

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 2026-27
Tentative Budget
May 2026**

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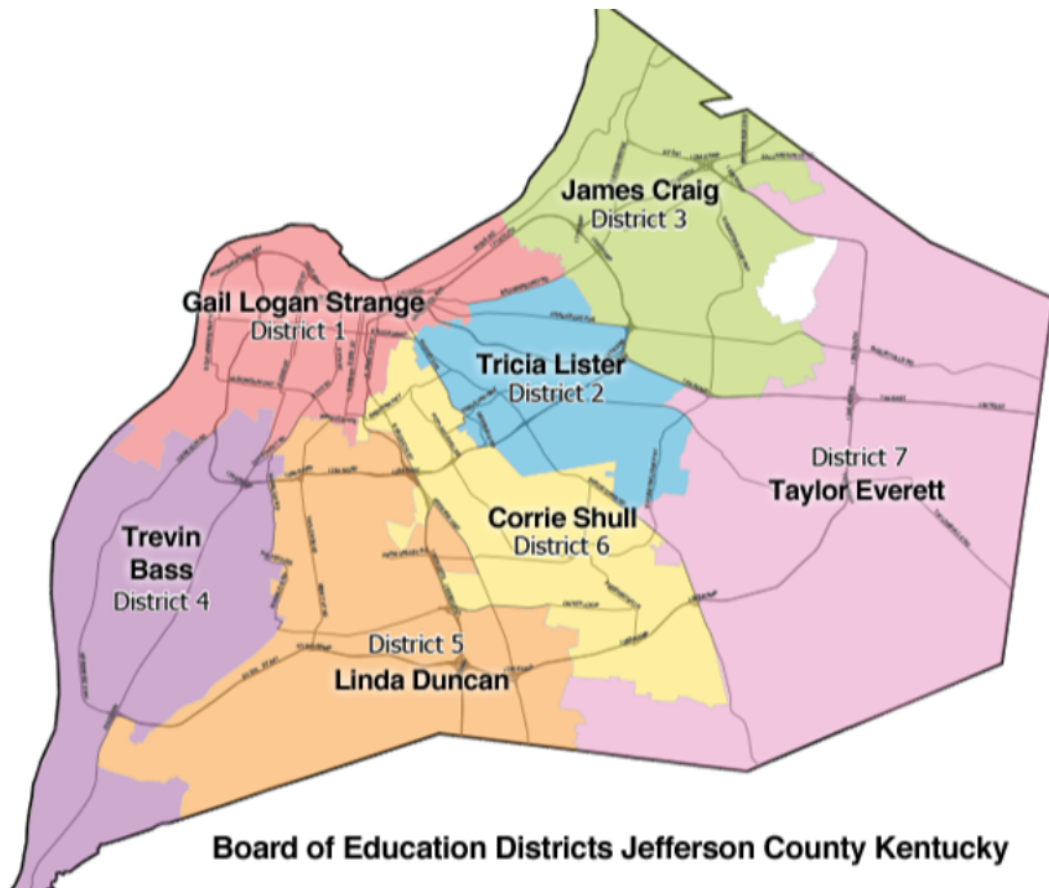
The Jefferson County Board of Education

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

Board Members

- Gail Logan Strange, District 1
- Tricia Lister, District 2
- James Craig, District 3
- Tevin Bass, District 4
- Linda Duncan, District 5
- Corrie Shull (Board Chair), District 6
- Taylor Everett, District 7

Board Member District Map



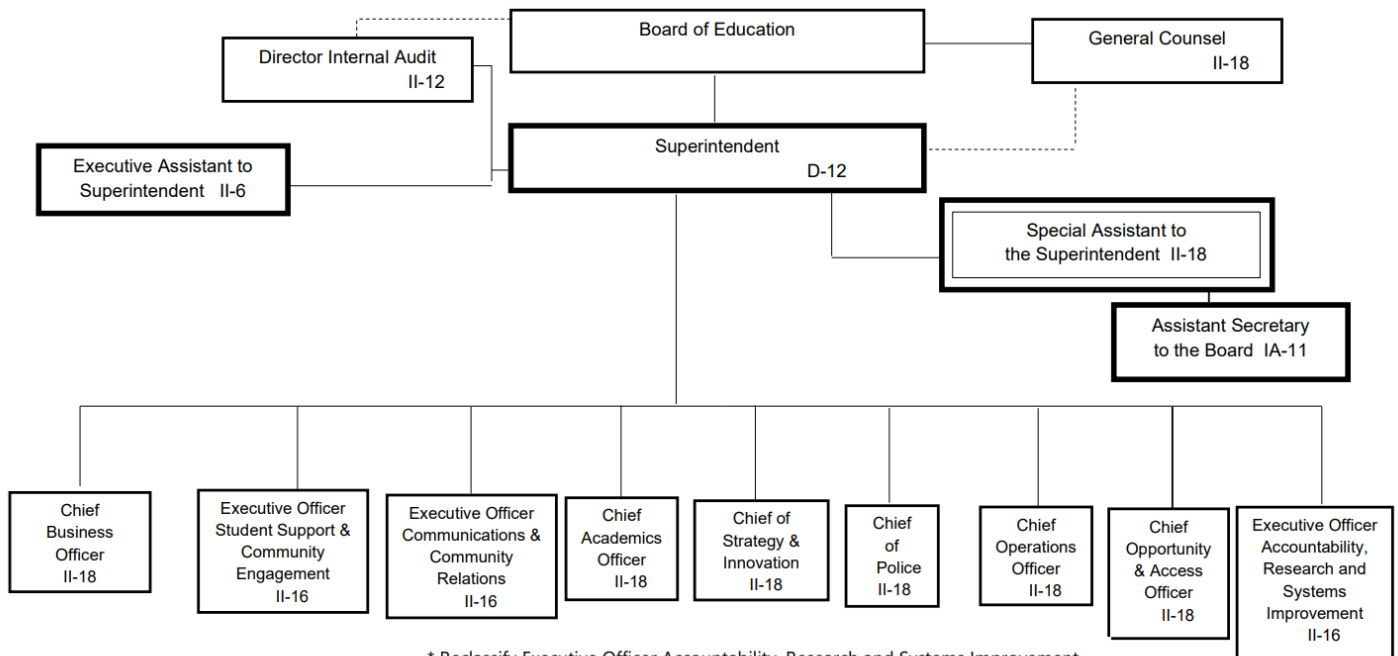
Superintendent – Dr. Brian Yearwood

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

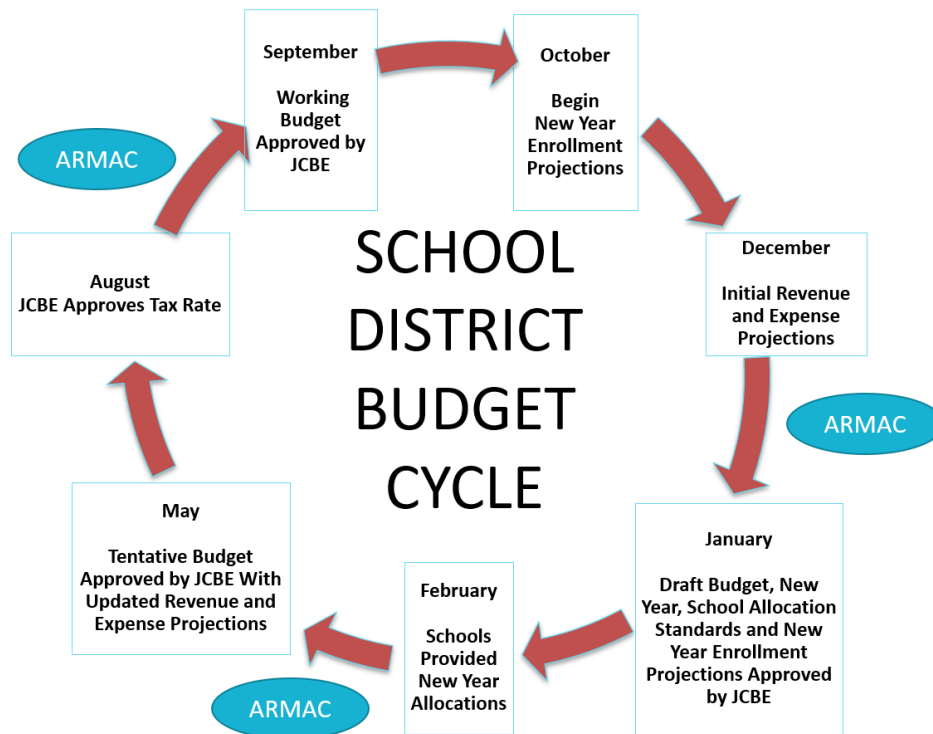
Jefferson County Public Schools (JCPS) is governed by the elected officials of the Jefferson County Board of Education, the Superintendent and district leaders in the following positions

Administration
2026-2027



Stages of Budget Development

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



Draft Budget

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

The new year Draft Budget includes known changes and updates for revenues and expenses since the prior year Working Budget. The FY 2026-27 Draft Budget:

- Represents strategic fund allocation reductions identified by the Superintendent and Cabinet.
- Represents a base SEEK per pupil guarantee of \$4,586.
- Assumes a 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.
- No Cost-of-Living Allowance
- Includes Employees Annual Step Increase
- Provides school funding reflective of the FY27 JCPS School Allocation Standards.

Tentative Budget

The Tentative Budget is reported in May and reflects major decisions made since the time of the Draft Budget. The state biennial budget should be determined by the time of the Tentative Budget and can substantially impact General Fund as well as grant programs. Board decisions on funding priorities for the new year also have significant impacts within the Tentative Budget.

Changes from the FY 2026-27 Draft Budget to the Tentative Budget:

- Represents a base SEEK per pupil guarantee of \$4,626 an increase of 0.9% from the Draft Budget \$4,586.
- Recognizes additional expenses added back to the budget increasing the Draft Budget projected deficit of (\$39,147,719) to **\$(40,104,009)**.
- Includes organization changes to central office.

Working Budget

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

REVENUES

General Fund Receipts

District revenue receipts are a combination of Property Tax, Occupational Tax, State SEEK and other much smaller sources. By law, a local school district may approve a property tax rate each year that will provide enough revenue in the new year to experience up to a 4% increase in certain revenue categories compared to the prior year. The approved property tax rate in any given year impacts the revenues in every subsequent year; for example, when only a compensating rate is approved in any given year, the result would be an estimated forfeiture of \$150 million over a five-year period in Jefferson County.

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

Property Tax

The Tentative Budget assumes a 5.0% increase in total assessed values for General Property tax. The revenue from Property taxes (\$780,434,128) and Other Local Tax (\$30,470,912) represent **65.7%** of projected FY 2026-27 General Fund revenue receipts, excluding fund balance and state-paid employee benefits.

Occupational Tax

We are currently projecting Occupational taxes to remain steady compared to last fiscal year. Locally-assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. Occupational tax revenue is subject to economic conditions; this tax tends to provide for measurement of the local workforce and the strength of the local economy. For example, the recession of 2010 resulted in decreases in occupational taxes for two years. Although this category rebounded after the 2010 recession, the more recent recession caused by economic slowdown due to the pandemic resulted in a \$9.4 million decrease in revenue in FY 2019-20, an unprecedented 5.7% decrease. The forecast for these taxes is projected based upon historical trends, current year data from the Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational taxes (\$212,522,322) represent **17.2%** of projected FY 2026-27 General Fund revenue receipts.

Indirect Costs From Grants

Indirect costs are a source of General Fund revenue from the administration of large grants. A maximum defined percentage of a grant that allows indirect costs is a result of services provided to the grant such as payroll processing, accounting services and administrative services. Indirect revenue (\$7,215,069) represents **0.6%** of General Fund receipts in FY 2026-27.

State SEEK Funding

State SEEK funding is a source of state support for local education. The SEEK formula is based on a Guaranteed Per Pupil Base plus adjustments for Transportation, Adjusted Average Daily Attendance (AADA), number of at-risk students, number of ECE and ESL students, and number of Home and Hospital students. Local property taxes reduce the State SEEK support for the Guaranteed Per Pupil Base by “30 cent local effort”, which is the local tax assessment times .003, and by “Capital Outlay”, which is equals \$100 times AADA.

In FY 2026-27, the “Guaranteed Per Pupil Base” funding for JCPS students is set by the Commonwealth at \$4,626, which provides a SEEK funding calculation of \$580,304,871. However, the District does not receive this amount from the state; the “30 cent local effort” from local tax assessments reduces the state contribution by \$368,911,533 and Capital Outlay sets aside another \$8,428,793. The resulting State SEEK funding support in FY 2026-27 is projected to be \$202,964,545. State SEEK support and Other State Revenue (\$1,849,981) represent **16.5%** of projected FY 2026-27 General Fund revenue receipts.

SEEK Revenue Calculation

The following revenue calculations are included in the State SEEK revenue projections for the FY 2026-27 Tentative Budget

- **Property tax assessments** are estimated to increase by 5.0% to \$122,970,511,016.
- **Base SEEK increased** to \$4,626 per pupil.
- Based on enrollment and adjusted average daily attendance (AADA) from the prior year, enrollment for SEEK calculation is projected to change by -1,572 students.
- **Transportation** reimbursement is projected at \$60,777,771.
- **ECE and ML** student counts will be reflected in the Working Budget when KDE provides a preliminary SEEK projection for next year.

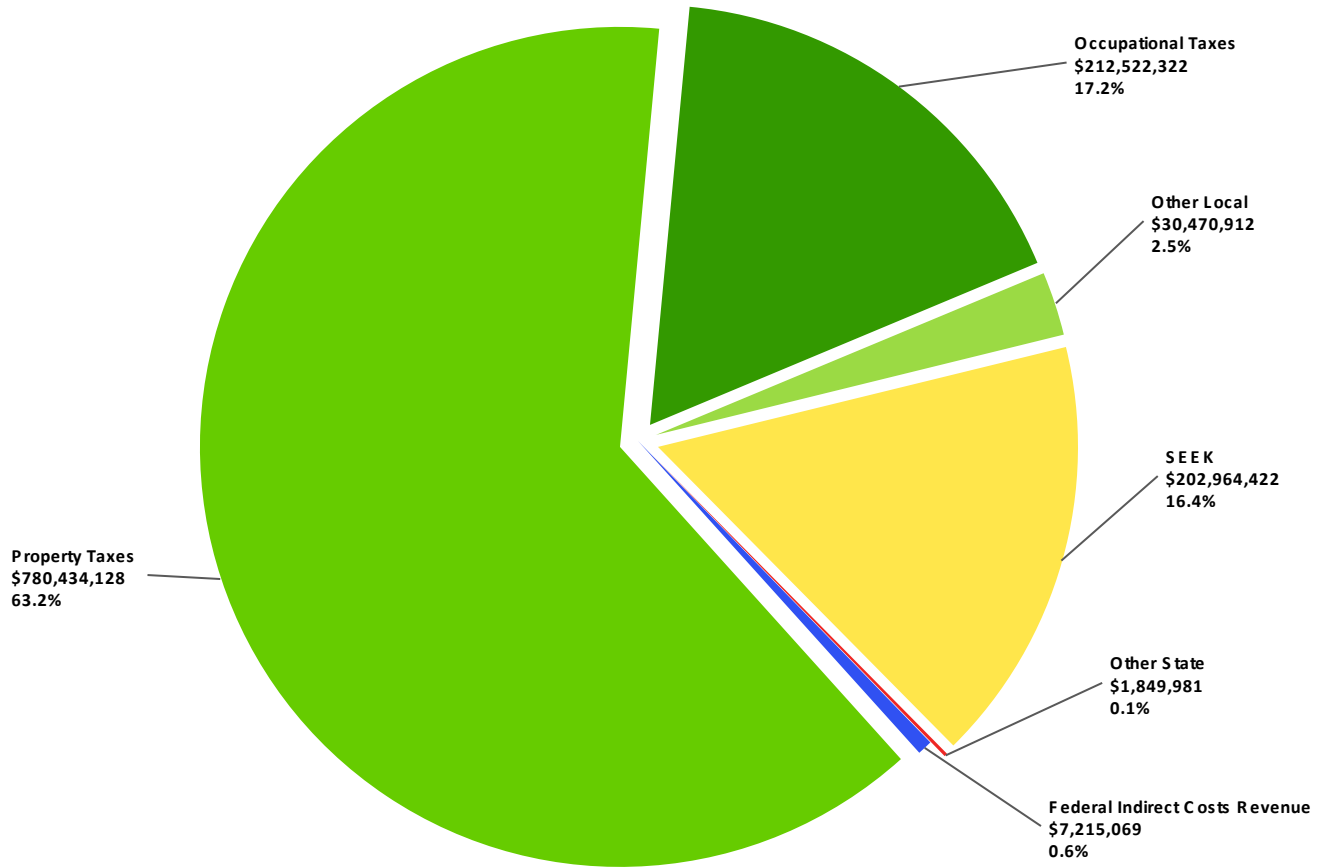
	FY25 KDE Final	FY26 KDE Final	FY27 Projection	Change
JCPS Tax Assessment	\$ 109,819,489,581	\$ 117,114,772,396	\$ 122,970,511,016	5.0%
prior year	86,204	85,860	84,288	-1,572
AADA Plus Growth	86,204	85,860	84,288	-1,572
Transportation Reimbursement (Unprorated)	\$ 75,523,724	\$ 74,962,525	74,962,525	0
Prior Year 12 mo. Ave. Free Lunch Pupils	60,043.915	60,248.950	60,249	0
LEP Count	17,786	19,821	19,821	0
Prior Year December 1 ECE Count				
severe	2,974	3,279	3,279	0
moderate	7,352	7,430	7,430	0
speech	1,945	1,802	1,802	0
Prior Year Home and Hospital	339.149	252.027	252.000	0
SEEK Base Per Pupil	4,326	4,586	4,626	0.9%
Guaranteed Base: SEEK base * AADA Plus	\$372,918,603	\$393,753,378	\$389,915,983	0.9%
AT Risk: SEEK base * 0.15 * # students	\$38,962,496	\$41,445,253	\$41,806,746	0.9%
Home and Hospital: SEEK base-\$100 * #	\$1,433,244	\$1,130,593	\$1,140,674	0.9%
ESL: SEEK base * 0.096 * # students	\$7,386,455	\$8,726,314	\$8,802,427	0.9%
ECE				
severe: SEEK base * 2.35 * # students	\$30,233,981	\$35,338,111	\$35,646,337	0.9%
moderate: SEEK base * 1.17 * # students	\$37,211,560	\$39,866,557	\$40,214,281	0.9%
speech: SEEK base * 0.24 * # students	\$2,019,377	\$1,983,353	\$2,000,652	0.9%
Transportation (Prorated)	\$55,568,735	\$60,777,771	\$60,777,771	—%
Calculated Base Funding	\$545,734,451	\$583,021,330	\$580,304,871	(0.5)%
LESS .30 Local Effort: tax assessments * 0.003	\$329,458,469	\$351,344,317	\$368,911,533	5.0%
General Fund SEEK State Portion	\$216,275,982	\$231,677,013	\$211,393,338	
4% Adjusted Assessment				
Adjustments per KDE	-\$32,445			
Total State SEEK	\$216,243,537	\$231,644,911	\$211,393,338	
Less Capital Outlay: \$100*AADA Plus Growth	\$8,620,402	\$8,585,987	\$8,428,793	
General Fund SEEK State Portion Adjusted	\$207,623,135	\$223,058,924	\$202,964,545	
Difference From Prior Year	\$ 12,580,222	\$15,435,789	-\$20,094,379	

General Fund Receipts

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

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

The new year receipts for the General Fund in FY 2026-27 Tentative Budget is **\$1,235,456,834**.



Receipts FY 2026-27

\$1,235,456,834

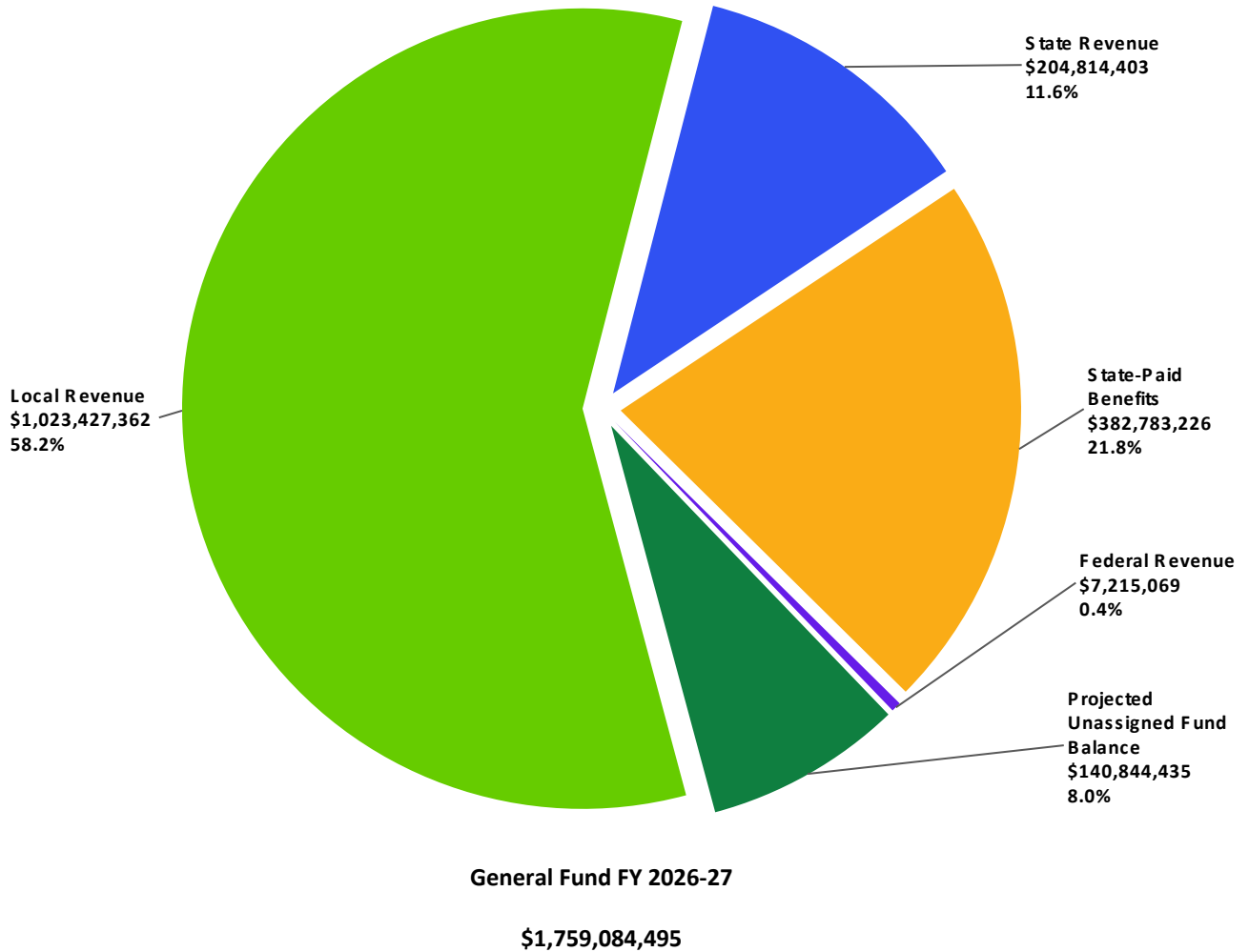
Property Taxes	\$ 780,434,128	63.2%
Occupational Taxes	\$ 212,522,322	17.2%
Other Local	\$ 30,470,912	2.5%
SEEK	\$ 202,964,422	16.4%
Other State	\$ 1,849,981	0.1%
Federal Indirect Costs Revenue	\$ 7,215,069	0.6%
TOTAL	\$ 1,235,456,834	100.0%

General Fund Revenue Including State-Paid Benefits

General Fund Revenues differ from General Fund Receipts (page 10) with the addition of in-kind state-paid benefits.

Local revenue (58.2%) consists primarily of local property and occupational taxes. **State paid benefits** (21.8%) are non-discretionary funds for employee benefits. **State revenue** (11.6%) comes primarily from SEEK. **Federal revenue** (0.4%) is generated from permissible “indirect costs” associated with federal grants.

The total projected revenue in the General Fund for FY 2026-27 Tentative Budget is **\$1,759,084,495**.



Local Revenue	\$1,023,427,362	58.2%
State Revenue	\$ 204,814,403	11.6%
State-Paid Benefits	\$ 382,783,226	21.8%
Federal Revenue	\$ 7,215,069	0.4%
Projected Unassigned Fund Balance	\$ 140,844,435	8.0%
Total	\$1,759,084,495	100.0%

All Sources of Funding

The Tentative Budget for FY 2026-27 for all funds is projected at **\$2,298,860,413**. The overall budget for JCPS consists of several funds; however, the General Fund is the main source of funding for operational needs of the District. The following are projected FY 2026-27 allocations for all funds received by Jefferson County Public Schools.

Fund 1: General Fund

District expenses are primarily funded by property taxes, occupational taxes, and state SEEK. School-level allocations, including District-wide school-centered costs, are 73.5% of the budget. This General Fund budget allocates 97.1% of funding for services directly related to serving students, including district-wide school-centered costs. Approximately 3% of funding goes toward “business office” operational expenses (function series 2500), such as District Administration, Accountability & Research, Communication, Finance, Human Resources, and Information Technology. General Fund is projected at **\$1,759,084,495** including **\$1,235,456,834** of New Year Receipts and of in-kind state-paid benefits.

Fund 2: Special Revenue Fund

This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This multi-year fund involves grants that are often allocated beyond a single fiscal year. Some grant awards will not be known until the Working Budget in September. The total allocation of grants in Fund 2 is projected at **\$145,682,705**.

Fund 310: Capital Outlay

Capital Outlay is funded by \$100 per Adjusted Average Daily Attendance (AADA) by the SEEK formula and used for bond payment and capital improvement. Capital Outlay funds are limited to major facility project that are 20% of the value of a property and have a 30-year life. The allocation of Fund 310 is projected at **\$8,428,793**.

Fund 320: Building Fund

The Building Fund is supported by the “nickel tax” within the property tax rate and is used for bond payments and capital improvements. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources. The allocation for Fund 320 is projected at **\$61,485,256**.

Fund 360: Construction Fund

This multi-year capital project fund houses the proceeds of bondable projects in support of addressing our unmet facility needs of JCPS which currently exceed \$1 billion. The allocation for Fund 360 is projected at **\$223,000,000**.

Fund 51: Nutrition Services Fund

Local and federal funding is provided for Nutrition Services. This fund includes revenue from federal funding on free/reduced meals as well as revenue from families who pay for school meals. The allocation for Fund 51 is projected at **\$100,411,716**.

Fund 52: Daycare Operations

This revenue comes from daycare operations as part of the Teenage Parent Program (TAPP). The allocation for Fund 52 is projected at **\$192,000**.

Fund 53: Enterprise Programs

All-county band, choir and orchestra generate revenue in this Enterprise Fund. The allocation for Fund 53 is projected at **\$20,000**.

Fund 54: Adult Education Fund

This is only the enterprise component of Adult Education family literacy and does not represent the entire funding of the Adult Education program. The allocation for Fund 54 is projected at **\$486,448**.

Fund 59: Tuition Preschool Program

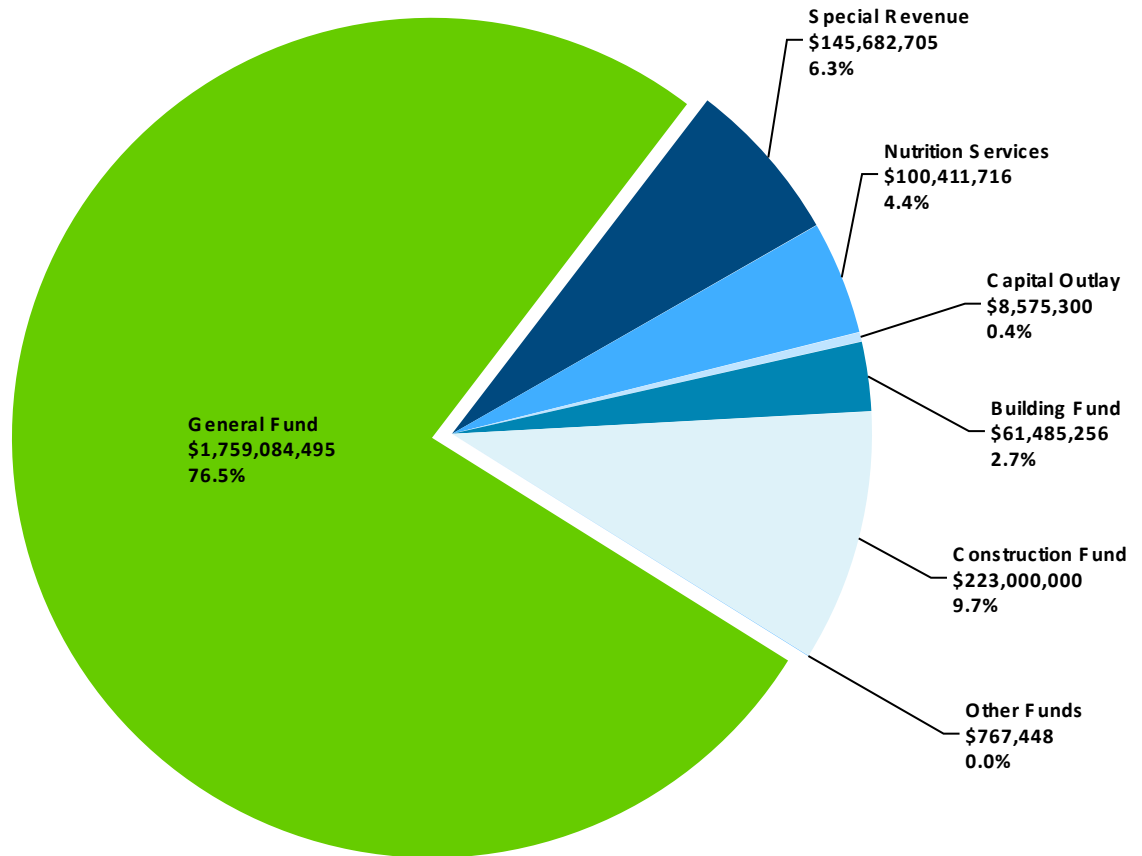
Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The allocation for Fund 59 is projected at **\$69,000**.

Revenue: All Funds

General Fund Revenue consists of local revenue (property and occupational taxes), state revenue (SEEK and state-paid benefits) and federal revenue from permissible “indirect costs” associated with federal grants. General Fund Revenue is the largest component (76.5%) of the entire JCPS Budget. **Special Revenue** (6.3%) comes from local, state and federal grants and **Nutrition Services** (4.4%) is largely subsidized by a federal grant.

The three funds committed to capital improvement— **Capital Outlay, Building Fund and Construction Fund**— collectively make up 12.8% of the total Working Budget.

The total Tentative Budget of all funding sources for FY 2026-27 is **\$2,298,860,413**.



All Funds FY 2026-27

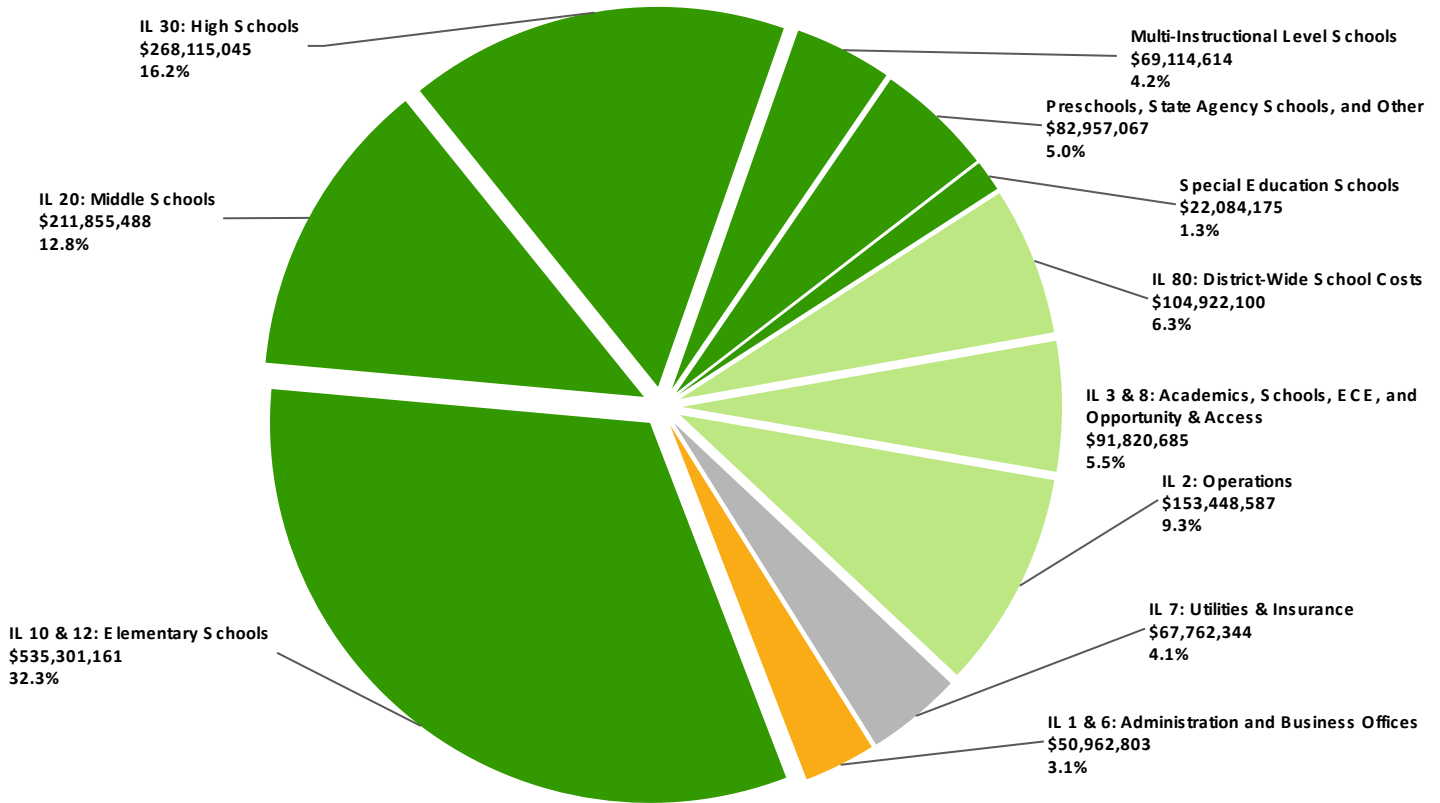
\$2,298,860,413

General Fund	\$ 1,759,084,495	76.5 %
Special Revenue	\$ 145,682,705	6.3 %
Nutrition Services	\$ 100,411,716	4.4 %
Capital Outlay	\$ 8,428,793	0.4 %
Building Fund	\$ 61,485,256	2.7 %
Construction Fund	\$ 223,000,000	9.7 %
Other Funds	\$ 767,448	— %
TOTAL	\$ 2,298,860,413	100.0 %

EXPENSES

Expenses By Instructional Level

The Tentative Budget includes staffing and operational allocations for administrative and operational divisions as well as 164 school units and support services.



Expenses By Instructional Level FY 2026-27

\$1,759,084,495

	Allocation		Number Units	Number Pupils	Per Pupil Investment
IL 10 & 12: Elementary Schools	\$ 535,301,161	30.4 %	85	42,015	\$ 12,741
IL 20: Middle Schools	\$ 211,855,488	12.0 %	23	19,007	\$ 11,146
IL 30: High Schools	\$ 268,115,045	15.2 %	18	24,200	\$ 11,079
Multi-Instructional Level Schools	\$ 69,114,614	3.9 %	6	4,924	\$ 14,036
Preschools, State Agency Schools, and Other Special Schools	\$ 82,957,067	4.7 %	27	4,221	\$ 19,653
IL 71: Special Education Schools	\$ 22,084,175	1.3 %	5	197	\$ 112,102
IL 80: District-Wide School Costs	\$ 104,922,100	6.0 %		94,564	\$ 1,110
IL 3 & 8: Academics, Schools, ECE, and Opportunity & Access	\$ 91,820,685	5.2 %		94,564	\$ 971
IL 1 & 6: Administration and Business Offices	\$ 50,962,803	2.9 %		94,564	\$ 539
IL 2: Operations	\$ 153,448,587	8.7 %		94,564	\$ 1,623
IL 7: Utilities & Insurance	\$ 67,762,344	3.9 %		94,564	\$ 717
Contingency	\$ 100,740,426	5.7 %			
Total	\$1,759,084,495	100.0 %			

Instructional Level 1 - Administration Division

The **Administrations Division (\$4,908,886)** includes three departments: Office of the Superintendent, Internal Audit and General Counsel.

Instructional level 1 also includes **Security & investigations (\$14,253,370)**.

Instructional Level 2 - Operations Division

The **Operations Division (\$153,448,587)**, led by the Chief of Operations, includes eight departments: 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 (\$30,367,105)**, led by the Chief Academic Officer, includes five departments: Elementary and Secondary Academics, Assistant Superintendents of Schools, Professional Learning, Title Programs Support and the Office of Multilingual Learners.

The **Strategy and Innovation Division (\$13,413,340)**, led by the Chief of Strategy and Innovation, includes five departments: Culture and Climate, Pupil Personnel, Transition Readiness, Activities and Athletics, and Adult Education.

The **Student Support Services Division (\$12,409,550)** led by the Executive Officer of Student Support and Community Engagement, includes three departments: Academic Support Services, Health Services, and Community Engagement.

The **Exceptional Child Education Division (\$18,395,170)**, ECE, led by the Executive Officer of ECE, includes the two departments: Early Childhood and Exceptional Child Education services.

Instructional Level 4 - Accounting, Research and Systems Improvement

The **Accountability, Research & Systems Improvement Division (\$3,210,456)**, "ARSI", led by the Executive Officer of ARSI, includes three departments: Assessment, Resource Development, and Systems Improvement.

Instructional Level 6 - Business Offices

Business Offices, led by the Chief Business Officer, include the following Divisions:

- **Technology (\$19,847,810)** includes three departments: Technology-Cyber, Technology-Engineering, and Technology-Support.
- **Human Resources (\$11,037,029)** includes three departments: Personnel Service; Benefits & Employee Services; and Labor Management & Employee Relations.
- **Financial Services (\$8,554,079)** includes four departments: Accounting Services; Budget; Payroll & Cash Management; and Purchasing.

Instructional Level 7 - Utilities & Insurance

This category includes expenses (**\$67,762,344**) 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 Opportunity and Access

Division of Opportunity and Access (\$2,864,349), led by the Chief of Opportunity and Access, includes twenty employees and special funding to support 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 2026-27 Tentative Budget of **\$535,301,161 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).

Instructional Level 20 - Middle Schools

Regular education middle schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2026-27 Tentative Budget of **\$211,855,488 for middle schools** includes the Board-Approved Site Based Allocations and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations). The Middle Schools allocations also include **\$5,169,481** for implementation of Explore pathways.

Instructional Level 30 - High Schools

Regular education high schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2026-27 Tentative Budget of **\$268,115,045 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 **\$8,875,832** in additional funding for high school Academy career pathways and other CTE programs.

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 formula provides additional funds to these schools using the JCPS Needs Index.

The FY 2026-27 Tentative Budget of **\$69,114,614** 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).

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 (\$103,442,422) 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:

- **\$4,000,000** for long-term sub incentive pay.
- **\$7,000,000** for construction projects related to the Annual Facilities Improvement Fund.
- **\$4,600,000** for substitute teachers associated with vacant teacher positions in schools.
- **\$1,000,000** for teachers who are in certification transition awaiting EPSB certification approval.
- **\$3,000,000** for \$4,000 annual classified employee stipend (Job Family 1A, grades 2 through 6, less than 260 days).
- **\$880,000** for department head stipends that will be distributed to school by mid year.

Special School Programs

Services provided to our special school programs are inherently more expensive, on a per pupil basis, than the average cost of educating students in our elementary schools (\$12,741), middle schools (\$11,146), or high schools (\$11,079).

Description	Number Pupils Served	General Fund	Cost Per Pupil
ECE Schools			
Alfred Binet School	21	\$ 3,675,371	\$ 175,018
Churchill Park Rehabilitation	72	\$ 9,062,433	\$ 125,867
Mary Ryan Academy	25	\$ 1,391,866	\$ 55,675
Ahrens Educational Resource Center	31	\$ 839,711	\$ 27,087
Special Program Schools			
Breckinridge Metropolitan High	75	\$ 5,864,355	\$ 78,191
Liberty High	101	\$ 5,855,746	\$ 57,978
Minor Daniels Academy	155	\$ 7,322,513	\$ 47,242
Phoenix School of Discovery	379	\$ 7,912,077	\$ 20,876
State Agency Schools (12 Cost Centers)	456	\$ 13,425,469	\$ 29,442

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 (\$17,596) is approximately 47% greater than the cost per pupil of a sample of elementary schools with enrollments greater than 600 (\$11,978).

Description	Number Pupils Served	General Fund	Cost Per Pupil
All Five Elementary Gr K-5 enrollment <300			
Shelby Elementary	252	\$ 4,678,322	\$ 18,565
Byck Elementar	276	\$ 4,881,676	\$ 17,687
Foster Elementary	258	\$ 4,558,538	\$ 17,669
Kerrick Elementary	293	\$ 5,094,282	\$ 17,387
Portland Elementary	267	\$ 4,471,461	\$ 16,747
Total	1,346	\$ 23,684,279	\$ 17,596
Five Comparable Elementary Gr K-5 enrollment > 600			
Indian Trail Elementary	615	\$ 7,597,441	\$ 12,354
Goldsmith Elementary	636	\$ 8,026,536	\$ 12,620
Jeffersontown Elementary	648	\$ 7,617,519	\$ 11,755
Fairdale Elementary	683	\$ 7,710,498	\$ 11,289
Laukhuf Elementary	609	\$ 7,271,208	\$ 11,940
Total	3,191	\$ 38,223,202	\$ 11,978
Elementary School Average	42,015	\$ 535,301,161	\$ 12,741

Small Secondary Schools

The District's secondary schools with enrollments less than 500 cost approximately 42% 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 Four Secondary schools with enrollment <500			
Western High School	502	\$ 8,957,724	\$ 17,844
Frederick Olmsted Academy South	482	\$ 8,372,358	\$ 17,370
Frederick Olmsted Academy North	492	\$ 7,847,038	\$ 15,949
Johnson Traditional Middle School	492	\$ 6,716,383	\$ 13,651
Total	1,968	\$ 31,893,503	\$ 16,206
Five Comparable Secondary schools with enrollments >1000			
Moore Gr 6-12	1,587	\$ 20,855,323	\$ 13,141
Fern Creek High School	1,369	\$ 16,494,673	\$ 12,049
Stuart Middle School	1,321	\$ 13,758,852	\$ 10,415
Ramsey Middle School	1,144	\$ 11,643,366	\$ 10,178
Seneca High School	1,122	\$ 11,919,318	\$ 10,623
Total	6,543	\$ 74,671,532	\$ 11,412
Multi-Level School Average	4,924	\$ 69,114,614	\$ 14,036
Middle School Average	19,007	\$ 211,855,488	\$ 11,146
High School Average	24,200	\$ 268,115,045	\$ 11,079

CONCLUSION

School District Financial Measures

To better understand the financial status of a district, we must analyze the relationship among Fund Balance, Carry Forward, Carryover, and Contingency. 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 is a mathematical calculation based upon the District’s revenues and expenses while Carryover are funds reinstated from the prior year from the available flex accounts from schools.

Fund Balance

Fund Balance is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting upon the closing of each fiscal year. The Beginning-of-year Fund Balance contains unpaid liabilities from purchase encumbrances (Carry Forward) from the prior year as well as unused flex funds that will be re-allocated to schools in the new year (carry over).

Carry Forward

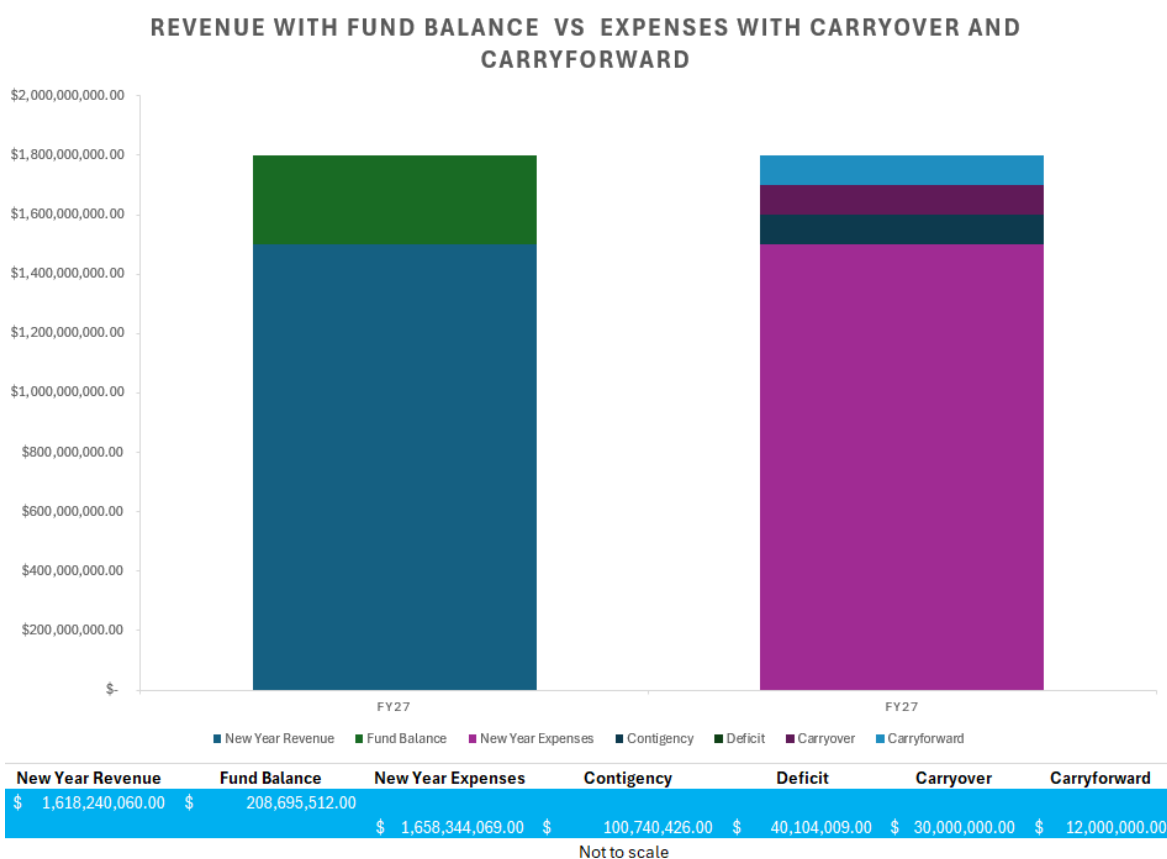
Carry Forward represents year-end encumbrances. These are obligations covered by specific allocations for items ordered before July 1st for which payment had not been issued by the end of the fiscal year.

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% (\$35,181,690) 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 (\$87,954,225).



Fiscal Deficit Reduction Plan

Under the leadership of Dr. Yearwood and the Board of Education, JCPS has reduced recurrent expenses by over \$115 million from FY26 into FY27.

Category	Amount	% of Reduction
Central Office and Centrally-Managed Positions	\$ 27,838,000	24%
Central Office Contracts	\$ 6,000,000	5%
Central Office Operational (non-Contracts)	\$ 12,700,000	11%
District-Wide Costs	\$ 44,240,000	38%
School-Based Flexible Allocation Reductions	\$ 24,983,000	22%
	\$ 115,761,000	

This reduction has allowed JCPS to significantly decrease the fiscal deficit while also investing in previously-unfunded needs.

Investment Priorities	Amount (millions)
Deficit Reduction	\$80
Facilities Improvements	\$13
Salary Schedule Improvements	\$10
Bus Replacement	\$7
Teacher Amazon Supplies	\$2.5
Chromebook Replacement	\$2
Louisville Urban League Partnership	\$1
	\$115.5

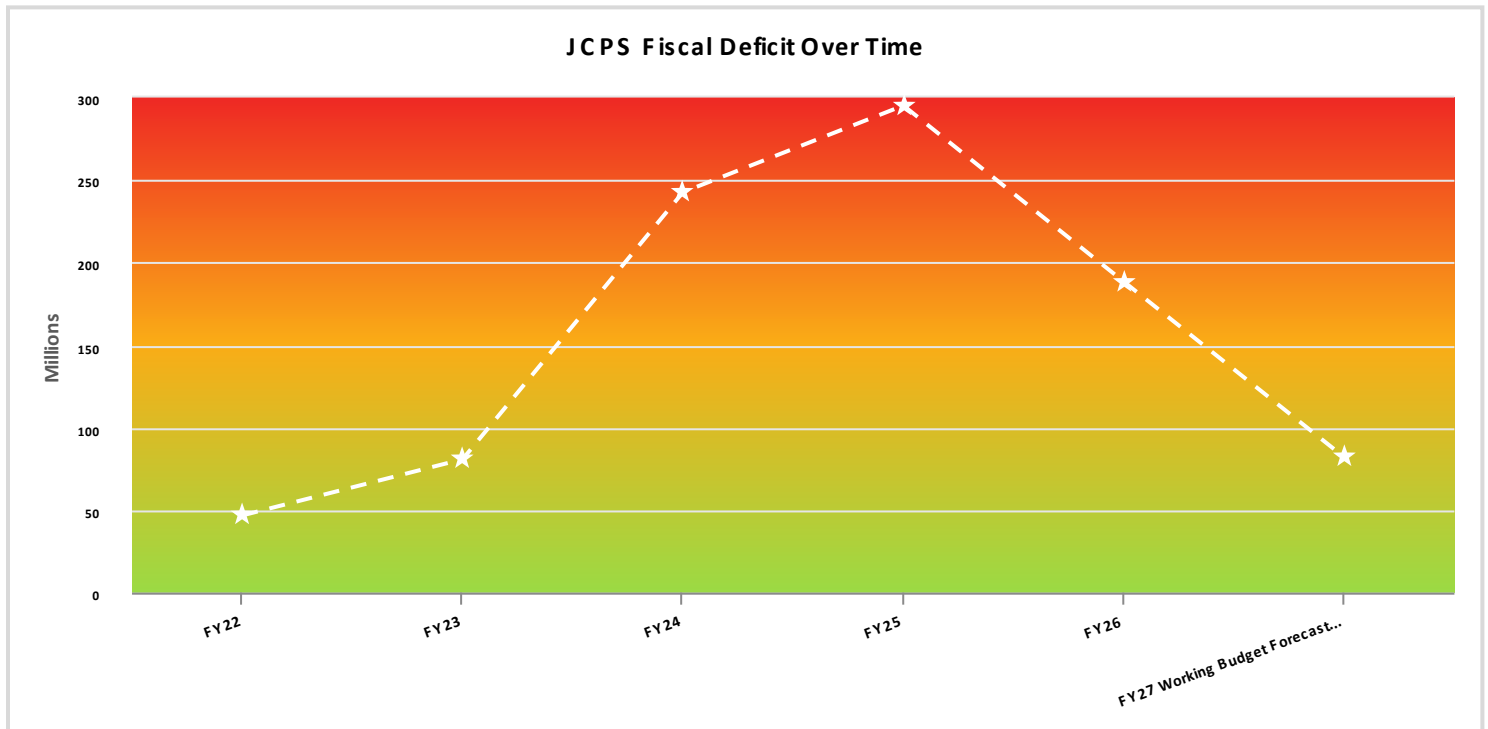
Financial Forecasting

All forecasts utilize the *JCPS Forecasting Model* generated upon the following assumptions, projections and trends:

- The Board approves an annual property tax rate that provides the maximum 4% increase in revenues from Property Taxes as allowed by law.
- The Guaranteed Base SEEK will increase in FY27 as approved by the Kentucky Legislature.
- Reasonable changes to Occupational Tax revenue, Motor Vehicle tax revenue and Interest revenue based on trend data and known economic factors.
- Prior-year unused budget-to-actual salary allocations return to pre-pandemic levels.
- Salary adjustments are negotiated on an annual basis and are not included in forecasting until finalized.
- New funding priorities must be mitigated by commensurate budget reductions.

Fiscal Deficit

With the reductions to recurrent expenses expected for FY27 and implementation of controls for spending, the Deficit will continue to decrease over time.

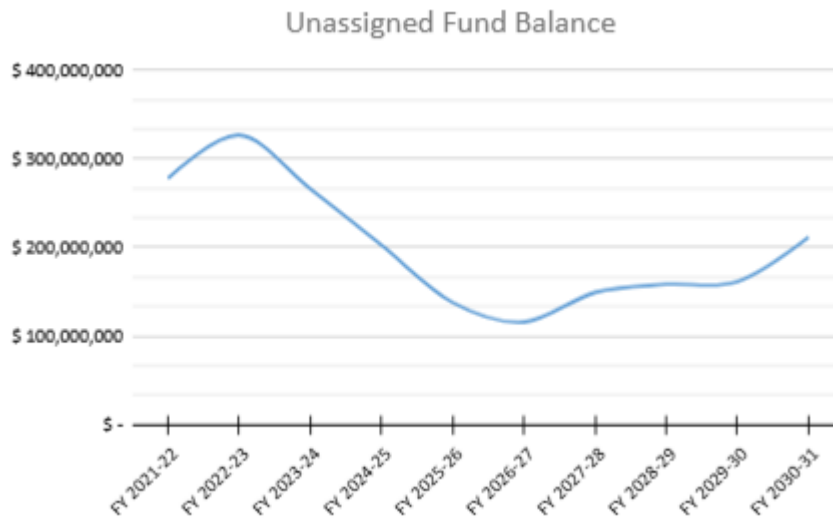


	FY22	FY23	FY24	FY25	FY26	FY27 Working Budget Forecast*
Fiscal Deficit at Working Budget	\$ 46,793,056	\$ 80,852,511	\$ 242,679,252	\$ 295,174,474	\$ 188,462,757	\$ 82,104,009
Deficit Change From Prior Year		34,059,455	161,826,741	52,495,222	-106,711,717	-106,358,748

*At the time of the Tentative Budget, the Fiscal Deficit Forecast includes the Tentative Budget Deficit (\$40,104,009) as well as Carryover (projected at \$12,000,000) and Carry Forward (projected at \$30,000,000).

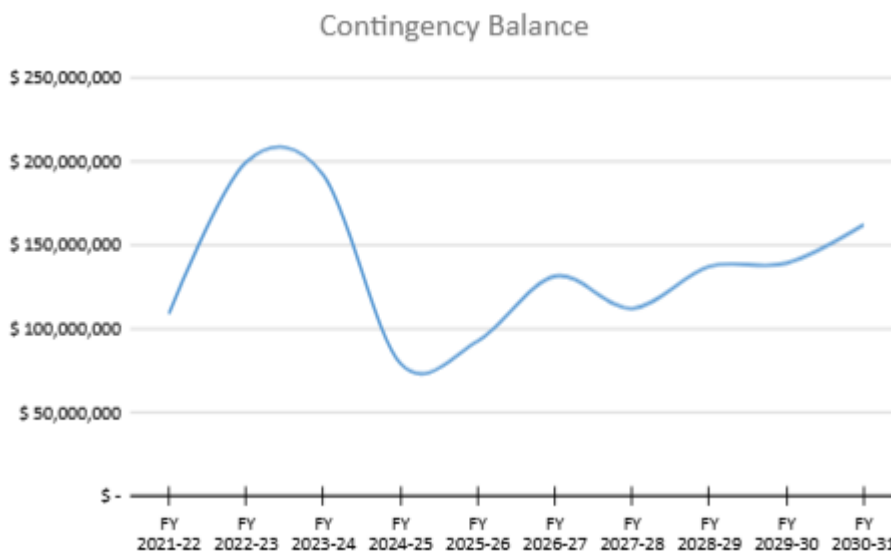
Unassigned Fund Balance Five-Year Forecast

With the reductions to recurrent expenses expected for FY27 and implementation of controls for spending, the Unassigned Fund Balance (uncommitted funds on the balance sheet as of July 1st of each fiscal year) will begin to rebound after November 2026.



Contingency Five-Year Forecast

Similarly, with the reductions to recurrent expenses expected for FY27 and implementation of controls for spending, the state-required Contingency (mathematical difference between revenues and expenses) will remain above state minimum and KDE minimum recommendations.

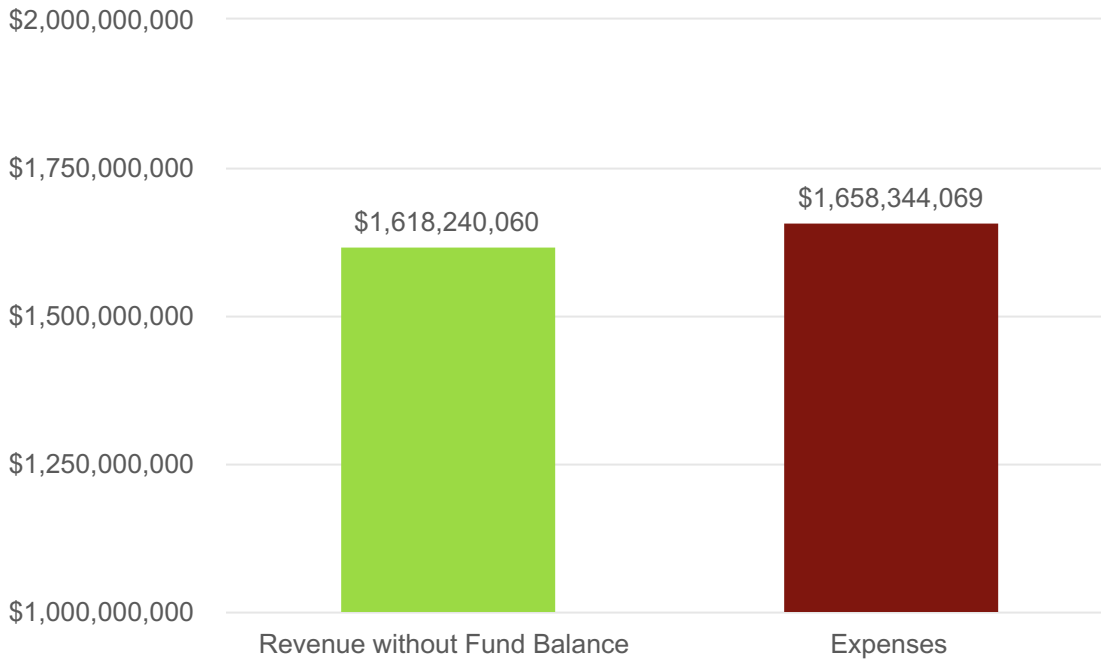


Consequences of Failing to Meet Fiscal Thresholds

Any shortfall in achieving the planned reductions in FY27 increases the risk of inability to maintain sufficient cash flows in the Fall of 2027 and beyond.

Summary

The recurrent revenue is shown below in comparison to the projected recurrent expenses. Although the expenses exceed revenue at the time of the Tentative Budget, we know there will be funds remaining from the prior fiscal year. The Unassigned Fund Balance for the prior fiscal year is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. JCPS has experienced a FY24 high of \$350,551,156 for the start-of-year Unassigned Fund Balance. For the past two fiscal year, JCPS has experienced a decrease of \$(61,801,648) in FY25 and \$(57,451,433) in FY26. The projected Unassigned Fund Balance for FY27 is, again, expected to decrease further by \$(90,453,640) to \$140,844,435.



Revenues without Fund Balance	\$ 1,618,240,060
Expenses without Contingency	\$ 1,658,344,069
Difference prior to Carryover and Carry Forward*	\$ (40,104,009)

*Difference will be captured through the FY27 Unassigned Beginning Fund Balance currently projected at \$140,844,435.

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.

After the Working Budget is approved by the Board, an item submitted to the Board for approval that requires a new budget allocation beyond that which was approved in the Working Budget shall specify the amount of the additional budget allocation required. The item shall also specify whether the new budget allocation is a one-time or an annually recurring allocation.

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.

Publication. At the same time that copies of the budget of the District are filed with the clerk of the tax levying authority for the District, as provided in KRS 160.470, the Board shall cause the budget to be advertised in a newspaper and on the district's website.

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: 12/09/2025

Order #: 2025-196

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 and Unassigned Fund Balance equals the new year expenses while maintaining the 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. The Beginning Fund Balance includes Unassigned Fund Balance, Committed Funds, Assigned Funds and Nonspendable Funds.

Budget: Budget refers to the planned allocations of projected revenues.

Carry Forward: Carry forward is the required allocation included from the prior year due to purchase orders that have not yet been paid.

Carryover: At the discretion of the Board, Carryover is provided at the start of the school year for school flex codes and the Annual Facilities Improvement Fund (AFIF).

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 (a) in addition to school district or area education agency general purpose revenue, (b) is beyond the basic educational program, and (c) most often has restrictions on its use.

Contingency: Contingency is the mathematical difference between total revenues and total expenses. Synonymously, Contingency is the mathematical difference between the Beginning Fund Balance and the difference between new year Revenue and Expenses.

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 once 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: Fund Balance is the net difference between assets and liabilities at any point in time.

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.

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

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

Multi-Instructional Level School: These schools have a combination of middle and high school. Additionally, 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. Local tax revenue includes real estate property tax, personal property tax, vehicle tax, occupational tax, and other sources. State tax revenue is determined according to a formula as prescribed in SEEK Revenue Calculations.

Vacancy Credit: Vacancy credit is anticipated unused salary budget in the current year caused by many factors including resignations, retirements, time required to fill vacant positions, and inability to fill positions. Although this is not an actual credit or revenue for the district, there 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.

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	266,009,146.83	285,000,000.00	140,844,435.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	651,268,897.01	681,042,438.38	711,689,348.00
1115 DELINQUENT PROPERTY TAX	6,452,329.27	6,000,000.00	6,000,000.00
1117 MOTOR VEHICLE TAX	42,746,748.80	41,860,767.00	42,000,000.00
1119 FRANCHISE TAX	19,815,465.12	19,300,000.00	20,744,780.00
TOTAL AD VALOREM TAXES	720,283,440.20	748,203,205.38	780,434,128.00
INCOME TAXES			
1131 OCCUPATIONAL TAX	222,962,802.00	212,522,322.00	212,522,322.00
TOTAL INCOME TAXES	222,962,802.00	212,522,322.00	212,522,322.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	9,831,500.34	6,057,026.00	6,057,026.00
TOTAL OTHER TAXES	9,831,500.34	6,057,026.00	6,057,026.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	3,492,551.52	3,492,552.00	3,642,552.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	3,492,551.52	3,492,552.00	3,642,552.00
TUITION			
1310 TUITION FROM INDIVIDUALS	9,209.00	9,000.00	9,000.00
1320 TUIT FRM OTH GOVT SRCS IN KY	334,654.00	326,834.00	326,834.00
1340 OTHER TUITION	127,104.02	.00	130,000.00
TOTAL TUITION	470,967.02	335,834.00	465,834.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	21,547,485.43	19,000,000.00	15,500,000.00
TOTAL EARNINGS ON INVESTMENTS	21,547,485.43	19,000,000.00	15,500,000.00
OTHER REVENUE FROM LOCAL SOURCES			

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1911	BUILDING RENTAL	2,940,500.00	2,940,500.00	2,940,500.00
1919	OTHER RENTAL INCOME	1,502,059.99	1,365,497.00	1,500,000.00
1991	TRANSCRIPT FEES	62,744.00	63,082.00	65,000.00
1999	OTHER MISCELLANEOUS REVENUE	797,795.05	138,013.00	300,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	5,303,099.04	4,507,092.00	4,805,500.00
	TOTAL REVENUE FROM LOCAL SOURCES	983,891,845.55	994,118,031.38	1,023,427,362.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	207,623,135.00	223,809,816.00	202,964,422.00
	TOTAL STATE PROGRAM	207,623,135.00	223,809,816.00	202,964,422.00
OTHER STATE FUNDING				
3129	KSB/KSD TRANSPORTATION	14,214.00	14,214.00	14,214.00
	TOTAL OTHER STATE FUNDING	14,214.00	14,214.00	14,214.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REV IN LIEU OF TAXES/STATE SRC	1,836,440.85	1,835,767.00	1,835,767.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	1,836,440.85	1,835,767.00	1,835,767.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	383,827,842.36	383,834,901.62	382,783,226.05
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	383,827,842.36	383,834,901.62	382,783,226.05
	TOTAL REVENUE FROM STATE SOURCES	593,301,632.21	609,494,698.62	587,597,629.05
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5220	INDIRECT COSTS TRANSFER	9,598,688.23	6,138,388.11	7,215,069.00
	TOTAL INTERFUND TRANSFERS	9,598,688.23	6,138,388.11	7,215,069.00
	TOTAL OTHER RECEIPTS	9,598,688.23	6,138,388.11	7,215,069.00
	TOTAL RECEIPTS	1,586,792,165.99	1,609,751,118.11	1,618,240,060.05
	TOTAL REVENUES	1,852,801,312.82	1,894,751,118.11	1,759,084,495.05

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	542,894,295.14	601,058,973.34	541,011,106.09
0200 EMPLOYEE BENEFITS	36,104,383.15	39,477,767.10	37,777,372.92
0280 ON-BEHALF	246,871,358.37	246,871,358.37	246,441,708.16
0300 PURCHASED PROF AND TECH SERV	11,288,560.56	7,357,807.90	3,050,696.00
0400 PURCHASED PROPERTY SERVICES	915,524.33	1,214,530.09	261,281.00
0500 OTHER PURCHASED SERVICES	978,717.64	1,587,154.84	760,793.00
0600 SUPPLIES	26,102,524.84	28,276,013.18	18,228,306.29
0700 PROPERTY	9,146,131.25	7,243,496.52	1,926,004.00
0800 DEBT SERVICE AND MISCELLANEOUS	422,718.04	7,734,850.25	43,566,024.00
TOTAL 1000 INSTRUCTION	874,724,213.32	940,821,951.59	893,023,291.46
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	74,537,161.29	84,199,065.87	80,200,160.41
0200 EMPLOYEE BENEFITS	4,869,233.26	5,831,119.97	4,795,990.29
0280 ON-BEHALF	34,284,128.51	34,284,128.51	34,228,492.02
0300 PURCHASED PROF AND TECH SERV	6,051,957.16	7,533,761.90	6,751,965.00
0400 PURCHASED PROPERTY SERVICES	26,919.07	33,562.87	16,300.00
0500 OTHER PURCHASED SERVICES	144,603.29	213,974.73	175,603.00
0600 SUPPLIES	471,886.70	695,916.06	389,726.00
0700 PROPERTY	970,414.96	636,635.06	197,557.11
0800 DEBT SERVICE AND MISCELLANEOUS	106,300.80	219,598.89	116,800.00
TOTAL 2100 STUDENT SUPPORT SERVICES	121,462,605.04	133,647,763.86	126,872,593.83
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	72,291,955.36	81,029,787.10	72,570,899.59
0200 EMPLOYEE BENEFITS	5,653,796.62	6,613,290.60	4,959,392.93
0280 ON-BEHALF	31,582,374.24	31,582,374.25	31,159,237.53
0300 PURCHASED PROF AND TECH SERV	5,124,359.77	3,153,524.00	2,654,268.38
0400 PURCHASED PROPERTY SERVICES	535,974.32	866,492.32	3,620,226.00
0500 OTHER PURCHASED SERVICES	1,303,606.23	3,372,368.56	623,175.00
0600 SUPPLIES	5,710,026.34	4,479,725.31	4,573,976.91
0700 PROPERTY	2,132,940.29	1,914,856.37	1,379,221.00
0800 DEBT SERVICE AND MISCELLANEOUS	157,194.86	304,872.47	115,311.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	124,492,228.03	133,317,290.98	121,655,708.34
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	6,469,531.17	7,316,704.35	4,918,713.93
0200 EMPLOYEE BENEFITS	603,817.21	641,899.38	509,399.00
0280 ON-BEHALF	2,890,620.78	2,890,620.78	2,890,620.78
0300 PURCHASED PROF AND TECH SERV	1,404,882.30	2,426,525.41	2,127,200.00
0400 PURCHASED PROPERTY SERVICES	5,950.61	49,878.92	2,000.00
0500 OTHER PURCHASED SERVICES	116,424.61	181,029.66	72,000.00
0600 SUPPLIES	502,044.64	374,116.06	525,347.00

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0700 PROPERTY	38,548.10	44,064.85	4,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	107,085.44	122,949.62	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	12,138,904.86	14,047,789.03	11,049,280.71
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	88,378,182.66	92,368,905.82	87,913,525.00
0200 EMPLOYEE BENEFITS	11,782,427.94	13,331,482.56	10,175,286.25
0280 ON-BEHALF	33,538,716.42	33,538,716.42	33,396,614.34
0300 PURCHASED PROF AND TECH SERV	298,263.13	607,381.75	242,395.00
0400 PURCHASED PROPERTY SERVICES	1,900,601.98	2,381,530.99	1,127,968.00
0500 OTHER PURCHASED SERVICES	775,142.02	1,209,827.73	744,545.00
0600 SUPPLIES	1,596,035.96	4,928,485.73	3,915,247.84
0700 PROPERTY	3,482,095.80	4,302,487.78	950,987.65
0800 DEBT SERVICE AND MISCELLANEOUS	58,881.77	104,014.42	75,572.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	141,810,347.68	152,772,833.20	138,542,141.08
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	32,957,285.19	35,556,685.20	32,995,216.06
0200 EMPLOYEE BENEFITS	9,269,991.84	10,780,059.53	10,980,185.00
0280 ON-BEHALF	10,189,418.34	10,189,418.34	10,189,418.34
0300 PURCHASED PROF AND TECH SERV	3,829,832.96	4,890,142.87	3,164,472.68
0400 PURCHASED PROPERTY SERVICES	792,535.82	1,122,360.79	482,504.00
0500 OTHER PURCHASED SERVICES	7,687,900.26	8,991,472.25	8,050,681.32
0600 SUPPLIES	4,432,457.23	3,770,808.78	2,754,373.32
0700 PROPERTY	11,998,279.22	7,546,777.22	6,472,287.06
0800 DEBT SERVICE AND MISCELLANEOUS	283,820.78	235,619.82	218,550.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	81,441,521.64	83,083,344.80	75,307,687.78
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	71,608,441.26	86,528,547.49	79,548,269.64
0200 EMPLOYEE BENEFITS	18,796,772.48	26,008,153.53	19,906,022.65
0280 ON-BEHALF	13,296,894.23	13,296,894.24	13,270,960.76
0300 PURCHASED PROF AND TECH SERV	2,281,982.53	1,174,608.75	886,348.00
0400 PURCHASED PROPERTY SERVICES	39,218,957.41	39,338,697.02	18,253,299.46
0500 OTHER PURCHASED SERVICES	1,648,620.88	1,143,527.95	1,341,945.00
0600 SUPPLIES	27,338,142.12	29,269,496.37	29,372,963.00
0700 PROPERTY	7,764,349.26	4,811,274.21	1,768,369.00
0800 DEBT SERVICE AND MISCELLANEOUS	235,134.43	370,220.49	250,700.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	182,189,294.60	201,941,420.05	164,598,877.51
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	58,874,414.18	62,812,457.42	69,700,908.70
0200 EMPLOYEE BENEFITS	17,631,533.21	16,287,355.79	17,696,987.22
0280 ON-BEHALF	8,797,370.96	8,797,370.96	8,797,370.96
0300 PURCHASED PROF AND TECH SERV	-1,302,719.50	370,400.94	119,000.00

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0400 PURCHASED PROPERTY SERVICES	127,339.81	251,928.06	139,197.00
0500 OTHER PURCHASED SERVICES	24,543,380.34	17,668,468.92	12,382,400.00
0600 SUPPLIES	8,263,938.67	11,231,293.27	9,231,332.00
0700 PROPERTY	971,763.14	10,551,816.18	917,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	57,808.02	113,721.59	60,500.00
TOTAL 2700 STUDENT TRANSPORTATION	117,964,828.83	128,084,813.13	119,045,195.88
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	.00	.00	210,381.32
0200 EMPLOYEE BENEFITS	.00	.00	21,926.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	100,000.00
0600 SUPPLIES	.00	.00	215,000.00
TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	547,307.32
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	17,566.59	6,383.77	.00
0200 EMPLOYEE BENEFITS	6,314.20	1,025.29	.00
0280 ON-BEHALF	2,584.42	2,584.42	2,584.42
0600 SUPPLIES	4,262.50	60,000.00	60,000.00
TOTAL 3100 FOOD SERVICE OPERATION	30,727.71	69,993.48	62,584.42
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	2,241,372.83	2,620,858.26	2,437,286.57
0200 EMPLOYEE BENEFITS	146,260.21	194,330.98	205,043.04
0280 ON-BEHALF	1,085,334.43	1,085,334.43	1,119,118.29
0300 PURCHASED PROF AND TECH SERV	1,627.98	760.00	.00
0400 PURCHASED PROPERTY SERVICES	2,304.13	3,154.50	.00
0500 OTHER PURCHASED SERVICES	9,223.47	7,753.77	1,000.00
0600 SUPPLIES	6,305.47	5,894.92	1,500.00
0700 PROPERTY	6,166.54	2,511.28	.00
0800 DEBT SERVICE AND MISCELLANEOUS	27,942.00	25,433.00	.00
TOTAL 3300 COMMUNITY SERVICES	3,526,537.06	3,946,031.14	3,763,947.90
3400 ADULT EDUCATION OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	82,606.00
0200 EMPLOYEE BENEFITS	.00	.00	4,195.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	86,801.00
4100 LAND/SITE ACQUISITIONS			
0700 PROPERTY	728,297.50	1,143,690.03	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	728,297.50	1,143,690.03	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
4200 LAND IMPROVEMENTS			
0800 DEBT SERVICE AND MISCELLANEOUS	50,231.91	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	50,231.91	.00	.00
4300 ARCHITECTURAL/ENGIN			
0100 SALARIES PERSONNEL SERVICES	1,175,871.20	1,285,140.81	1,301,592.00
0200 EMPLOYEE BENEFITS	186,652.59	227,095.67	191,045.00
0280 ON-BEHALF	380,279.45	380,279.45	380,279.45
0300 PURCHASED PROF AND TECH SERV	72.25	2,020.00	2,000.00
0400 PURCHASED PROPERTY SERVICES	1,137.99	1,872.00	1,872.00
0500 OTHER PURCHASED SERVICES	8,651.59	13,535.30	12,967.00
0600 SUPPLIES	13,643.27	17,989.21	21,210.00
0700 PROPERTY	1,860.22	25,149.95	6,950.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	5,400.00	1,584.00
TOTAL 4300 ARCHITECTURAL/ENGIN	1,768,168.56	1,958,482.39	1,919,499.45
5200 FUND TRANSFERS			
0900 OTHER ITEMS	6,424,695.45	1,881,748.71	1,869,152.00
TOTAL 5200 FUND TRANSFERS	6,424,695.45	1,881,748.71	1,869,152.00
5300 CONTINGENCY			
0840 CONTINGENCY	.00	92,799,153.61	100,740,426.37
TOTAL 5300 CONTINGENCY	.00	92,799,153.61	100,740,426.37
TOTAL EXPENDITURES	1,668,752,602.19	1,889,516,306.00	1,759,084,495.05
TOTAL FOR GENERAL FUND (1)	184,048,710.63	5,234,812.11	.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	7,512,948.90	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	394,100.31	175,887.77	.00
	TOTAL EARNINGS ON INVESTMENTS	394,100.31	175,887.77	.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	.00	9,614.49	.00
	TOTAL STUDENT ACTIVITIES	.00	9,614.49	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	4,032,362.54	8,657,671.47	50,263.00
1929	IN-KIND REVENUES	78,378.82	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	220,638.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	4,331,379.36	8,657,671.47	50,263.00
	TOTAL REVENUE FROM LOCAL SOURCES	4,725,479.67	8,843,173.73	50,263.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	44,369,400.22	43,381,558.43	41,151,011.62
	TOTAL RESTRICTED	44,369,400.22	43,381,558.43	41,151,011.62
UNDEFINED REV TYPE				
3700	STATE GRANTS THRU INTERM SOURC	37,707.00	.00	.00
	TOTAL UNDEFINED REV TYPE	37,707.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	44,407,107.22	43,381,558.43	41,151,011.62
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	1,954,960.04	731,144.34	767,099.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
	TOTAL RESTRICTED DIRECT	1,954,960.04	731,144.34	767,099.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	136,992,115.34	107,902,712.18	97,268,284.40
	TOTAL RESTRICTED THROUGH THE STATE	136,992,115.34	107,902,712.18	97,268,284.40
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	1,993,277.64	1,225,501.17	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	1,993,277.64	1,225,501.17	.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENT	2,628,901.82	4,699,603.78	4,576,895.00
	TOTAL FEDERAL REIMBURSEMENT	2,628,901.82	4,699,603.78	4,576,895.00
	TOTAL REVENUE FROM FEDERAL SOURCES	143,569,254.84	114,558,961.47	102,612,278.40
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,658,729.91	1,888,902.00	1,869,152.00
	TOTAL INTERFUND TRANSFERS	1,658,729.91	1,888,902.00	1,869,152.00
	TOTAL OTHER RECEIPTS	1,658,729.91	1,888,902.00	1,869,152.00
	TOTAL RECEIPTS	194,360,571.64	168,672,595.63	145,682,705.02
	TOTAL REVENUES	201,873,520.54	168,672,595.63	145,682,705.02

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	54,441,571.61	57,006,001.04	71,357,421.30
0200 EMPLOYEE BENEFITS	14,118,211.79	24,359,387.21	7,802,617.76
0300 PURCHASED PROF AND TECH SERV	21,964,799.50	7,511,161.03	5,346,235.28
0400 PURCHASED PROPERTY SERVICES	208,172.23	141,729.09	41,750.00
0500 OTHER PURCHASED SERVICES	1,300,484.45	674,806.57	387,601.28
0600 SUPPLIES	11,576,351.28	7,155,198.85	5,573,957.91
0700 PROPERTY	9,489,914.86	5,583,173.84	4,171,569.59
0800 DEBT SERVICE AND MISCELLANEOUS	167,679.89	359,769.55	264,196.30
TOTAL 1000 INSTRUCTION	113,267,185.61	102,791,227.18	94,945,349.42
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	6,215,237.49	3,506,216.17	2,510,216.44
0200 EMPLOYEE BENEFITS	1,085,329.37	632,666.22	297,529.00
0300 PURCHASED PROF AND TECH SERV	2,910,279.84	447,927.31	55,163.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	296,665.85	440,945.37	275,035.00
0600 SUPPLIES	141,046.85	488,093.79	288,589.60
0700 PROPERTY	310,560.83	94,916.00	19,201.69
0800 DEBT SERVICE AND MISCELLANEOUS	8,850.00	26,325.30	23,435.00
TOTAL 2100 STUDENT SUPPORT SERVICES	10,967,970.23	5,637,090.16	3,469,169.73
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	20,461,001.23	19,237,802.73	15,667,893.37
0200 EMPLOYEE BENEFITS	5,393,157.00	6,043,751.91	2,822,186.00
0300 PURCHASED PROF AND TECH SERV	5,829,778.67	4,500,105.75	6,665,365.00
0400 PURCHASED PROPERTY SERVICES	289,508.38	12,798.43	600.00
0500 OTHER PURCHASED SERVICES	813,480.64	357,362.19	201,860.00
0600 SUPPLIES	8,039,248.98	6,110,527.97	3,961,169.87
0700 PROPERTY	5,239,206.04	2,366,761.32	2,777,458.00
0800 DEBT SERVICE AND MISCELLANEOUS	114,467.82	480,111.46	143,050.00
0840 CONTINGENCY	.00	210,443.59	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	46,179,848.76	39,319,665.35	32,239,582.24
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	197,002.05	129,865.83	.00
0200 EMPLOYEE BENEFITS	17,945.63	13,204.17	.00
0300 PURCHASED PROF AND TECH SERV	9,250.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	28,046.51	.00	.00
0700 PROPERTY	25,249.30	1,200.00	1,200.00
0800 DEBT SERVICE AND MISCELLANEOUS	-4,730.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	272,763.49	144,270.00	1,200.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	1,716,706.66	1,573,146.14	1,475,180.01
0200 EMPLOYEE BENEFITS	422,708.23	426,118.99	213,733.00
0600 SUPPLIES	6,083.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,145,497.89	1,999,265.13	1,688,913.01
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	103,533.09	.00	.00
0200 EMPLOYEE BENEFITS	234,915.35	390,353.00	.00
0300 PURCHASED PROF AND TECH SERV	2,181,846.78	372,000.00	.00
0400 PURCHASED PROPERTY SERVICES	22,853.00	2,500.00	.00
0500 OTHER PURCHASED SERVICES	65,025.57	64,204.00	.00
0600 SUPPLIES	85,832.41	48,796.00	.00
0700 PROPERTY	110,749.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	2,804,755.20	877,853.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	1,202,343.66	264,159.63	252,308.00
0200 EMPLOYEE BENEFITS	641,937.88	103,791.01	71,352.00
0300 PURCHASED PROF AND TECH SERV	-1,184,140.99	.00	.00
0400 PURCHASED PROPERTY SERVICES	80,588.16	17,000.81	.00
0600 SUPPLIES	58,743.45	10,083.56	113,653.00
0700 PROPERTY	58,032.62	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	857,504.78	395,035.01	437,313.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	767.88	.00	.00
0200 EMPLOYEE BENEFITS	236.89	.00	431.00
0500 OTHER PURCHASED SERVICES	2,886,862.16	3,045.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	2,887,866.93	3,045.00	431.00
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	43,128.12	54,374.27	.00
0200 EMPLOYEE BENEFITS	.00	458.73	.00
TOTAL 2900 OTHER INSTRUCTIONAL	43,128.12	54,833.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	8,093,171.02	8,314,267.94	8,273,718.87
0200 EMPLOYEE BENEFITS	450,998.39	436,712.71	511,064.02
0300 PURCHASED PROF AND TECH SERV	629,952.76	326,397.91	393,400.00
0400 PURCHASED PROPERTY SERVICES	13,463.72	7,118.57	.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0500	OTHER PURCHASED SERVICES	184,327.36	174,026.67	202,850.12
0600	SUPPLIES	1,991,016.15	4,970,203.31	537,144.61
0700	PROPERTY	121,540.03	111,466.70	2,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	49,521.25	73,847.97	265,000.00
	TOTAL 3300 COMMUNITY SERVICES	11,533,990.68	14,414,041.78	10,185,677.62
5200	FUND TRANSFERS			
0900	OTHER ITEMS	5,274,853.03	3,015,089.49	2,715,069.00
	TOTAL 5200 FUND TRANSFERS	5,274,853.03	3,015,089.49	2,715,069.00
	TOTAL EXPENDITURES	196,235,364.72	168,651,415.10	145,682,705.02
	TOTAL FOR SPECIAL REVENUE (2)	5,638,155.82	21,180.53	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUNDS (22)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1740	TECH REPAIRS	1,154,682.74	.00	.00
1790	THEATRE	1,596,433.69	.00	.00
	TOTAL STUDENT ACTIVITIES	2,751,116.43	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1999	POOH'S CORNER REVENUE	1,796,573.05	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,796,573.05	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	4,547,689.48	.00	.00
	TOTAL RECEIPTS	4,547,689.48	.00	.00
	TOTAL REVENUES	4,547,689.48	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUNDS (22)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	4,832.98	.00	.00
0400 PURCHASED PROPERTY SERVICES	42,517.65	.00	.00
0600 SUPPLIES	4,584,991.47	.00	.00
TOTAL 1000 INSTRUCTION	4,632,342.10	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	101,986.09	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	101,986.09	.00	.00
TOTAL EXPENDITURES	4,734,328.19	.00	.00
TOTAL FOR DISTRICT ACTIVITY FUNDS (22)	-186,638.71	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1790	OTHER STUDENT ACTIVITY INCOME	13,803,770.00	.00	.00
	TOTAL STUDENT ACTIVITIES	13,803,770.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	13,803,770.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,779,800.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,779,800.00	.00	.00
	TOTAL OTHER RECEIPTS	1,779,800.00	.00	.00
	TOTAL RECEIPTS	15,583,570.00	.00	.00
	TOTAL REVENUES	15,583,570.00	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	15,011,472.00	.00	.00
TOTAL 1000 INSTRUCTION	15,011,472.00	.00	.00
TOTAL EXPENDITURES	15,011,472.00	.00	.00
TOTAL FOR STUDENT ACTIVITY FUND (25)	572,098.00	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	8,620,402.00	8,620,402.00	8,428,793.00
	TOTAL RESTRICTED	8,620,402.00	8,620,402.00	8,428,793.00
	TOTAL REVENUE FROM STATE SOURCES	8,620,402.00	8,620,402.00	8,428,793.00
	TOTAL RECEIPTS	8,620,402.00	8,620,402.00	8,428,793.00
	TOTAL REVENUES	8,620,402.00	8,620,402.00	8,428,793.00

TENTATIVE BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5200 FUND TRANSFERS			
0900 OTHER ITEMS	8,620,402.00	8,620,402.00	8,428,793.00
TOTAL 5200 FUND TRANSFERS	8,620,402.00	8,620,402.00	8,428,793.00
TOTAL EXPENDITURES	8,620,402.00	8,620,402.00	8,428,793.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	54,909,745.00	58,557,386.00	61,485,256.00
	TOTAL AD VALOREM TAXES	54,909,745.00	58,557,386.00	61,485,256.00
OTHER REVENUE FROM LOCAL SOURCES				
1999	OTHER MISCELLANEOUS REVENUE	102,995.02	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	102,995.02	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	55,012,740.02	58,557,386.00	61,485,256.00
	TOTAL RECEIPTS	55,012,740.02	58,557,386.00	61,485,256.00
	TOTAL REVENUES	55,012,740.02	58,557,386.00	61,485,256.00

TENTATIVE BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5200 FUND TRANSFERS			
0900 OTHER ITEMS	42,779,505.66	58,557,386.00	61,485,256.00
TOTAL 5200 FUND TRANSFERS	42,779,505.66	58,557,386.00	61,485,256.00
TOTAL EXPENDITURES	42,779,505.66	58,557,386.00	61,485,256.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	12,233,234.36	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	2,733,913.99	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	2,733,913.99	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,733,913.99	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	179,125,000.00	125,000,000.00	223,000,000.00
5120	BOND PREMIUM	5,984,955.11	.00	.00
	TOTAL BOND PROCEEDS	185,109,955.11	125,000,000.00	223,000,000.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	5,373,750.47	.00	.00
	TOTAL INTERFUND TRANSFERS	5,373,750.47	.00	.00
	TOTAL OTHER RECEIPTS	190,483,705.58	125,000,000.00	223,000,000.00
	TOTAL RECEIPTS	193,217,619.57	125,000,000.00	223,000,000.00
	TOTAL REVENUES	193,217,619.57	125,000,000.00	223,000,000.00

TENTATIVE BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4600 SITE IMPROVEMENT				
0400	PURCHASED PROPERTY SERVICES	130,760,713.94	84,493,523.00	223,000,000.00
0700	PROPERTY	125,487.30	105,305.00	.00
TOTAL 4600 SITE IMPROVEMENT		130,886,201.24	84,598,828.00	223,000,000.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	1,097,811.11	.00	.00
TOTAL 5100 DEBT SERVICE		1,097,811.11	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	4,372,461.97	.00	.00
TOTAL 5200 FUND TRANSFERS		4,372,461.97	.00	.00
TOTAL EXPENDITURES		136,356,474.32	84,598,828.00	223,000,000.00
TOTAL FOR CONSTRUCTION FUND (360)		56,861,145.25	40,401,172.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	RESTRICTED STATE REV (GRANTS)	8,978,528.94	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	8,978,528.94	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	8,978,528.94	.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED FEDERAL THRU STATE	2,630,819.98	2,600,000.00	2,600,000.00
	TOTAL RESTRICTED DIRECT	2,630,819.98	2,600,000.00	2,600,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	2,630,819.98	2,600,000.00	2,600,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	50,398,619.16	67,177,788.00	69,914,049.00
	TOTAL INTERFUND TRANSFERS	50,398,619.16	67,177,788.00	69,914,049.00
	TOTAL OTHER RECEIPTS	50,398,619.16	67,177,788.00	69,914,049.00
	TOTAL RECEIPTS	62,007,968.08	69,777,788.00	72,514,049.00
	TOTAL REVENUES	62,007,968.08	69,777,788.00	72,514,049.00

TENTATIVE BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	62,007,968.08	69,777,788.00	72,514,049.00
TOTAL 5100 DEBT SERVICE	62,007,968.08	69,777,788.00	72,514,049.00
TOTAL EXPENDITURES	62,007,968.08	69,777,788.00	72,514,049.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	5,749,228.79	7,510,091.26	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	391,402.66	100,000.00	150,000.00
	TOTAL EARNINGS ON INVESTMENTS	391,402.66	100,000.00	150,000.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PRG	705,475.89	1,545,000.00	2,000,000.00
1612	REIMBURSABLE SCH BREAKFAST PGM	.00	163,000.00	600,000.00
1624	NON-REIMBURSE A-LA-CARTE SALES	288,599.25	1,650,000.00	1,500,000.00
1629	NON-REIMB OTHER FOOD PGMS	-105,654.50	2,013.78	100,000.00
	TOTAL FOOD SERVICE	888,420.64	3,360,013.78	4,200,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	1,000.00	50,000.00
1930	GAIN/LOSS ON SALE OF ASSETS	-12,483.66	52,000.00	55,000.00
1999	OTHER MISCELLANEOUS REVENUE	58,812.24	51,000.00	500,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	46,328.58	104,000.00	605,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,326,151.88	3,564,013.78	4,955,000.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	471,388.94	533,050.00	533,050.00
	TOTAL RESTRICTED	471,388.94	533,050.00	533,050.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	5,716,078.18	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	5,716,078.18	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	6,187,467.12	533,050.00	533,050.00
REVENUE FROM FEDERAL SOURCES				

TENTATIVE BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	64,950,798.21	83,198,054.96	94,923,666.19
	TOTAL RESTRICTED THROUGH THE STATE	64,950,798.21	83,198,054.96	94,923,666.19
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	4,534,415.51	.00	.00
	TOTAL UNDEFINED REV TYPE	4,534,415.51	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	69,485,213.72	83,198,054.96	94,923,666.19
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,986,165.55	.00	.00
	TOTAL INTERFUND TRANSFERS	2,986,165.55	.00	.00
	TOTAL OTHER RECEIPTS	2,986,165.55	.00	.00
	TOTAL RECEIPTS	79,984,998.27	87,295,118.74	100,411,716.19
	TOTAL REVENUES	85,734,227.06	94,805,210.00	100,411,716.19

TENTATIVE BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	25,395,985.64	25,772,121.35	26,805,362.00
0200 EMPLOYEE BENEFITS	-72,382.16	6,541,123.46	7,111,262.19
0280 ON-BEHALF	5,709,102.61	.00	.00
0300 PURCHASED PROF AND TECH SERV	143,959.86	492,844.35	405,297.00
0400 PURCHASED PROPERTY SERVICES	4,327,540.77	3,137,578.35	2,420,970.00
0500 OTHER PURCHASED SERVICES	100,820.23	168,620.34	124,600.00
0600 SUPPLIES	33,455,312.12	52,231,126.28	55,017,100.00
0700 PROPERTY	2,000,333.90	4,308,837.62	3,909,225.00
0800 DEBT SERVICE AND MISCELLANEOUS	66,669.86	159,324.81	117,900.00
TOTAL 3100 FOOD SERVICE OPERATION	71,127,342.83	92,811,576.56	95,911,716.19
5200 FUND TRANSFERS			
0900 OTHER ITEMS	4,323,835.21	3,500,000.00	4,500,000.00
TOTAL 5200 FUND TRANSFERS	4,323,835.21	3,500,000.00	4,500,000.00
TOTAL EXPENDITURES	75,451,178.04	96,311,576.56	100,411,716.19
TOTAL FOR FOOD SERVICE FUND (51)	10,283,049.02	-1,506,366.56	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DAY CARE OPERATIONS (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		1,945,558.43	918,822.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	16,719.00	25,423.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		16,719.00	25,423.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		16,719.00	25,423.00	.00
REVENUE FROM STATE SOURCES				
UNDEFINED REV TYPE				
3700	RESTRICTED STATE REV (GRANTS)	176,290.00	103,011.00	.00
TOTAL UNDEFINED REV TYPE		176,290.00	103,011.00	.00
TOTAL REVENUE FROM STATE SOURCES		176,290.00	103,011.00	.00
TOTAL RECEIPTS		193,009.00	128,434.00	.00
TOTAL REVENUES		2,138,567.43	1,047,256.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DAY CARE OPERATIONS (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	15,000.00	.00
0200	EMPLOYEE BENEFITS	-718.16	50,000.00	.00
0300	PURCHASED PROF AND TECH SERV	34,275.00	65,105.00	.00
0400	PURCHASED PROPERTY SERVICES	2,397.42	48,200.00	.00
0500	OTHER PURCHASED SERVICES	1,499.79	51,000.00	.00
0600	SUPPLIES	39,477.73	447,992.88	.00
0700	PROPERTY	165,115.47	307,975.87	.00
0800	DEBT SERVICE AND MISCELLANEOUS	961.28	23,070.55	.00
0840	CONTINGENCY	.00	50,000.00	.00
	TOTAL 3200 DAY CARE OPERATIONS	243,008.53	1,058,344.30	.00
	TOTAL EXPENDITURES	243,008.53	1,058,344.30	.00
	TOTAL FOR DAY CARE OPERATIONS (52)	1,895,558.90	-11,088.30	.00

TENTATIVE BUDGET REPORT FOR FY 2027

ENTERPRISE FUND (53)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		102,136.28	27,082.62	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	21,303.04	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		21,303.04	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		21,303.04	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	7,108.57	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		7,108.57	.00	.00
TOTAL REVENUE FROM STATE SOURCES		7,108.57	.00	.00
TOTAL RECEIPTS		28,411.61	.00	.00
TOTAL REVENUES		130,547.89	27,082.62	.00

TENTATIVE BUDGET REPORT FOR FY 2027

ENTERPRISE FUND (53)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	14,929.10	7,863.29	.00
0200 EMPLOYEE BENEFITS	735.24	968.07	.00
0280 ON-BEHALF	7,091.28	.00	.00
0500 OTHER PURCHASED SERVICES	748.70	32.39	.00
0600 SUPPLIES	4,005.18	2,665.81	.00
TOTAL 1000 INSTRUCTION	27,509.50	11,529.56	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	22,885.00	12,242.04	.00
0600 SUPPLIES	1,985.20	1,663.80	.00
0840 CONTINGENCY	.00	1,647.22	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	24,870.20	15,553.06	.00
3300 COMMUNITY SERVICES			
0200 EMPLOYEE BENEFITS	2,437.63	.00	.00
0280 ON-BEHALF	.04	.00	.00
TOTAL 3300 COMMUNITY SERVICES	2,437.67	.00	.00
TOTAL EXPENDITURES	54,817.37	27,082.62	.00
TOTAL FOR ENTERPRISE FUND (53)	75,730.52	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

ADULT EDUCATION (54)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		280,307.69	-395,797.36	486,448.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	16,852.26	12,227.83	.00
TOTAL EARNINGS ON INVESTMENTS		16,852.26	12,227.83	.00
COMMUNITY SERVICE ACTIVITIES				
1812	ADULT EDUCATION FEES	272,419.45	988,051.85	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		272,419.45	988,051.85	.00
TOTAL REVENUE FROM LOCAL SOURCES		289,271.71	1,000,279.68	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	33,444.04	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		33,444.04	.00	.00
TOTAL REVENUE FROM STATE SOURCES		33,444.04	.00	.00
TOTAL RECEIPTS		322,715.75	1,000,279.68	.00
TOTAL REVENUES		603,023.44	604,482.32	486,448.00

TENTATIVE BUDGET REPORT FOR FY 2027

ADULT EDUCATION (54)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	7,369.02	.00
0200 EMPLOYEE BENEFITS	.00	935.16	.00
0600 SUPPLIES	-1,643.27	.00	.00
0700 PROPERTY	-382.50	.00	.00
TOTAL 1000 INSTRUCTION	-2,025.77	8,304.18	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	122,611.77	184,995.82	175,171.00
0200 EMPLOYEE BENEFITS	-16,473.35	27,617.44	26,196.00
0280 ON-BEHALF	33,390.29	.00	.00
0300 PURCHASED PROF AND TECH SERV	21,515.00	21,000.00	16,000.00
0400 PURCHASED PROPERTY SERVICES	.00	1,700.00	.00
0500 OTHER PURCHASED SERVICES	8,004.67	10,000.00	11,000.00
0600 SUPPLIES	5,641.13	6,103.54	6,000.00
0700 PROPERTY	382.50	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	47,679.47	.00
0840 CONTINGENCY	.00	297,081.87	252,081.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	175,072.01	596,178.14	486,448.00
TOTAL EXPENDITURES	173,046.24	604,482.32	486,448.00
TOTAL FOR ADULT EDUCATION (54)	429,977.20	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

TUITION PROGRAMS (59)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,426,267.07	357,561.08	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	65,151.69	62,180.57	.00
	TOTAL TUITION	65,151.69	62,180.57	.00
	TOTAL REVENUE FROM LOCAL SOURCES	65,151.69	62,180.57	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	7,262.88	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	7,262.88	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	7,262.88	.00	.00
	TOTAL RECEIPTS	72,414.57	62,180.57	.00
	TOTAL REVENUES	1,498,681.64	419,741.65	.00

TENTATIVE BUDGET REPORT FOR FY 2027

TUITION PROGRAMS (59)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	12,350.56	4,354.59	.00
0200	EMPLOYEE BENEFITS	27,108.85	.00	.00
0280	ON-BEHALF	7,249.93	.00	.00
0500	OTHER PURCHASED SERVICES	.00	2,030.00	.00
0600	SUPPLIES	285,499.01	135,949.45	.00
0700	PROPERTY	60,871.76	211,254.98	.00
0800	DEBT SERVICE AND MISCELLANEOUS	923.00	1,951.00	.00
0840	CONTINGENCY	.00	100,260.06	.00
TOTAL 1000 INSTRUCTION		394,003.11	455,800.08	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	11,703.76	26,925.00	.00
0200	EMPLOYEE BENEFITS	3,420.52	6,711.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		15,124.28	33,636.00	.00
TOTAL EXPENDITURES		409,127.39	489,436.08	.00
TOTAL FOR TUITION PROGRAMS (59)		1,089,554.25	-69,694.43	.00

TENTATIVE BUDGET REPORT FOR FY 2027

JEFF CTY PUB ED FOUNDATION (7000)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	22,207,931.67	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	2,990,147.51	2,322,329.14	.00
TOTAL EARNINGS ON INVESTMENTS		2,990,147.51	2,322,329.14	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	404,493.94	463,603.51	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		404,493.94	463,603.51	.00
TOTAL REVENUE FROM LOCAL SOURCES		3,394,641.45	2,785,932.65	.00
TOTAL RECEIPTS		3,394,641.45	2,785,932.65	.00
TOTAL REVENUES		3,394,641.45	24,993,864.32	.00

TENTATIVE BUDGET REPORT FOR FY 2027

JEFF CTY PUB ED FOUNDATION (7000)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	32.02	5,400.40	.00
0600 SUPPLIES	90,488.25	2,411,493.61	.00
0800 DEBT SERVICE AND MISCELLANEOUS	50,400.00	110,861.09	.00
TOTAL 1000 INSTRUCTION	140,920.27	2,527,755.10	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	55,427.90	66,607.39	.00
0400 PURCHASED PROPERTY SERVICES	9,614.73	11,955.33	.00
0500 OTHER PURCHASED SERVICES	2,369.04	5,858.19	.00
0600 SUPPLIES	501,520.74	772,827.37	.00
0800 DEBT SERVICE AND MISCELLANEOUS	2,610,780.44	21,608,861.44	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	3,179,712.85	22,466,109.72	.00
TOTAL EXPENDITURES	3,320,633.12	24,993,864.82	.00
TOTAL FOR JEFF CTY PUB ED FOUNDATION (7000)	74,008.33	-.50	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	-215,690.67	.00	.00
5331	SALE OF BUILDINGS	-962,808.14	.00	.00
5341	SALE OF MACH/EQUIP/FURN/FIXTUR	-686,996.25	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-1,865,495.06	.00	.00
	TOTAL OTHER RECEIPTS	-1,865,495.06	.00	.00
	TOTAL RECEIPTS	-1,865,495.06	.00	.00
	TOTAL REVENUES	-1,865,495.06	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	63,823,028.89	.00	.00
TOTAL 1000 INSTRUCTION	63,823,028.89	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	78.11	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	78.11	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	110.78	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	110.78	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	3,843,196.17	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,843,196.17	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	2,211.42	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	2,211.42	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	1,054,821.38	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,054,821.38	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	5,729,823.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	5,729,823.00	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	50,351.03	.00	.00
TOTAL 3300 COMMUNITY SERVICES	50,351.03	.00	.00
TOTAL EXPENDITURES	74,503,620.78	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-76,369,115.84	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	1,852,801,312.82	1,894,751,118.11	1,759,084,495.05
TOTAL OF EXPENDITURES FUND 1	1,668,752,602.19	1,889,516,306.00	1,759,084,495.05
TOTAL FOR FUND 1	184,048,710.63	5,234,812.11	.00
TOTAL OF REVENUES FUND 2	201,873,520.54	168,672,595.63	145,682,705.02
TOTAL OF EXPENDITURES FUND 2	196,235,364.72	168,651,415.10	145,682,705.02
TOTAL FOR FUND 2	5,638,155.82	21,180.53	.00
TOTAL OF REVENUES FUND 22	4,547,689.48	.00	.00
TOTAL OF EXPENDITURES FUND 22	4,734,328.19	.00	.00
TOTAL FOR FUND 22	-186,638.71	.00	.00
TOTAL OF REVENUES FUND 25	15,583,570.00	.00	.00
TOTAL OF EXPENDITURES FUND 25	15,011,472.00	.00	.00
TOTAL FOR FUND 25	572,098.00	.00	.00
TOTAL OF REVENUES FUND 310	8,620,402.00	8,620,402.00	8,428,793.00
TOTAL OF EXPENDITURES FUND 310	8,620,402.00	8,620,402.00	8,428,793.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	55,012,740.02	58,557,386.00	61,485,256.00
TOTAL OF EXPENDITURES FUND 320	42,779,505.66	58,557,386.00	61,485,256.00
TOTAL FOR FUND 320	12,233,234.36	.00	.00
TOTAL OF REVENUES FUND 360	193,217,619.57	125,000,000.00	223,000,000.00
TOTAL OF EXPENDITURES FUND 360	136,356,474.32	84,598,828.00	223,000,000.00
TOTAL FOR FUND 360	56,861,145.25	40,401,172.00	.00
TOTAL OF REVENUES FUND 400	62,007,968.08	69,777,788.00	72,514,049.00
TOTAL OF EXPENDITURES FUND 400	62,007,968.08	69,777,788.00	72,514,049.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	85,734,227.06	94,805,210.00	100,411,716.19
TOTAL OF EXPENDITURES FUND 51	75,451,178.04	96,311,576.56	100,411,716.19
TOTAL FOR FUND 51	10,283,049.02	-1,506,366.56	.00
TOTAL OF REVENUES FUND 52	2,138,567.43	1,047,256.00	.00
TOTAL OF EXPENDITURES FUND 52	243,008.53	1,058,344.30	.00
TOTAL FOR FUND 52	1,895,558.90	-11,088.30	.00
TOTAL OF REVENUES FUND 53	130,547.89	27,082.62	.00
TOTAL OF EXPENDITURES FUND 53	54,817.37	27,082.62	.00
TOTAL FOR FUND 53	75,730.52	.00	.00
TOTAL OF REVENUES FUND 54	603,023.44	604,482.32	486,448.00
TOTAL OF EXPENDITURES FUND 54	173,046.24	604,482.32	486,448.00
TOTAL FOR FUND 54	429,977.20	.00	.00
TOTAL OF REVENUES FUND 59	1,498,681.64	419,741.65	.00
TOTAL OF EXPENDITURES FUND 59	409,127.39	489,436.08	.00
TOTAL FOR FUND 59	1,089,554.25	-69,694.43	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL OF REVENUES FUND 7000	3,394,641.45	24,993,864.32	.00
TOTAL OF EXPENDITURES FUND 7000	3,320,633.12	24,993,864.82	.00
TOTAL FOR FUND 7000	74,008.33	-.50	.00
TOTAL OF REVENUES FUND 8	-1,865,495.06	.00	.00
TOTAL OF EXPENDITURES FUND 8	74,503,620.78	.00	.00
TOTAL FOR FUND 8	-76,369,115.84	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	2,228,544,282.32	2,227,505,274.33	2,075,579,413.26
GRAND TOTAL OF EXPENDITURES	2,012,464,852.33	2,223,836,430.98	2,075,579,413.26
GRAND TOTAL	216,079,429.99	3,668,843.35	.00

TENTATIVE BUDGET REPORT FOR FY 2027
REPORT OPTIONS

Fiscal Year for reports	2027
Projections	17003 17008
	17009 27002
	27051 27054

Budget Level	3
Include account detail?	N
Output file options	P

P - Proof Report Only
M - Electronic File & Spreadsheet Only
B - Both Proof Report & Electronic File/Spreadsheet

** END OF REPORT - Generated by Harris, Melissa L **