

Bullitt County Public Schools

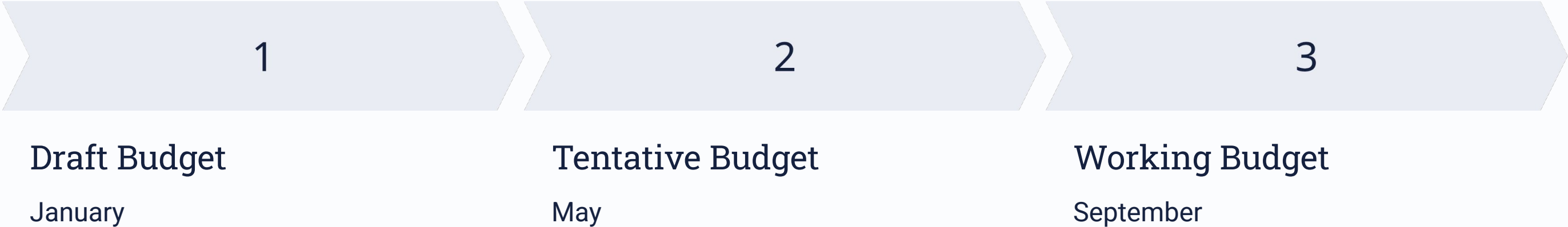
Tentative Budget 2026–2027

Presented by Lisa Lewis
Director of Finance

May 4, 2026



Budget Cycle



The budget moves through three formal stages across the fiscal year, with each phase refining projections as new data becomes available.

Total Budget at a Glance

\$177.2M

General Fund

Total general fund budget for FY 2026–27

\$9.2M

Food & Nutrition

Total food nutrition fund budget

4.44%

District Contingency

State minimum is 2%



Revenue Overview

Bullitt County Public Schools draws revenue from four primary sources: **property taxes, permissive taxes, other local revenues, and state/federal grants** – anchored by the SEEK formula allocation.

Local Revenue Sources

Property & Permissive Taxes

Core local funding includes property taxes and a **3% utility tax** applied to telephone, electric, water, natural gas, and cable television services.

Other Local Revenues

- Interest on deposits
- Transportation reimbursements
- Indirect cost transfers

Property Assessment Values

Bullitt County property assessments have grown steadily, strengthening the local tax base over the past five years.

\$8.5B

2022

\$9.7B

2023

+14.02%

\$10.6B

2024

+8.48%

\$11.4B

2025

+7.73%

\$12.9B

2026

+13.27%

Rising property assessments directly support increased local revenue for the district.

Forecast for 2027 is \$13.9B (8.13% increase).

Grants Supporting Our Schools

Federal Grants

- Special Education
- Perkins

State Grants

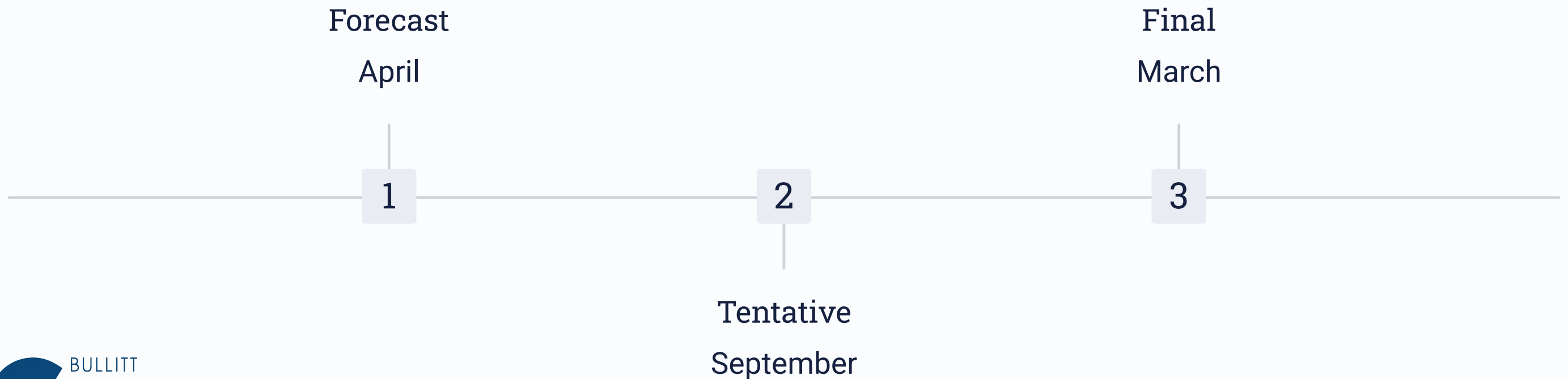
- Extended School Services
- Gifted & Talented

Local Grants

- Bullitt County Foundation
- Metro United Way

Understanding SEEK

SEEK (Support Education Excellence in Kentucky) is a formula-driven state allocation based on **Average Adjusted Daily Attendance (AADA)**.



Final SEEK Calculations – Last 5 Years

Final **SEEK** calculations for Bullitt County over the past five years reflect fluctuations in **AADA** and per-pupil funding adjustments.



* Values rounded to millions for clarity. Percentages indicate change from prior year.

2025–26 SEEK Final

- Our district had \$19,336,383 from local tax dollars to allocate to the Building Fund.
- Our district had \$1,898,737 from state dollars to allocate to the Building Fund.
- These funds can **ONLY** be used to pay debt service or building which must be in the District Facility Plan.

SEEK INPUTS:			
Assessment	\$ 12,890,922,430	Prior Year End of Year AADA	11,684.192
Per Pupil Assessment	\$ 1,102,718	Growth	5.938
91-92 State Per Pupil Funding	\$ 2,570.00	Prior Year AADA Plus Growth	11,690.130
Transportation (Unprorated)	\$ 8,592,061	At Risk	5,728.773
Maximum Tier I Rate	44.5	Prior Year December 1 Child Count	
Levied Equivalent Rate	75.4	Low (Severe: Weight 2.35)	428
Base Year Levied Equivalent Rate	75.4	Moderate (Moderate: Weight 1.17)	974
Current year Levied Equivalent Rate	79.6	High (Speech: Weight 0.24)	360
Current Year Second Month Growth %	0.051	Prior Year Home & Hospital	16.275
		Limited English Proficiency	425

NICKELS CALCULATION:				
	<u>Local</u>	<u>State</u>	<u>Prorated Adjustment</u>	<u>Adjusted State</u>
FSPK	\$ 6,445,461	\$ 632,912	\$ 0	\$ 632,912
Original Growth	\$ 6,445,461	\$ 1,265,825	\$ 0	\$ 1,265,825
Equalized Growth	\$ 6,445,461			
Recallable	\$ 0	\$ 0	\$ 0	\$ 0
Equalized Facility Funding	\$ 0	\$ 0	\$ 0	\$ 0
BRAC	\$ 0	\$ 0	\$ 0	\$ 0
Category Five	\$ 0	\$ 0	\$ 0	\$ 0

2025–26 SEEK Final

- Every \$1 million increase in local property assessment means \$3,000 less in SEEK allocated funds
- Our district had \$1,169,013 from state dollars to allocate to Capital Outlay.
- These funds can ONLY be used to pay debt service or building which must be in the District Facility Plan.

SEEK CALCULATION:			SEEK STATE CALCULATION:		
	Per Pupil	Total		Total	
Guaranteed Base *	\$ 4,586	\$ 53,610,936	Guaranteed Base *	\$ 53,610,936	
At Risk	337	3,940,823	At Risk	3,940,823	
Home & Hospital	6	73,010	Exceptional Child	10,234,943	
Exceptional Child	876	10,234,943	Home & Hospital	73,010	
Transportation	596	6,966,232	Limited English Proficiency	187,109	
Limited English Proficiency	16	187,109	Hold Harmless	0	
Calculated Base Funding	\$ 6,417	\$ 75,013,053	Prior Year Adjustment	0	
Less 30 Cent Local Effort	3,308	38,672,767	Adjustments **	-6,879	
Calculated State Portion	\$ 3,109	\$ 36,340,286	January Growth **	0	
Base Prorated Adjustment	0	0	4% Adjusted Assessment **	0	
Prior Year Adjustment	0	0	Negative Payment	0	
Adjusted State Portion	\$ 3,109	\$ 36,340,286	Less 30 Cent Local Effort	38,672,767	
State Tier I	103	1,199,216	Less Capital Outlay	1,169,013	
State Tier I Prorated Adjustment	0	0	Base Prorated Adjustment	0	
Adjusted Tier I	\$ 103	\$ 1,199,216	SEEK State Amount	\$ 28,198,162	
Hold Harmless	0	0			
January Growth **		0			
4% Adjusted Assessment **		0			
Adjustments **	-1	-6,879			
Total State SEEK *	\$ 3,211	\$ 37,532,623			
Unallocated Amount		0			
Total State Funds		\$ 37,532,623			
Less Capital Outlay		1,169,013			
Net General Fund SEEK		\$ 36,363,610			

Statewide Equalization is \$1,211,000.00.

SEEK Snapshot: 2025–26 vs. 2026–27

Component	FY 2025–26 Final	FY 2026–27 Forecast
Guaranteed Per Pupil	\$4,586	\$4,626
Assessment	\$12,890,922,430	\$13,938,611,057
Building Fund	\$19,336,383	\$20,907,917
Capital Outlay	\$1,169,013	\$1,167,500
Total SEEK	\$36,363,610	\$32,787,236

i Forecast reflects growth in per-pupil guarantee and local assessment values.

Note: 2027-28 guaranteed per pupil will be \$4,792.

Student Learning



Engaged & Well-Rounded Students



Fiscal & Operational Care



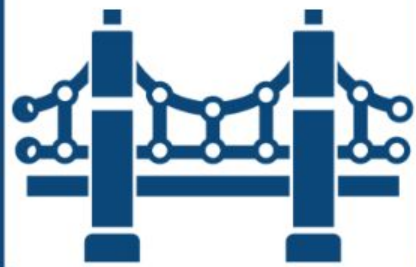
Life Readiness



Safety & Well-Being



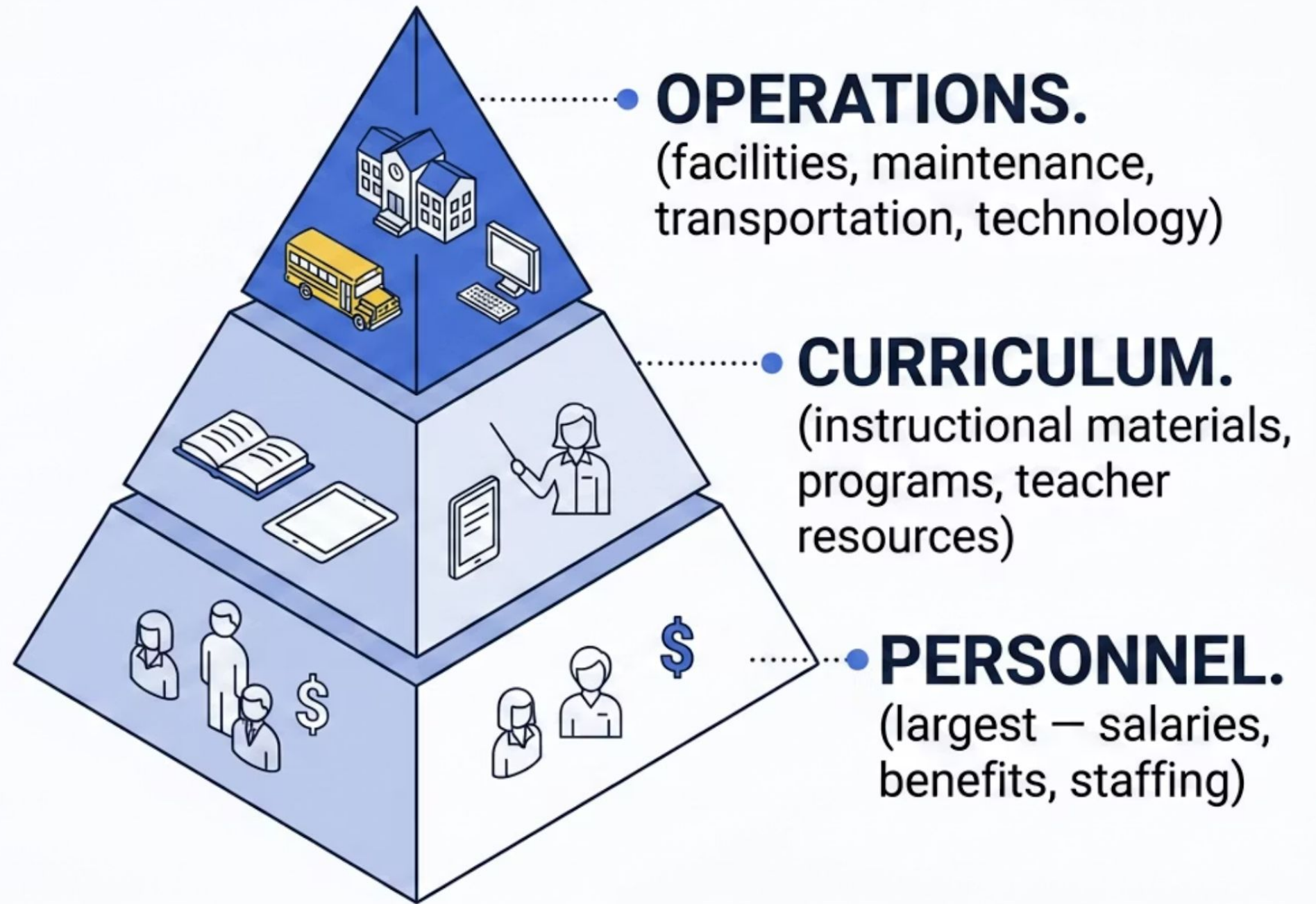
Community Collaboration & Engagement



BCPS



Where the Money Goes



The budget is organized around three pillars: **Personnel** remains the largest investment, followed by **Curriculum** and **Operations** – all aligned to student success.



Employee Retention & Compensation

Sustaining salary and step increases is essential to attracting and retaining quality educators.

Investing in Our People

3%
Salary Scale Increase
We are increasing the Salary Scale for all employees by 3%

28
Salary Steps
A new step added – scale now extends to 28 years

100%
All Employees
Step increase applies to every eligible employee



PhD/EdD Supplement
New PhD/EdD supplement created to recognize and reward advanced academic credentials

- This means an average pay increase of 4.75% and up to 7.98% next year for employees
- Over the last 5 years pay has increased by an average of 23.11% and up to 27.55% depending on rank and years of experience

✓ Competitive compensation supports employee retention – a top district priority.

Total Additional Investment

\$3,695,648



Curriculum & Instructional Resources/Support

Ensuring teachers and staff have the appropriate resources is essential to ensuring our students have the learning experiences needed for us to deliver on the expectations our community has for us.

Curriculum/Instruction Investments

1

Gifted & Talented

Add one G&T teacher at the middle school level

2

Astra Extended Days

Add 5 extended days for existing Astra teachers to deepen instructional programming and add one teacher

3

Kindergarten Camps

Fund Kindergarten camps in late July and August due to the loss of a grant

4

District-Wide Core Curriculum Development

Sustain district-wide curriculum development as a long-term strategic investment

Curriculum Tools and Resources

- 1 SeeSaw Learning
Grades K-2
- 2 Curriculum Associates iReady Core Math
Grades K-8
- 3 CommonLit
Grades 6-12
- 4 SchoolLinks Platform
District-Wide
- 5 Imagine Learning (Edgenuity/EdgeX)
Grades 6-12
- 6 Magma Math
Select schools: BES, CES, FES, LJES, MES, OES, RES, SES, BMS, BLMS, HMS, MWMS, and ZMS
- 7 DBQ Project
Grades 7-12

- 8 Math Medic
Grades 9-12
- 9 Kognity
Grades 9-12

Total Additional Investment

\$1,350,381

Specialized Support



New Positions Added

9 Special Education teachers

14 Instructional health assistants

1 EL teacher and tutor

1 Instructional tutor at Brooks Elementary
(TSI school, funded through June 2028)

1 Counselor for Preschool/Astra Program

- Speech Pathologists Stipend

Total Additional Investment

\$1,261,395

Performing Arts Support



Percussion Director Stipend

Competitive Marching Band Percussion Director – one stipend at each high school



Winter Guard Stipend

Competitive Winter Guard stipend – one at each high school

Total Additional Investment

\$15,849

Re-tooling District Positions

Director of Organizational Compliance & Title IX

This is expanding our Title IX Compliance Coordinator position to provide leadership and oversight of organizational compliance systems, investigations, policy and procedure implementation, and regulatory accountability.

Director of Early Childhood & Specialized Learning

This will expand our Pre-School Coordinator position to oversee our Preschool Program and Compass Academy, with the potential to include the Gifted and Talented (GT) and English Language Learner (ELL) programs as they expand.

Both roles reflect the district's commitment to structured leadership in compliance and student development.

Total Additional Investment

\$20,845



KEY PRIORITY

Student & Staff Safety

Safety is a cornerstone of the FY 2026–27 budget. The district is committed to maintaining existing systems and expanding protection through a new school police department.

Weapons Detection & Safety Systems



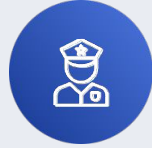
Maintaining New Systems

The district is currently installing weapons detection systems at the high schools only – systems will be operational following completion this fiscal year.

Expanding Safety

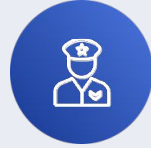
The district is establishing its own School Police Department to expand safety coverage district-wide – protecting students, staff, and the community.

Establishing the School Police Department



Chief of Police

One Chief of Police to lead the department




Two Police Officers

Two officers assigned to district schools



Full Funding

Budget covers salaries, training, supplies, computers, weapons, vehicles, and uniforms

 The district is taking a deliberate, phased approach – building the School Police Department incrementally to ensure sustainable growth and community confidence.

Total Additional Investment

\$538,451

School Buses



School Bus Purchases

The district has allocated funds to support the purchase of 7 school buses.

Total Investment

\$1,300,000

Facilities & Infrastructure

Lebanon Junction Elementary

Funding for purchase of new HVAC
units

North Bullitt High School

Addressing plumbing issues

Mt. Washington Middle School

Water source heat pump
replacement

Trane Software Upgrade

Upgrading a 20-year antiquated HVAC control system

Maintenance Office

Asphalt improvements at the maintenance facility

Total Investment

\$2,831,882

Current Construction Projects

Bullitt East Fine Arts
Renovation

Bernheim Middle School
Renovation

Life Safety Upgrades

Phase II Athletics and
Fieldhouses

Phase III Athletics

Mt. Washington Property
Acquisition

North Bullitt High School
Roof Top Unit Replacement

North Bullitt High School
Audio Enhancement

Hebron Middle School
Audio Enhancement

Health & Student Services



Add One Nurse

A new school nurse position is funded in FY 2026–27 to strengthen student health services across the district.

- ⓘ Student wellness directly supports attendance and academic performance.

Total Additional Investment

\$78,776.46

On the Horizon – Key Challenges

→ Construction Costs

Rising costs continue to pressure capital and facilities planning

→ Attendance

Chronic absenteeism impacts SEEK funding and student outcomes




→ Employee Retention

Competitive compensation and benefits are critical to retaining quality staff

→ New Legislation

Compliance with new mandates – including maternity leave – requires ongoing budget adjustments

Budget Priorities Summary

<p> Employee Compensation & Retention</p> <p>3% raise the salary scale + step increase for all employees; PhD/EdD Supplement</p>	<p> Curriculum / Instructional Support</p> <p>G&T expansion, increased special education staffing, Astra programming, Kindergarten camps, district-wide curriculum and instructional resources for teachers</p>	<p> School/Community Safety</p> <p>BCPS Police Department with Increase in SROs, Weapons Detection Implementation at the High Schools, Facility & Infrastructure Improvements, School Nurse Addition, Bus Fleet</p>
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These three priorities anchor the FY 2026–27 budget and reflect the Board's commitment to students, staff, and community.

4.44% Contingency

Over twice the legal requirement

Thank You

Bullitt County Public Schools – Fiscal Year Tentative Budget 2026–2027

Lisa Lewis, Director of Finance | May 4, 2026

❏ Questions and discussion welcome. Full budget documentation available upon request.

