113,390	122,298	166,240	166,340	100
117	WILT ELEMENTARY SCHOOL	132,779	117,732	121,888	167,533	167,533	0
121	HARTSTERN ELEMENTARY SCHOOL	34,776	0	0	642	642	0
126	LAYNE ELEMENTARY SCHOOL	121,759	139,513	102,461	217,775	217,775	0
127	AUBURNDALE ELEMENTARY SCHOOL	107,992	163,815	169,851	208,432	208,432	0
134	KLONDIKE LANE ELEMENTARY SCH	190,868	0	0	816	816	0
149	BLAKE ELEMENTARY SCHOOL	121,969	124,814	135,838	144,786	144,786	0
175	KENNEDY ALEX R	155,806	99,466	0	378	378	0
185	ATKINSON ELEMENTARY SCHOOL	71,201	76,603	80,223	77,792	77,792	0
211	STOPHER ELEMENTARY	73,879	0	0	225	225	0
212	FARMER ELEMENTARY	90,650	82,879	83,567	167,133	167,133	0
222	WESTPORT EARLY CHILDHOOD CTR	2,102,457	2,238,956	2,728,444	3,119,608	3,227,819	108,211
300	HAZELWOOD ELEMENTARY SCHOOL	365,838	447,984	430,425	543,174	543,174	0
325	JACOB ELEMENTARY SCHOOL	122,667	134,247	136,943	124,118	129,618	5,500
344	GHEENS PRESCHOOL	0	27,283	578,108	880,643	1,052,658	172,015
345	THOMAS JEFFERSON PRESCHOOL	0	11,488	293,053	438,339	496,866	58,527
371	NORTON COMMONS	294,225	371,398	0	1,789	1,789	0
480	MAUPIN ELEMENTARY SCHOOL	178,903	234,847	238,645	656	656	0
560	RUTHERFORD ELEMENTARY SCHOOL	32,875	74,782	9,490	166,737	166,737	0
917	CHURCHILL PARK REHABILITATION	52,278	146,107	412,261	359,989	345,857	-14,132
919	GEORGE UNSELD EARLY CHILHD CTR	2,881,556	3,092,689	2,988,482	3,780,673	3,784,779	4,105
945	SCHOOL COSTS PAID CENTRALLY	2,359	11,881	3,570	2,000	2,000	0
957	MCFERRAN PRESCHOOL ACADEMY	876,759	869,200	928,720	1,295,231	1,339,799	44,568
EA1	EARLY CHILDHOOD	560,149	1,592,835	1,573,754	1,116,557	1,044,964	-71,594
11 PRESCHOOLS/PRE-KINDERGARTEN		16,611,703	13,270,105	16,495,981	18,306,259	19,019,870	713,611
040	BARRET TRADITIONAL MIDDLE SCH	6,859,429	6,670,904	6,732,323	6,672,722	6,989,190	316,468
041	NEWBURG MIDDLE SCHOOL	9,302,190	9,299,602	9,017,406	8,493,223	8,654,719	161,496
049	FARNSLEY MIDDLE SCHOOL	9,904,208	9,009,629	9,901,349	9,963,024	10,617,176	654,152
077	WESTPORT MIDDLE SCHOOL	12,425,508	11,565,680	12,017,832	11,895,289	12,332,679	437,390
090	THOMAS JEFFERSON MIDDLE SCHOOL	9,611,070	10,653,234	12,823,766	13,488,500	14,741,806	1,253,306
119	CROSBY MIDDLE SCHOOL	10,329,907	8,618,827	9,504,167	9,016,316	9,523,944	507,628
133	LASSITER MIDDLE SCHOOL	10,230,725	9,405,699	10,457,781	10,169,824	10,796,351	626,527

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY LEVEL AND UNIT - EXPORTED 9/8/2025 6:54 AM

Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
144	STUART ACADEMY	11,661,376	12,101,325	13,385,119	13,929,215	14,691,612	762,397
162	KAMMERER MIDDLE SCHOOL	9,536,622	8,866,318	9,943,895	9,700,858	10,617,785	916,927
163	KNIGHT MIDDLE SCHOOL	5,455,352	6,836,547	8,579,898	9,141,531	10,068,351	926,820
164	CONWAY MIDDLE SCHOOL	7,645,234	7,787,464	8,041,497	8,953,250	9,348,129	394,879
167	CARRITHERS MIDDLE SCHOOL	6,221,036	5,986,417	6,639,917	6,870,690	7,352,166	481,475
219	RAMSEY MIDDLE SCHOOL	9,566,844	9,787,335	10,899,016	11,215,308	11,867,547	652,239
255	ECHO TRAIL MIDDLE SCHOOL	376,589	6,443,734	8,690,792	9,654,855	10,796,396	1,141,541
320	HIGHLAND MIDDLE SCHOOL	8,214,439	8,034,017	8,877,630	8,003,469	8,582,378	578,909
340	MEYZEEK MIDDLE SCHOOL	8,372,573	8,800,164	9,214,377	9,014,297	9,447,260	432,963
396	JEFFERSON COUNTY TRADITIONAL	9,593,313	8,574,070	8,833,949	8,523,851	8,800,168	276,317
406	HUDSON MIDDLE SCHOOL	230,119	8,783,781	8,991,631	11,361,887	12,388,634	1,026,748
435	NOE MIDDLE SCHOOL	12,418,426	11,074,084	10,823,750	11,264,328	11,368,782	104,454
470	JOHNSON TRADITIONAL MIDDLE SCH	6,155,064	5,902,172	5,820,129	6,495,075	6,718,708	223,633
620	OLMSTED ACADEMY NORTH	6,479,280	6,643,223	7,038,756	7,414,202	7,848,093	433,891
710	WESTERN MIDDLE SCHOOL	6,959,909	6,411,100	7,861,417	7,756,795	8,424,298	667,502
730	OLMSTED ACADEMY SOUTH	7,486,317	8,141,855	7,757,749	7,816,936	7,961,067	144,132
20 MIDDLE SCHOOL		185,121,272	195,397,180	211,854,148	216,815,445	229,937,238	13,121,793
007	EASTERN HIGH SCHOOL	19,752,685	19,056,918	19,771,318	17,737,622	18,422,753	685,131
012	FERN CREEK HIGH SCHOOL	17,300,427	15,682,324	16,720,096	17,142,238	17,899,281	757,043
018	ATHERTON HIGH SCHOOL	14,829,802	14,031,827	14,972,429	14,369,245	14,992,404	623,158
031	SOUTHERN HIGH SCHOOL	12,901,611	13,918,298	15,987,214	18,100,601	19,175,814	1,075,213
033	VALLEY TRADITIONAL HIGH SCHOOL	10,706,094	10,337,086	10,955,113	11,131,249	11,841,863	710,613
045	BUTLER TRADITIONAL HIGH SCHOOL	15,430,639	14,423,024	14,634,908	13,966,890	14,646,991	680,101
047	MALE HIGH SCHOOL	17,440,452	15,822,574	17,302,073	15,855,124	16,625,578	770,454
051	WAGGENER TRADITIONAL HIGH SCHL	10,898,371	11,056,974	12,221,940	12,889,756	13,653,601	763,845
057	FAIRDALE HIGH SCHOOL	14,451,922	14,467,572	15,482,337	14,837,585	15,546,236	708,650
065	JEFFERSONTOWN HIGH SCHOOL	11,041,722	13,924,138	15,014,511	13,180,529	14,324,301	1,143,771
073	SENECA HIGH SCHOOL	13,635,696	13,655,294	15,350,290	14,512,979	15,394,078	881,099
075	PLEASURE RIDGE PARK HIGH SCHOO	15,993,284	16,881,618	19,328,650	17,660,569	18,146,155	485,585
084	WESTERN HIGH SCHOOL	11,163,853	9,846,701	8,977,963	8,858,674	8,957,724	99,050
100	DOSS HIGH SCHOOL	12,089,684	13,465,164	14,950,355	16,547,934	17,453,772	905,838
105	BALLARD HIGH SCHOOL	17,943,986	17,894,419	19,882,792	19,211,164	20,151,903	940,739
155	MOORE TRAD SCHOOL	21,304,977	25,524,669	27,329,492	24,191,904	24,964,161	772,257
179	CENTRAL HIGH SCHOOL	12,456,647	12,672,103	14,279,644	13,067,267	15,384,465	2,317,198
200	MANUAL HIGH SCHOOL	16,930,315	16,725,347	17,861,237	16,738,217	17,527,438	789,220
335	IROQUOIS HIGH SCHOOL	12,829,635	14,015,153	15,919,996	17,563,882	18,545,528	981,646
590	SHAWNEE HIGH SCHOOL	9,010,458	15,882,706	16,517,148	17,190,465	18,714,656	1,524,192

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY LEVEL AND UNIT - EXPORTED 9/8/2025 6:54 AM

Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
935	CAREER & TECH ED SYSTEM WIDE	2,010,394	3,732,137	3,150,468	3,337,244	3,784,578	447,333
30	HIGH SCHOOL/SECONDARY SCHOOL	290,122,653	303,016,047	326,631,935	318,091,141	336,153,277	18,062,136
019	THE BROOK - DUPONT	881,913	926,231	872,219	895,624	879,594	-16,030
020	THE BROOK - KMI	1,171,233	1,228,302	1,592,462	1,440,338	1,619,185	178,847
025		0	185	1,503	0	467	467
035		0	0	152	0	48	48
110	WESTERN DAY TREATMENT	819,126	682,306	761,961	920,834	984,273	63,439
193	MARYHURST SCHOOL	1,665,216	1,847,802	1,645,351	1,821,876	1,846,663	24,787
220	BELLEWOOD	641,752	294,868	270,561	361,034	371,680	10,646
221	BROOKLAWN	2,343,335	1,329,526	1,393,502	1,279,152	1,338,184	59,031
456	ACKERLY	219,148	219,848	221,872	207,833	255,893	48,061
463	JEFFERSON REG. JUV. DET. CNTR	603,024	429,281	0	119,459	0	-119,459
680	CARTER TRADITIONAL ELEMENTARY	0	0	0	0	75,320	75,320
768	HOME OF THE INNOCENTS DISCOVER	338,907	271,457	342,179	602,837	570,878	-31,958
769	HOME OF THE INNOCENTS WEINBERG	1,112,422	1,056,330	926,220	1,041,440	1,039,389	-2,051
784	PEACE ACADEMY	3,441,391	3,979,863	3,624,431	5,314,452	5,284,790	-29,662
903	BOYS & GIRLS HAVEN	460,261	369,979	584,354	624,044	712,522	88,477
915	ST JOSEPH CHILDREN'S HOME	744,992	1,003,755	1,075,911	1,071,724	1,144,130	72,406
933	STATE AGENCY ADMINISTRATION	1,066,907	761,268	1,022,799	917,086	1,109,444	192,358
60	STATE AGENCY CHILDRENS PROGS	15,764,919	14,400,961	14,335,477	16,617,733	17,232,460	614,727
030	LIBERTY HIGH SCHOOL	6,533,608	6,406,995	6,539,388	6,421,977	6,676,055	254,078
050	GEORGIA CHAFFEE TAPP	5,088,674	4,968,123	5,369,315	5,872,152	6,138,804	266,652
070	DUVALLE EDUCATION PRESCHOOL	347,328	179,979	235,282	179,979	235,282	55,303
129	BRECKINRIDGE METROPOLITAN SCH	6,143,990	5,928,491	6,195,366	6,175,705	6,559,422	383,717
165	BROWN SCHOOL	9,521,864	9,331,333	9,654,333	9,373,967	9,937,777	563,811
186	NEWCOMER ACADEMY	8,652,608	9,274,828	9,815,212	9,657,279	9,982,011	324,732
191	DUBOIS ACADEMY	7,689,787	8,205,755	8,231,917	7,974,178	8,372,358	398,180
193	MARYHURST SCHOOL	0	0	123,334	113,100	113,100	0
201	THE PHOENIX SCHOOL OF DISCOVER	8,304,428	8,032,467	8,525,604	7,851,630	8,201,031	349,400
202	MINOR DANIELS ACADEMY	6,130,894	6,222,193	6,801,148	7,239,758	7,568,423	328,665
800	GRACE JAMES ACAD OF EXCELL	4,525,697	6,202,875	7,174,740	6,941,372	7,670,417	729,045
906	DAWSON ORMAN ED CENTER	257,627	260,328	1,350	24,598	395	-24,203
917	CHURCHILL PARK REHABILITATION	0	0	137,309	140,269	140,327	59
920	AHRENS EDUCATIONAL RESOURCE	1,138,264	1,080,335	1,303,255	966,841	1,041,140	74,298
951	PATHFINDER SCHOOL OF INNOV	8,777,498	12,662,543	12,278,972	12,081,115	12,086,445	5,330

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY LEVEL AND UNIT - EXPORTED 9/8/2025 6:54 AM

Unit	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
985	YPAS	2,341,489	3,282,883	3,503,704	3,287,809	3,405,360	117,551
990	ELEV8 STUDENT LEARNING CTR	0	1,382,833	2,283,839	3,167,159	3,565,980	398,821
70	OTHER SCHOOLS	75,585,222	83,421,532	88,174,068	87,468,889	91,694,327	4,225,438
034	WALLER-WILLIAMS ENVIRONMENTAL	5,586,805	6,310,624	6,061,912	8,049,860	8,135,453	85,593
124	UL PACT PROGRAM	445,339	413,729	685,275	654,707	758,103	103,396
183	ALFRED BINET SCHOOL	4,164,371	3,681,584	3,534,352	4,673,798	4,729,951	56,153
458	MARY RYAN ACADEMY	1,035,311	1,015,648	1,155,392	1,384,958	1,458,075	73,118
465	HEUSER HEARING & LANGUAGE ACAD	129,427	41,137	41,548	113,904	90,839	-23,065
917	CHURCHILL PARK REHABILITATION	6,324,005	6,371,239	7,286,478	6,872,642	7,252,292	379,650
994	EXCEPTIONAL CHILD CTR	69,706	94,928	0	27,904	0	-27,904
998	HOME/HOSPITAL	708,573	1,179,071	1,588,215	1,354,507	1,501,370	146,863
71	EXCEPTIONAL CHILD CENTERS	18,463,536	19,107,960	20,353,172	23,132,280	23,926,083	793,803
945	SCHOOL COSTS PAID CENTRALLY	24,735,650	30,654,580	44,689,511	61,790,343	56,736,487	-5,053,856
80	SYSTEM WIDE SCH CTR COST	24,738,545	30,665,860	44,696,803	61,790,343	56,736,487	-5,053,856
	GRAND TOTAL	1,473,463,660	1,551,686,877	1,668,555,374	1,831,618,548	1,894,751,118	63,132,570

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY LEVEL - EXPORTED 9/8/2025 6:50 AM

Level	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
00	ALL LEVELS OF INSTRUCTION	0	1,612,863	1,613,880	1,869,152	1,869,152	0
01	ADMINISTRATION AND SUPPORT PRG	7,937,955	10,506,240	17,181,619	17,378,501	18,992,533	1,614,032
02	OPERATIONS SERVICES	114,723,846	143,421,846	151,494,646	148,257,687	177,012,726	28,755,039
03	ACADEMIC SCHOOLS DIVISION	9,521,610	10,312,539	11,579,048	11,407,726	12,731,535	1,323,808
03	ACADEMIC SERVICES DIVISION	22,905,009	34,026,494	58,617,263	52,075,124	55,364,774	3,289,650
03	ACADEMICS	1,431	2,195,438	3,679,366	0	553,623	553,623
03	EXCEPTIONAL CHILD EDUCATION	7,942,572	8,649,734	4,612,695	19,722,738	20,513,420	790,683
04	ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV	3,576,733	3,798,321	3,999,238	4,085,448	4,117,977	32,529
05	COMMUNICATIONS & COMMUNITY RELATIONS	3,908,729	4,549,904	4,530,510	4,171,308	4,467,137	295,829
06	BUSINESS SERVICES	5,939,580	6,523,112	7,255,189	8,172,058	8,182,916	10,858
06	HUMAN RESOURCES	7,336,966	8,722,170	10,439,016	10,767,244	11,897,846	1,130,602
06	TECHNOLOGY	43,428,105	38,303,349	28,523,168	21,187,788	25,325,071	4,137,283
07	DISTRICTWIDE SERVICES	117,863,433	103,229,340	93,471,255	233,998,274	198,906,216	-35,092,058
08	EQUITY	4,489,203	6,497,398	11,423,311	6,059,194	6,161,062	101,867
10	ELEMENTARY	497,480,636	510,058,482	537,593,585	550,244,217	573,955,389	23,711,172
11	PRESCHOOLS/PRE-KINDERGARTEN	16,611,703	13,270,105	16,495,981	18,306,259	19,019,870	713,611
20	MIDDLE SCHOOL	185,121,272	195,397,180	211,854,148	216,815,445	229,937,238	13,121,793
30	HIGH SCHOOL/SECONDARY SCHOOL	290,122,653	303,016,047	326,631,935	318,091,141	336,153,277	18,062,136
60	STATE AGENCY CHILDRENS PROGS	15,764,919	14,400,961	14,335,477	16,617,733	17,232,460	614,727
70	OTHER SCHOOLS	75,585,222	83,421,532	88,174,068	87,468,889	91,694,327	4,225,438
71	EXCEPTIONAL CHILD CENTERS	18,463,536	19,107,960	20,353,172	23,132,280	23,926,083	793,803
80	SYSTEM WIDE SCH CTR COST	24,738,545	30,665,860	44,696,803	61,790,343	56,736,487	-5,053,856
	GRAND TOTAL	1,473,463,660	1,551,686,877	1,668,555,374	1,831,618,548	1,894,751,118	63,132,570

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY FUNCTION - EXPORTED 9/8/2025 6:57 AM

Function	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
1100	REGULAR INSTRUCTION	614,576,947	615,961,765	666,607,554	667,999,443	702,091,177	34,091,735
1200	INSTRUCTION - HOME&HOSPITAL	1,218,561	1,206,205	1,490,610	1,337,314	1,346,652	9,338
1900	INSTRUCTION - OTHER	156,319,950	195,084,595	208,241,731	248,429,452	250,461,236	2,031,784
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,568,299	1,491,569	1,540,876	1,626,324	1,648,988	22,663
2112	ATTENDANCE SERVICES	731,634	1,010,508	920,621	1,017,779	1,020,413	2,634
2113	SOCIAL WORK SERVICES	2,049,264	2,883,371	3,319,771	3,494,924	3,532,228	37,304
2119	PUPIL ATT & SOCIAL WORK OTHER	8,603,559	11,316,542	13,475,009	14,320,673	14,401,409	80,737
2121	GUIDANCE SUPERVISION	165,602	71,956	142,589	159,419	162,806	3,388
2122	GUIDANCE COUNSELING	61,273,511	59,129,934	67,763,256	63,536,501	69,987,318	6,450,818
2124	GUIDANCE-INFORMATION SVCS	530,574	580,223	572,169	717,938	732,429	14,491
2130	HEALTH SERVICES	1,715,455	2,232,761	913,764	1,055,427	1,149,202	93,775
2134	HEALTH SERVICES NURSING	3,245,213	5,870,868	9,184,947	11,950,391	12,364,814	414,423
2139	HEALTH SERVICES OTHER	234,596	664,322	735,969	785,528	785,528	-
2149	PSYCHOLOGICAL OTHER	3,701,919	4,630,582	4,859,665	6,410,108	6,527,952	117,844
2152	SPEECH PATHOLOGY	8,245,733	8,732,045	9,875,360	9,644,138	11,780,813	2,136,676
2170	VISUALLY IMPAIRED/VISION SERV	1,720,716	1,963,804	2,345,229	2,398,309	2,429,693	31,384
2180	PHYSICAL THERAPY	2,023	161,870	4,255,997	5,519,576	5,520,576	1,000
2190	OTHER STUDENT SUPPORT SERVICES	1,966,618	1,373,588	1,559,974	1,791,602	1,813,811	22,209
2211	IMPROVEMENT OF INSTRU SUPERV	23,984,688	25,383,250	37,430,437	42,175,153	43,921,798	1,746,645
2212	INSTRUCTION & CURRICULUM DEVEL	10,992,506	7,432,712	10,984,266	8,180,613	8,230,459	49,846
2213	PROFESSIONAL DEVELOPMENT	55,196,029	47,577,015	37,018,122	34,221,724	37,145,567	2,923,844
2215	IMPROVEMENT OF INSTR CURR RES	123,702	114,454	89,755	115,644	115,644	-
2221	LIB/EDUC MEDIA SVCS SUPERV	1,985,709	1,994,383	2,124,024	2,583,022	2,627,706	44,683
2222	LIB/EDUC MEDIS SVCS SCH LIB	12,924,993	14,447,385	14,558,041	16,188,132	16,414,484	226,352
2230	INSTRUCTION RELATED TECHNOLOGY	14,868,730	8,830,335	7,593,118	7,546,714	8,256,284	709,570
2290	OTHER INSTRUCTIONAL STAFF SUPP	13,648,788	13,955,801	14,656,075	16,044,747	15,967,525	(77,221)
2311	BOARD ACTIVITIES	2,846,812	2,522,468	3,062,594	2,518,476	3,110,274	591,797
2314	LEGAL SERVICES	1,255,972	1,721,312	1,835,700	2,099,857	2,351,336	251,479
2316	STAFF RELATIONS & NEGOTIATIONS	707,977	893,293	875,778	955,032	959,044	4,012
2321	SUPERINTENDENT'S OFFICE	1,251,476	1,721,327	2,785,551	2,099,135	2,507,350	408,215
2324	EQUITY & DIVERSITY	3,199,035	3,322,051	3,445,384	5,672,484	5,802,265	129,781
2390	OTHER DISTRICT ADMINISTRATION	135,230	129,975	129,497	76,433	105,413	28,980
2410	PRINCIPAL'S OFFICE	130,443,578	134,997,615	141,157,688	141,560,452	146,435,706	4,875,254
2490	OTHER ADMIN SUPP SERV	29,233	542,226	626,881	631,783	632,951	1,168
2511	FINANCE OFFICER'S OFFICE	12,503,856	6,879,531	10,659,372	8,961,314	10,507,598	1,546,284
2512	BUDGETING	728,747	710,462	727,221	813,198	813,253	55
2513	RECEIPTS AND DISBURSEMENTS	718,389	766,095	1,209,412	1,357,270	1,357,758	488
2514	PAYROLL OFFICE	1,509,756	1,723,746	1,963,347	2,229,418	2,231,740	2,321

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY FUNCTION - EXPORTED 9/8/2025 6:57 AM

Function	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
2515	ACCOUNTING OPERATIONS	1,649,568	1,415,614	1,464,815	1,708,434	1,709,003	569
2516	INTERNAL AUDITING	929,187	1,055,242	979,639	1,004,841	1,074,374	69,532
2518	OPERATONS	2,069,526	2,206,760	4,385,019	4,743,480	4,824,659	81,179
2519	FISCAL OPERATIONS OTHER	29,489	3,826,376	3,878,904	3,100,000	3,094,000	(6,000)
2520	PURCHASING	3,259,960	4,184,733	4,366,761	5,021,103	5,033,908	12,805
2530	WAREHOUSING/CENTRAL STORES	1,447,869	1,557,143	1,650,179	1,837,114	2,052,361	215,247
2532	PUBLISHING	326,528	556,033	594,941	487,299	516,333	29,035
2540	PLANNING, RESEARCH, DEV, EVAL	1,285,316	1,414,267	1,643,925	1,604,870	1,627,349	22,479
2541	PLANNING SERVICES	853,532	913,660	885,262	1,011,804	1,012,018	214
2543	DEVELOPMENT SERVICES	555,124	557,182	587,316	613,904	614,163	259
2544	EVALUATION SERVICES	881,806	913,211	882,659	854,870	864,447	9,576
2561	PUBLIC INFO SERV SUPERVISION	2,000,988	2,122,699	2,141,613	1,846,895	1,897,507	50,612
2565	PUBLIC INFORMATION SVCS OTH	124,318	122,079	126,386	136,548	136,548	-
2570	PERSONNEL SERVICES	5,001,830	6,195,261	7,460,681	6,636,384	7,717,773	1,081,389
2571	SUPERVISION OF PERSONNEL SERV	561,554	464,656	639,808	889,128	889,128	-
2574	NON-INSTRUCT PERSONNEL TRAINNG	-	-	-	526,000	526,000	-
2575	HEALTH SERVICES	60,117	137,661	269,982	278,260	308,801	30,541
2576	INTERNAL AFFAIRS	135,734	88,717	215,391	230,000	232,195	2,195
2577	RISK MANAGEMENT	928,246	1,048,357	1,268,313	1,470,742	1,485,402	14,660
2580	ADMINISTRATIVE TECHNOLOGY SERV	25,500,777	28,361,353	18,977,503	12,324,304	15,606,954	3,282,649
2581	TECHNOLOGY SERV SUPER & ADMIN	200,195	106,462	75,193	165,000	194,016	29,016
2584	SYSTEM OPERATIONS	346,897	79,596	414,217	319,450	413,018	93,568
2585	NETWORK SUPPORT	807,590	805,215	915,821	807,590	915,821	108,231
2588	TELECOMMUNICATIONS	442,601	127,236	411,254	216,700	240,100	23,400
2589	Other Technology Services	4,487,055	4,514,805	4,137,867	3,166,995	3,333,990	166,995
2590	OTHER SUPPORT SERVICES-CENTRAL	6,593,406	10,569,121	8,494,889	10,485,498	13,539,166	3,053,668
2610	OPERATION OF BUILDINGS	88,123,906	91,204,792	98,665,491	106,664,425	110,980,104	4,315,678
2620	MAINTENANCE OF BUILDINGS	28,549,757	35,108,261	34,199,681	14,141,128	32,248,598	18,107,470
2630	GROUNDS MAINTENANCE	4,485,254	6,717,021	10,184,405	10,549,890	10,627,598	77,708
2641	MECH AND ELECTRICAL MAINTENCE	3,942,627	5,230,840	6,992,439	8,791,246	8,909,528	118,283
2650	VEHICLE OPER-NON-STUDENT	4,007,810	6,180,819	2,828,810	1,970,810	2,442,122	471,312
2660	SECURITY OPERATIONS	18,544,218	21,811,446	27,507,167	32,310,491	33,149,541	839,050
2662	SECURITY INVESTIGATIONS	539,979	705,324	803,611	1,009,055	1,009,622	567
2670	Safety	563,207	610,093	994,704	1,330,449	1,346,750	16,302
2710	STUDENT TRANSP. SUPERVISION	9,098,063	9,140,998	8,794,815	8,485,509	9,298,024	812,515
2720	BUS DRIVING	45,027,381	61,390,304	84,335,555	66,591,629	80,977,103	14,385,474
2730	BUS MONITORING	3,679,613	5,596,045	8,319,014	10,723,948	10,723,948	-
2740	BUS MAINTENANCE	18,046,239	21,214,751	14,670,977	17,579,639	20,244,899	2,665,259

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY FUNCTION - EXPORTED 9/8/2025 6:57 AM

Function	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
2790	OTHER STUDENT TRANSPORTATION	3,272,152	8,396,345	1,847,285	116,423	116,793	370
3100	FOOD SERVICE OPERATIONS	182,834	89,516	30,728	125,750	111,473	(14,277)
3300	COMMUNITY SERVICES	1,993,759	1,939,192	2,442,544	2,855,687	3,028,727	173,039
3309	OTH COMM SRVC OPERATIONS	847,557	1,088,302	1,083,111	965,987	1,019,009	53,022
4100	LAND/SITE ACQUISITION	529,668	2,231,533	728,298	-	1,065,000	1,065,000
4300	ARCHITECTURAL/ENGINEERING SVCS	1,753,258	1,551,114	1,767,459	1,908,515	1,958,482	49,967
5200	FUND TRANSFERS OUT	22,595,653	6,373,036	4,644,895	1,869,152	1,883,902	14,750
5300	CONTINGENCY	-	-	-	143,916,156	96,499,660	(47,416,496)
	GRAND TOTAL	1,473,463,660	1,551,686,877	1,668,555,374	1,831,618,548	1,894,751,118	63,132,570

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
0110	CERTIFIED PERMANENT SALARY	-393,163	87,323	44,998	0	0	0
011001	SUPERINTENDENT-CERTIFIED SALAR	325,927	398,432	672,942	351,346	351,346	0
011002	DEPUTY SUPER-CERTIFIED SALARY	73,756	0	0	0	0	0
011003	ASST SUPERINT-CERTIFIED SALARY	1,877,285	1,862,930	2,137,661	2,101,164	2,101,164	0
011006	DIRECTOR-CERTIFIED SALARY	4,296,781	4,094,250	3,919,280	4,224,691	4,224,691	0
011007	ASST DIRECTOR-CERTIFIED SALARY	1,273,635	1,415,400	1,378,491	1,514,165	1,514,165	0
011008	MANAGER-CERTIFIED SALARY	420,344	356,369	534,343	551,718	551,718	0
011009	COORDINATOR-CERTIFIED SALARY	1,195,182	1,110,053	932,216	887,930	887,930	0
011010	SPECIALIST-CERTIFIED SALARY	1,992,274	2,031,986	2,765,518	3,554,967	3,482,635	-72,332
011011	SUPERVISOR-CERTIFIED SALARY	508,753	602,560	540,565	559,756	559,756	0
011012	OTH ADMIN-CERTIFIED SALARY	312,215	175,805	78,615	29,808	41,400	11,592
011013	ADMIN/PT-CERTIFIED SALARY	1,122,102	1,957,989	1,669,151	935,110	1,261,296	326,186
011016	INSTRUCTIONAL COACH (SCH BSD)	11,805,701	12,223,562	12,804,405	13,752,263	13,772,152	19,889
011020	CERTIFIED SALARY-PRINCIPAL	19,159,751	20,677,015	21,337,288	21,480,526	21,480,526	0
011021	CERTIFIED SALARY-AST PRINCIPAL	31,780,384	35,793,884	37,774,215	39,572,148	39,745,175	173,027
011022	CERTIFIED SALARY-TEACHERS	383,085,405	425,854,420	436,096,261	495,558,547	503,579,917	8,021,370
011023	CERTIFIED SALARY-LIBRARIAN	10,714,967	11,542,719	11,389,123	12,894,294	12,954,420	60,126
011024	CERTIFIED SALARY-COUNSELOR	25,944,922	29,245,088	30,986,083	33,831,084	33,913,408	82,324
011025	CERTIFIED SALARY-PSYCHOLOGIST	3,721,774	4,598,537	4,748,893	6,196,407	6,196,407	0
01102B	CERTIFIED SALARY-TEACHERS	519,380	121,474	0	0	0	0
011037	RESOURCE TEACHER-REGULAR PROG	25,183,506	23,034,601	24,721,957	25,833,501	26,796,054	962,553
011038	RESOURCE TEACHER-OTHER	500,376	152,579	109,313	112,592	112,592	0
011039	CERTIFIED SALARY-TEACHER/PT	1,981,057	1,366,712	1,225,207	20,000	90,800	70,800
011040	CERTIFIED SALARY-SOCIAL WKR	1,197,344	1,231,952	1,250,433	1,336,500	1,336,500	0
011047	CERTIFIED SALARY-ASST PRIN P/T	4,580	34,010	0	0	0	0
011048	CERTIFIED SALARY-COUNSELOR P/T	241,191	262,009	19,685	2,000	2,000	0
011049	CERTIFIED SALARY-LIBRARIAN P/T	6,640	405	0	0	0	0
0111	EXTENDED DAY	5,798,408	5,777,414	6,093,611	5,468,116	5,468,116	0
011122	EXT DAY TEACHER	488	262	820	354,500	354,500	0
01112B	EXT DAY TEACHER	0	0	0	44,000	44,000	0
011222	EXTRA DUTY CERT./TEACHERS	5,495,036	20,887,335	21,892,141	22,894,250	25,224,490	2,330,240
011285	DEPT HEAD/TEAM LDR	819,047	874,198	946,573	1,499,262	1,469,962	-29,300
011327	OTHER CERTIFIED WORKSHOPS	5,253,518	6,645,497	7,156,554	3,456,869	4,140,342	683,474

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
011392	OTHER CERTIFIED-EXT TIME	6,568,455	20,282,879	17,045,028	11,752,758	11,824,335	71,576
011393	CERTIFIED HOURLY	278	0	0	0	0	0
011399	OTHER CERTIFIED-MISCELLANEOUS	28,500	50,500	39,000	50,000	50,000	0
0114	NATIONAL BOARD TCHR CERT	2,050	3,939	1,990	0	0	0
0116	SLP & AUDIO STIP	0	-78,000	82,000	90,000	90,000	0
012032	CERTIFIED SUB TEACHER/UNDISTR	66,803	125,480	140,209	60,000	60,000	0
012036	CERTIFIED SUB TEACHER	10,522,583	12,316,346	13,384,920	8,256,624	8,589,624	333,000
012089	CERTIFIED SUBS-INSTRUCTOR	8,353	53,845	290	3,250	3,250	0
013004	ATTORNEY-CLASSIFIED SALARY	594,076	809,810	814,059	950,692	950,692	0
013014	CLRK/SECRTY-CLASSIFIED SALARY	33,038,303	35,741,574	37,925,773	41,663,879	42,127,913	464,035
013015	CLRK/SEC PT CLASSIFIED SALARY	126,680	102,229	87,133	76,474	80,924	4,450
013018	THERAPIST-CLASSIFIED SALARY	10,869,463	11,685,781	12,553,634	13,470,023	15,498,291	2,028,268
013028	CLASSIFIED-INSTRUCT ASST	22,324,578	24,136,675	24,608,420	36,846,501	35,667,726	-1,178,774
013029	CLASSIFIED INSTR ASST/PT	22,774	1,072	2,598	1,500	1,500	0
013030	CLASSIFIED-LUNCHRM/OFFICE ASST	1,330,608	1,346,947	1,526,103	1,818,304	1,875,605	57,302
013044	CLASSIFIED SALARY-OTH INST EMP	10,284,875	9,926,154	12,346,288	15,519,801	15,313,819	-205,982
013046	CLASSIFIED SALARY-INVESTIGATOR	195,482	271,475	353,956	401,018	401,018	0
013050	CLASSIFIED SALARY-DRIVER	23,152,960	25,648,370	32,773,479	30,838,554	32,558,666	1,720,112
013051	CLASSIFIED SALARY-DRIVER P/T	188	0	0	0	0	0
013053	CLASSIFIED SALARY-MECH/OTH GAR	4,095,655	4,370,297	5,034,092	6,083,885	6,083,885	0
013054	CLASSIFIED SALARY-ME/GAR PT	2,186	20,782	59,964	107,731	107,731	0
013055	CLASSIFIED SALARY-COMPOUND ATT	922,005	1,046,872	1,309,079	1,556,851	1,556,851	0
013057	CLASSIFIED SALARY-TRANSPT AIDE	2,590,502	3,632,903	5,885,166	7,700,000	7,700,000	0
013059	CLASSIFIED SALARY-CUST/PO-P/T	278	0	0	0	0	0
013060	CLASSIFIED SALARY-PLANT OPR	8,078,109	8,158,495	8,686,709	9,697,257	9,697,257	0
013061	CLASSIFIED SALARY-CUSTODIAN	16,841,065	17,690,941	22,416,548	27,396,423	27,420,573	24,150
013063	CLASSIFIED SALARY-SCH SECURITY	11,373,855	13,491,679	13,633,185	17,223,312	17,205,805	-17,507
013064	CLASSIFIED SAL-SCH SECURITY PT	78	107	0	0	0	0
013065	CLASSIFIED SAL-UNIFORM SEC OFF	1,552,396	2,586,748	5,268,615	6,779,854	6,779,854	0
013067	CLASSIFIED SAL-TECH/SAFET INSP	140,530	146,991	0	0	0	0
013069	CLASSIFIED SALARY-INSPECTOR	57,092	62,528	140,571	150,951	150,951	0
013070	CLASSIFIED SALARY-TECHNICIAN	2,197,879	2,508,040	2,107,819	3,147,548	3,147,548	0
013072	CLASSIFIED SAL-REG MAINTENANCE	7,822,809	8,090,347	8,653,871	10,230,788	10,230,788	0

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
013074	CLASSIFIED SAL-SUMMER MAINTNCE	28,688	-51,381	-131,155	21,397	21,397	0
013075	CLASSIFIED SALARY-WAREHOUSE CL	903,200	942,346	1,037,365	1,128,135	1,128,135	0
013077	CLASSIFIED SAL-GROUND SHOP EMP	1,783,531	1,656,091	1,821,135	2,897,951	2,897,951	0
013078	CLASSIFIED SALARY-AIDE	25,142	26,434	27,538	28,594	28,594	0
013079	ADMINISTRATOR PART TIME CLAS	43,195	21,436	21,133	43,416	43,416	0
013080	CLASSIFIED SAL-LUNCHROOM ASST	0	0	13,086	0	0	0
013081	CLASSIFIED SAL-INSTRUCTOR/CERS	1,347,457	1,242,650	1,507,125	1,963,182	2,200,599	237,417
013082	CLASSIFIED SAL-OTHER SUPP STAF	8,595,861	13,071,445	14,384,308	15,889,642	15,972,819	83,177
013084	OTH ADMIN STAFF-CLASSIFIED SAL	7,854,257	9,002,480	9,014,036	9,880,455	9,921,329	40,874
013086	DIRECTOR-CLASSIFIED	4,824,943	6,733,942	7,392,063	7,978,829	7,978,829	0
013087	ASST DIRECTOR-CLASSIFIED	147,918	309,155	647,217	728,763	728,763	0
013088	CLASSIFIED SAL-INSTRUCT EMP PT	82,469	76,552	58,685	86,419	83,151	-3,268
013089	MANAGER-CLASSIFIED	2,956,971	3,802,497	4,254,124	5,169,463	5,169,463	0
013091	COORDINATOR-CLASS	8,697,735	9,766,859	12,150,617	14,429,583	14,469,531	39,947
013093	CLASSIFIED INSTRUCTOR PT CERS	0	0	2,953	0	1,822	1,822
013096	SPECIALIST-CLASSIFIED	4,578,928	5,558,860	6,620,087	6,907,317	6,907,317	0
013097	SUPERVISOR-CLASSIFIED	3,633,693	3,949,975	3,769,623	4,216,206	4,216,206	0
013098	NURSE-CLASSIFIED	1,914,082	1,989,523	2,623,573	4,063,718	4,063,718	0
013127	OTHER CLASSIFIED WORKSHOPS	0	0	0	10,000	10,000	0
013183	CLS SAL-WRSHP/CURR STIP/CLASS	685,644	771,453	1,085,686	320,400	335,700	15,300
013195	OTHER CLASSIFIED-EXT TIME	4,083,102	5,591,127	4,221,473	4,445,610	4,451,859	6,249
013199	OTHER CLASSIFIED SALARIES	9,000	9,879,529	3,218,651	3,000,000	3,000,000	0
0140	CLASSIFIED OVERTIME SALARY	4,003,123	9,750,576	7,354,471	6,957,179	7,030,043	72,864
0150	CLASSIFIED SUBSTITUTE SALARY	110,447	226,999	431,378	0	0	0
015031	CLASSIFIED-SUBSTITUTE CLERK	446,581	418,174	382,670	104,140	115,765	11,625
015052	CLASSIFIED SUBSTITUTE DRIVER	1,914,051	3,201,581	4,035,277	4,500,000	4,500,000	0
015062	CLASSIFIED SUB CUSTODIAN	435,585	989,291	1,829,042	1,735,600	1,735,600	0
015063	SUB SECURITY MONITOR	88,006	78,108	151,657	14,050	8,833	-5,217
015068	SUPP STAFF SUB - CLASSIFIED	16,439	18,615	15,950	0	0	0
015080	CLASSIFIED SUB-LUNCHROOM ASST	3,590	1,469	102	0	0	0
015089	CLASSIFIED SUB INSTRUCTOR	20,903	13,294	26,964	3,000	3,000	0
015091	CLASSIFIED SUB ASSISTANT	262,799	358,962	366,211	42,623	38,062	-4,561
015097	SUBSTITUTE BUS MONITOR	34,875	9,979	8,388	10,000	10,000	0

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
0170	PARA-PROFESSIONAL	951,454	1,455,757	1,729,005	28,600	26,100	-2,500
0190	BOARD PER DIEM	33,900	24,300	14,250	36,000	36,000	0
0211	GROUP LIFE INSURANCE	702,198	670,040	617,360	621,161	621,329	168
0213	GROUP LIABILITY INSURANCE	3,935,284	3,298,410	2,660,382	3,093,725	5,598,037	2,504,312
0215	DISABILITY INSURANCE	1,239,472	1,165,922	1,088,106	2,503,617	2,536,058	32,441
0221	EMPLOYER FICA CONTRIBUTION	9,428,186	11,462,218	12,512,481	13,510,926	13,473,056	-37,870
0222	EMPLOYER MEDICARE CONTRIBUTION	10,986,323	12,809,998	14,697,213	15,274,666	15,431,604	156,938
0231	KTRS EMPLOYER CONTRIBUTION	18,733,148	21,517,475	22,166,459	22,994,649	23,306,842	312,193
0231CS	KTRS EMPLOYER CONT CRITICL SHT	570,057	389,350	340,093	0	0	0
0232	CERS EMPLOYER CONTRIBUTION	41,496,985	46,071,386	41,595,680	53,098,718	52,921,814	-176,904
0240	TUITION REIMBURSEMENT	49,985	18,970	76,487	50,000	50,000	0
0253	KSBA UNEMPLOYMENT INSURANCE	-741,099	-162,463	897,451	825,990	825,892	-98
0260	WORKERS COMPENSATION	7,272,007	6,878,672	7,860,673	6,685,008	6,721,187	36,179
0280	ON-BEHALF PAYMENTS	412,065,337	342,194,255	382,919,080	342,255,045	382,919,080	40,664,036
0294	FED FUNDED HEALTH CARE BENEFIT	1,547	0	0	0	0	0
0298	OTHER EMPLOYER PAID BENEFITS	906,056	1,433,981	1,649,797	200,000	200,000	0
0321	WORKSHOP CONSULTANT	0	0	0	600	0	-600
0322	OTHER EDUCATIONAL CONSULTANT	278,522	604,865	2,535,836	1,752,398	2,315,693	563,295
0335	PROFESSIONAL CONSULTANT	0	120	1,320	860	1,460	600
0338	REGISTRATION FEES	431,453	597,864	626,779	625,770	735,997	110,227
0339	OTR PROF TRAINING & DEV SVCS	333,494	-528,661	-579,981	440,683	527,453	86,771
0341	DRUG TESTING	28,821	30,239	40,140	49,000	71,874	22,874
0342	AUDITING SERVICES	328,397	496,758	463,754	396,400	451,901	55,501
0343	LEGAL SERVICES	627,353	660,854	687,867	895,500	1,169,505	274,005
0344	FINANCIAL SERVICES	117,041	127,010	136,034	150,000	150,000	0
0345	MEDICAL SERVICES	1,872,249	4,498,137	6,112,719	7,137,820	7,542,341	404,521
0347	SECURITY SERVICES	400,884	292,437	321,052	366,658	367,108	450
0349	OTHER PROFESSIONAL SERVICES	4,658,708	6,430,341	18,706,896	14,654,034	19,264,659	4,610,625
0352	OTHER TECHNICAL SERVICES	0	0	0	333	333	0
0411	WATER/SEWAGE	2,058,622	2,147,949	2,261,321	2,400,000	2,400,000	0
0413	SEWAGE	4,168,271	4,070,865	4,492,096	4,500,000	4,504,351	4,351
0419	OTHER UTILITIES	0	3,054	6,251	0	7,249	7,249
0421	SANITATION SERVICE	879,239	1,029,141	1,092,601	1,104,000	1,166,158	62,158

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
0424	CONTRACT GROUNDS SERVICE	42,056	171,995	600,023	505,000	528,529	23,529
0426	LAUNDRY/DRY CLEANING SERVICES	-285	0	0	0	0	0
0432	TECHNOLOGY-RELATED R&M	1,450,750	3,631,698	4,793,753	1,132,386	2,075,174	942,788
0433	EQUIP/MACHINERY/FURNITURE R&M	152,565	100,053	176,055	165,906	252,657	86,751
0434	BUILDING REPAIRS & MAINTENANCE	4,078,392	2,598,375	3,465,338	1,698,178	2,852,619	1,154,441
0435	Vehicle Repair and Maintenance	12,546	1,805	5,482	15,500	17,209	1,709
0436	ELECTRONICS REPAIR & MAINTEN	589	594	0	0	0	0
0439	OTHER REPAIRS AND MAINTENANCE	17,810,301	22,402,069	25,927,837	6,197,120	24,282,360	18,085,240
0441	LAND OR BUILDING RENT	57,061	1,042,862	1,348,796	1,435,025	1,449,530	14,505
0444	COPIER RENTAL	129,782	147,300	102,785	226,100	321,691	95,591
0449	OTHER RENTALS	1,129,896	1,511,873	1,284,478	412,887	772,595	359,708
0490	OTHER PURCHASED PROPERTY SRVCS	1,288,778	2,188,774	-2,029,570	0	0	0
0513	BUS TOKEN - PUBLIC CONVEYANCE	1,811	16,616	84,240	82,700	95,275	12,575
0514	CONTRACT BUS SERVICES	455,798	1,324,858	17,439,141	3,707,116	9,618,986	5,911,870
0515	CONTRACTED BUS MAINTENANCE SRV	52,544	75,571	101,696	113,000	174,175	61,175
0521	PUPIL TRANSPORTATION INSURANCE	4,420,275	6,798,086	8,043,236	5,300,000	10,660,297	5,360,297
0522	PROPERTY INSURANCE	1,936,155	2,300,311	2,511,271	2,500,000	2,766,327	266,327
0523	FIDELITY INSURANCE	15,308	18,426	15,104	19,000	25,839	6,839
0524	FLEET INSURANCE	1,176,562	1,699,522	1,526,855	1,700,000	1,915,843	215,843
0527	STUDENT LIABILITY INSURANCE	449,898	424,898	393,778	424,898	424,898	0
0529	OTHER INSURANCE	198,392	1,204,463	956,520	1,017,600	1,054,779	37,179
0531	POSTAGE	419,031	417,879	446,182	512,396	554,460	42,064
0532	TELEPHONE	2,606,364	2,388,394	2,564,126	1,501,250	1,712,888	211,638
0532R	TELEPHONE E-RATE	-680,069	-1,846,197	357,038	0	0	0
0533	ON-LINE NETWORK	807,590	805,215	915,821	807,590	915,821	108,231
0534	CELL PHONE SERVICES	121,145	147,804	160,853	142,890	197,263	54,373
0537	CABLE TV	1,876	2,289	2,439	4,200	5,154	954
0538	SHIPPING/DELIVERY/FREIGHT SVCS	13,767	18,696	19,590	13,882	38,892	25,011
0539	OTHER COMMUNICATIONS	2,760	3,028	2,760	3,000	3,470	470
0542	NEWSPAPER ADVERTISING	2,445	3,604	2,517	3,150	3,546	396
0549	OTHER ADVERTISING	100,090	54,657	5,028	17,167	17,167	0
0553	PUBLICATIONS	0	0	165,924	5,000	5,000	0
0559	OTHER PRINTING	884,410	630,105	799,256	770,437	793,487	23,050

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
0561	TUITION	311	14,805	3,119	2,600	4,819	2,219
0569	TUITION - OTHER	240,871	266,167	275,972	207,300	227,178	19,878
0580	TRAVEL	441,718	653,530	832,526	796,407	908,905	112,498
0581	TRAVEL MILEAGE	360,277	298,941	293,571	483,986	499,946	15,960
0589	TRAVEL - OTHER	888,875	8,568	-702,292	0	7,616	7,616
0610	GENERAL SUPPLIES	10,445,243	12,283,361	9,385,136	12,400,168	13,357,400	957,233
0616	FOOD NON INSTR NON FOOD SVC	127,920	281,525	192,206	92,350	140,943	48,593
0617	FOOD INSTR NON FOOD SERVICE	29,986	34,354	47,277	38,300	96,270	57,970
0621	NATURAL GAS	4,740,306	3,204,502	3,788,385	4,000,000	4,014,795	14,795
0622	ELECTRICITY	19,065,009	18,258,890	18,071,460	18,348,000	18,582,054	234,054
0623	BOTTLED GAS	10,964	146	14,250	35,000	40,202	5,202
0626	GASOLINE	345,949	475,434	562,317	610,383	557,503	-52,880
0627	DIESEL FUEL	5,613,509	5,653,829	4,182,454	5,233,030	5,231,730	-1,300
0630	FOOD	53,165	19,143	4,263	60,000	60,000	0
0641	LIBRARY BOOKS	746,789	816,201	516,011	473,881	516,021	42,140
0642	PERIODICALS & NEWSPAPERS	204,665	116,624	137,102	119,389	160,862	41,473
0643	SUPPLEMENTARY BKS/STUDY GUIDES	1,492,163	885,297	14,265,137	4,587,238	7,711,007	3,123,769
0644	TEXTBOOK & OTHER INSTR MATERIA	705,718	482,471	3,646,558	355,525	347,012	-8,513
0645	AUDIOVISUAL MATERIALS	8,325	3,873	1,051	4,935	4,435	-500
0646	TESTS	204,177	62,762	84,363	79,000	146,331	67,331
0647	REFERENCE MATERIALS	65,020	15,479	9,823	21,010	21,422	412
0649	BINDING & REPAIRS	0	0	2,020	0	0	0
0650	SUPPLIES TECHNOLOGY RELATED	6,981,349	8,315,672	12,959,585	9,512,511	11,422,802	1,910,291
0661	LUBRICANTS	102,860	79,982	149,259	127,500	139,728	12,228
0662	TIRES & TUBES	429,855	361,979	196,324	305,000	553,929	248,929
0663	REPAIR PARTS	2,912,026	2,718,605	2,822,528	2,149,221	2,634,720	485,499
0669	OTHER TRANSPORTATION R & M	227,196	-14,448	-52,566	32,260	63,436	31,176
0672	STUDENT PERSONAL SVC	0	0	3,713	0	0	0
0673	STUDENT FEES & REGISTRATIONS	12,262	770	31,989	9,592	17,387	7,795
0674	STUDENT AWARDS	12,005	13,625	37,605	41,728	38,682	-3,046
0675	STUDENT ORGANIZTN SUPPLIES	1,847,328	1,960,833	1,918,744	1,929,723	1,929,859	136
0676	STUDENT SCHOLARSHIPS	0	944	870	5,000	5,000	0
0679	OTHER STUDENT ACTIVITIES	-11,439	5,365	50,868	7,225	50,852	43,627

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY

Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
0680	WELFARE (FOOD/CLOTHES/UTIL)	0	300	0	0	0	0
0692	HEALTH SUPPLIES	212,885	155,194	228,317	219,140	309,262	90,122
0694	EQUIPMENT SUPPLIES	596,444	682,897	686,784	587,000	662,260	75,260
0697	OTHER SUPPLIES & MATERIALS	1,361,847	1,957,032	2,104,782	2,098,228	2,303,785	205,557
0698	LAWN AND LANDSCAPING SUPPLIES	13,714	48,848	45,180	34,500	30,698	-3,802
0710	LAND & IMPROVEMENTS	600,448	3,794,143	794,628	15,000	1,105,254	1,090,254
0731	MACHINERY	0	2,164	1,511	7,500	7,500	0
0732	VEHICLES	3,373,383	9,458,837	2,190,939	413,317	2,233,137	1,819,820
0733	FURNITURE AND FIXTURES	4,043,729	7,200,640	5,347,846	2,880,818	5,094,666	2,213,847
0734	TECHNOLOGY-RELATED HARDWARE	23,703,881	23,226,743	13,775,773	4,580,049	8,220,055	3,640,006
0735	TECHNOLOGY SOFTWARE	4,201,913	3,852,933	8,211,111	6,222,534	6,271,007	48,473
0739	OTHER EQUIPMENT	9,794,936	8,275,619	6,919,039	2,113,236	3,603,671	1,490,436
0810	DUES & FEES	264,614	334,269	379,721	349,805	408,719	58,914
0811	PERMITS	180,397	193,533	272,356	245,700	245,700	0
0840	CONTINGENCY	0	0	0	143,916,156	96,499,660	-47,416,496
0891	DIPLOMAS & GRADUATION EXPENSES	41,746	60,592	59,964	58,468	62,658	4,190
0893	UNIFORMS	189,222	285,811	311,676	431,410	580,409	148,999
0894	INSTRUCTIONAL FIELD TRIPS	134,862	157,656	242,765	318,668	311,199	-7,469
0896	STUDENT WAGES	12,405	17,938	0	35,000	35,000	0
0899	OTHER MISC EXPENDITURES	322,476	297,998	240,636	29,601,904	22,606,745	-6,995,159
0910	FUND TRANSFERS OUT	22,595,653	6,373,036	4,644,895	1,869,152	1,883,902	14,750
	GRAND TOTAL	1,473,463,660	1,551,686,877	1,668,555,374	1,831,618,548	1,894,751,118	63,132,570

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Object	Description	2023 Actual	2024 Actual	2025 Actual	2026 Actual Thru 9/8/2025	2026 Original Budget	2026 Revised Budget	Difference Original to Revised
0211	GROUP LIFE INSURANCE	702,198	670,040	617,360	61,372	621,161	621,329	168
0213	GROUP LIABILITY INSURANCE	3,935,284	3,298,410	2,660,382	1,286,535	3,093,725	5,598,037	2,504,312
0215	DISABILITY INSURANCE	1,239,472	1,165,922	1,088,106	115,467	2,503,617	2,536,058	32,441
0221	EMPLOYER FICA CONTRIBUTION	9,428,186	11,462,218	12,512,481	1,306,197	13,510,926	13,473,056	-37,870
0222	EMPLOYER MEDICARE CONTRIBUTION	10,986,323	12,809,998	14,697,213	2,113,885	15,274,666	15,431,604	156,938
0231	KTRS EMPLOYER CONTRIBUTION	18,733,148	21,517,475	22,166,459	1,503,862	22,994,649	23,306,842	312,193
0231CS	KTRS EMPLOYER CONT CRITICL SHT	570,057	389,350	340,093	6,313	0	0	0
0232	CERS EMPLOYER CONTRIBUTION	41,496,985	46,071,386	41,595,680	4,782,893	53,098,718	52,921,814	-176,904
0240	TUITION REIMBURSEMENT	49,985	18,970	76,487	0	50,000	50,000	0
0253	KSBA UNEMPLOYMENT INSURANCE	-741,099	-162,463	897,451	22,950	825,990	825,892	-98
0260	WORKERS COMPENSATION	7,272,007	6,878,672	7,860,673	644,451	6,685,008	6,721,187	36,179
0280	ON-BEHALF PAYMENTS	412,065,337	342,194,255	382,919,080	0	342,255,045	382,919,080	40,664,036
0294	FED FUNDED HEALTH CARE BENEFIT	1,547	0	0	0	0	0	0
0298	OTHER EMPLOYER PAID BENEFITS	906,056	1,433,981	1,649,797	116,806	200,000	200,000	0
	GRAND TOTAL	506,645,487	447,748,213	489,081,261	11,960,730	461,113,505	504,604,899	43,491,394