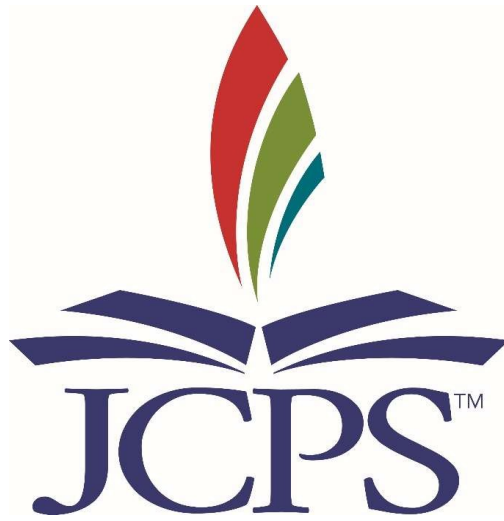




OUR VISION

**All Jefferson County
Public Schools
students graduate
prepared,
empowered, and
inspired to reach
their full potential
and contribute as
thoughtful,
responsible citizens
of our diverse,
shared world.**

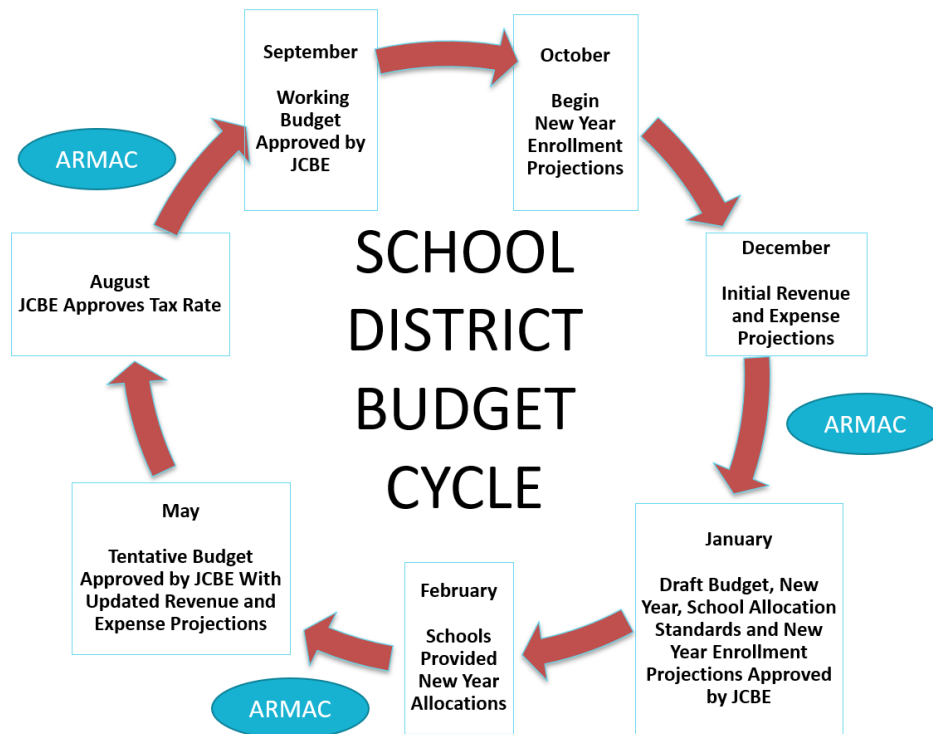
Jefferson County Public Schools FY 2025-26 Tentative Budget May 2026

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Stages of Budget Development

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



Draft Budget

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

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

- Represents strategic fund allocation reductions identified by the Superintendent and Cabinet totaling \$114,640,615.
- Includes a 3% Cost of Living (COLA) salary increase for FY 2025-26. This comprises a 14% total salary increase approved by the Board over four fiscal years (3% in FY26, 2% in FY25, 5.0% in FY24 and 4.0% in FY23). The net result of a 14% COLA is a recurrent increase to the General Fund expenses of \$140,000,000.
- Represents a base SEEK per pupil guarantee of \$4,586. The increase in base SEEK combined with an increase in transportation reimbursement contribute to an increase in revenue of \$23,565,347 in FY26 compared to FY25.
- Assumes a 3.5% increase in property tax assessments.
- Assumes a tax rate that will provide the allowable 4.0% revenue increase as allowed by statute. The final tax rate will be submitted for Board approval in August before the Working Budget is presented in September.
- Assumes occupational tax revenue to remain stable with no notable change.
- Assumes cost of utilities to remain stable with no notable change.
- Assumes County Employees Retirement System (CERS) employer rate will decrease from 23.34% in FY24 to 18.62% in FY26 per the Kentucky Public Pensions Authority.
- Provides school funding reflective of the FY26 JCPS School Allocation Standards.
- Provides \$29,815,528 for Racial Equity Funds. Prior to the Racial Equity allocations, that began in FY24, many schools were receiving non-standardized additional funding supports. The student-weighted formula within Racial Equity Funds standardizes additional school supports based on the JCPS Needs Index as well as AIS and Choice Zone status.

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

Tentative Budget

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

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

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

Working Budget

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

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

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

REVENUES

General Fund Receipts

District revenue receipts are a combination of Property Tax, Occupational Tax, State SEEK and other much smaller sources. By law, a local school district may approve a property tax rate each year that will provide enough revenue in the new year to experience up to a 4% increase in certain revenue categories compared to the prior year. The approved property tax rate in any given year impacts the revenues in every subsequent year; for example, when only a compensating rate is approved in any given year, the result would be an estimated forfeiture of \$150 million over a five-year period in Jefferson County. For the Tentative Budget of FY 2025-26, we have assumed this **maximum allowable increase in total revenue without recall of 4% (\$29,132,100)**.

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

Property Tax

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

Occupational Tax

We are currently projecting Occupational taxes to remain steady compared to last fiscal year. Locally-assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. Occupational tax revenue is subject to economic conditions and this tax tends to provide for measurement of the local workforce and the strength of the local economy. For example, the recession of 2010 resulted in decreases in occupational taxes for two years. Although this category rebounded after the 2010 recession, the more recent recession caused by economic slowdown due to the pandemic resulted in a \$9.4 million decrease in revenue in FY 2019-20, an unprecedented 5.7% decrease. The forecast for these taxes is projected based upon historical trends, current year data from the Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational taxes (\$212,522,322) represent **17.6% of projected FY 2025-26 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

Indirect Costs From Grants

Indirect costs are a source of General Fund revenue from the administration of large grants. A maximum defined percentage of a grant that allows indirect costs is a result of services provided to the grant such as payroll processing, accounting services and administrative services. Indirect revenue (**\$5,364,135**) represent **0.4%** of General Fund receipts in FY 2025-26.

State SEEK Funding

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

In FY 2025-26, the "Guaranteed Per Pupil Base" funding for JCPS students is set by the Commonwealth at \$4,586, which provides a SEEK funding calculation of \$573,472,473. However, the District does not receive this amount from the state; the "30 cent local effort" from local tax assessments reduces the state contribution by \$340,989,515 and Capital Outlay sets aside another \$8,444,131. The resulting State SEEK funding support in FY 2025-26 is projected to be \$224,038,827. State SEEK support and Other State Revenue (\$1,860,384) represent **18.8% of projected FY 2025-26 General Fund revenue receipts**, excluding fund balance and state-paid employee benefits.

SEEK Revenue Calculation

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

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

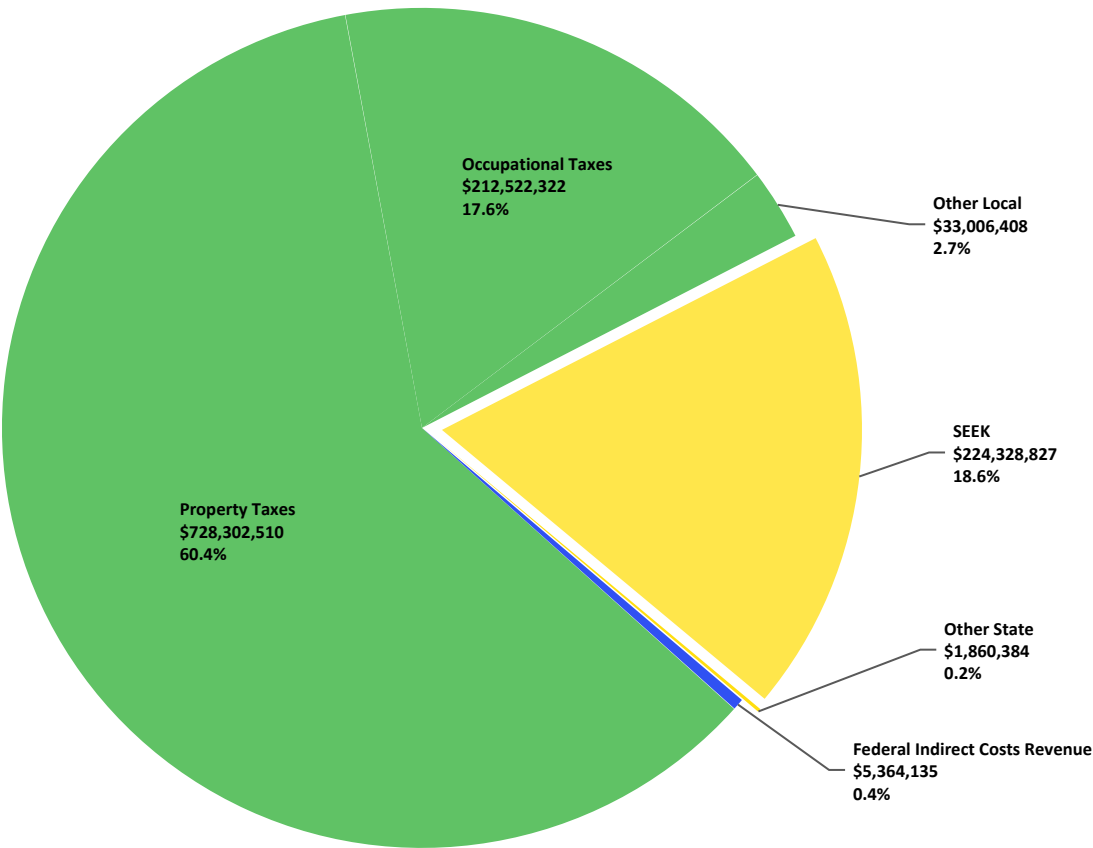
	FY24 KDE Final	FY25 KDE Updated 02/25/25	FY26 Tentative Budget (Projected)	Change
JCPS Tax Assessment	\$ 101,046,407,460	\$ 109,819,489,581	\$ 113,663,171,716	3.5%
prior year	83,587	84,441	84,441	0
AADA Plus Growth	84,318	86,204	86,204	0
Transportation Reimbursement (Prorated)	\$ 75,280,460	\$ 75,280,460	75,280,460	0
Prior Year 12 mo. Ave. Free Lunch Pupils	57,301.408	60,043.915	60,044	0
LEP Count	15,196	17,786	17,786	0
Prior Year December 1 ECE Count				
severe	2,842	2,974	2,974	0
moderate	7,028	7,352	7,352	0
speech	1,972	1,945	1,945	0
Prior Year Home and Hospital	483.000	339.149	339.149	0
SEEK Base Per Pupil	4,200	4,326	4,586	6.0%
Guaranteed Base: SEEK base * AADA Plus	\$354,137,477	\$365,293,094	\$387,210,680	6.0%
AT Risk: SEEK base * 0.15 * # students	\$36,099,887	\$38,962,496	\$41,300,246	6.0%
Home and Hospital: SEEK base-\$100 * #	\$1,981,120	\$1,433,244	\$1,521,273	6.0%
ESL: SEEK base * 0.096 * # students	\$6,127,027	\$7,386,455	\$7,829,642	6.0%
ECE				
severe: SEEK base * 2.35 * # students	\$28,050,540	\$30,233,981	\$32,048,020	6.0%
moderate: SEEK base * 1.17 * # students	\$34,535,592	\$37,211,560	\$39,444,253	6.0%
speech: SEEK base * 0.24 * # students	\$1,987,776	\$2,019,377	\$2,140,539	6.0%
Transportation (Prorated)	\$42,685,557	\$55,568,735	\$61,977,819	11.5%
Calculated Base Funding	\$505,604,977	\$538,376,080	\$573,472,473	6.5%
LESS .30 Local Effort: tax assessments * 0.003	\$303,139,222	\$329,458,469	\$340,989,515	3.5%
General Fund SEEK State Portion	\$202,465,754	\$208,917,611	\$232,482,958	
4% Adjusted Assessment	\$1,038,404			
Adjustments per KDE	-\$29,400			
Total State SEEK	\$203,474,758	\$208,917,611	\$232,482,958	
Less Capital Outlay: \$100*AADA Plus Growth	\$8,431,845	\$8,444,131	\$8,444,131	
General Fund SEEK State Portion Adjusted	\$195,042,914	\$200,473,480	\$224,038,827	
Difference From Prior Year	\$ (29,896,086)	\$5,430,567	\$23,565,347	

General Fund Receipts

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

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

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



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

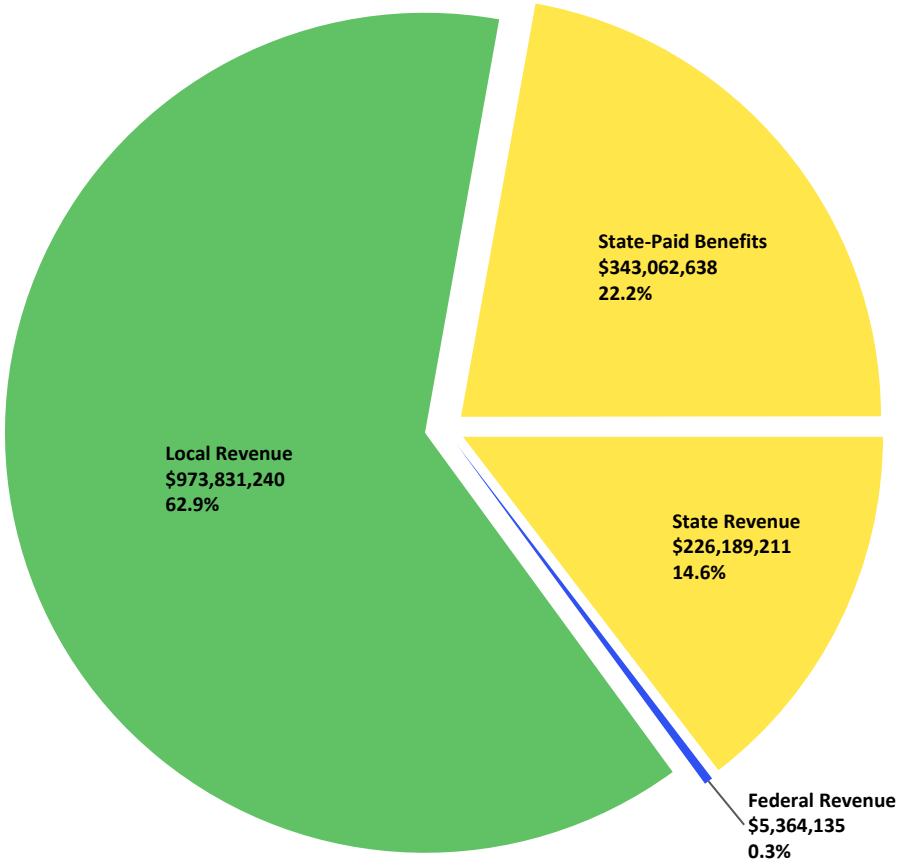
Property Taxes	\$ 728,302,510	60.4%
Occupational Taxes	\$ 212,522,322	17.6%
Other Local	\$ 33,006,408	2.7%
SEEK	\$ 224,328,827	18.6%
Other State	\$ 1,860,384	0.2%
Federal Indirect Costs Revenue	\$ 5,364,135	0.4%
TOTAL	\$ 1,205,384,586	100.0%

General Fund Revenue Including State-Paid Benefits

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

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

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



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

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

All Sources of Funding

The Tentative Budget for FY 2025-26 for all funds is projected at **\$1,923,151,695**. The overall budget for JCPS consists of several funds; however, the General Fund is the main source of funding for operational needs of the District. The following are projected FY 2025-26 allocations for all funds received by Jefferson County Public Schools.

Fund 1: General Fund

District expenses are primarily funded by property taxes, occupational taxes, and state SEEK. School-level allocations, including District-wide school-centered costs, are 79.5% of the budget. This General Fund budget allocates 96.7% of funding for services directly related to serving students, including district-wide school-centered costs. Approximately 3% of funding goes toward “business office” operational expenses (function series 2500), such as District Administration, Accountability & Research, Communication, Finance, Human Resources, and Information Technology. General Fund is projected at **\$1,548,447,224** including **\$1,205,384,586** of New Year Receipts and **\$343,062,638** of in-kind state-paid benefits.

Fund 2: Special Revenue Fund

This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This multi-year fund involves grants that are often allocated beyond a single fiscal year. Some grant awards will not be known until the Working Budget in September. The total allocation of grants in Fund 2 is projected at **\$120,378,784**.

Fund 310: Capital Outlay

Capital Outlay is funded by \$100 per Adjusted Average Daily Attendance (AADA) by the SEEK formula and used for bond payment and capital improvement. Capital Outlay funds are limited to major facility project that are 20% of the value of a property and have a 30-year life. The allocation of Fund 310 is projected at **\$8,444,131**.

Fund 320: Building Fund

The Building Fund is supported by the “nickel tax” within the property tax rate and is used for bond payments and capital improvements. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources. The allocation for Fund 320 is projected at **\$56,831,586**.

Fund 360: Construction Fund

This multi-year capital project fund houses the proceeds of bondable projects in support of addressing our unmet facility needs of JCPS which currently exceed \$1 billion. The allocation for Fund 360 is projected at **\$100,000,000**.

Fund 51: Nutrition Services Fund

Local and federal funding is provided for Nutrition Services. This fund includes revenue from federal funding on free/reduced meals as well as revenue from families who pay for school meals. The allocation for Fund 51 is projected at **\$87,295,119**.

Fund 52: Daycare Operations

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

Fund 53: Enterprise Programs

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

Fund 54: Adult Education Fund

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

Fund 59: Tuition Preschool Program

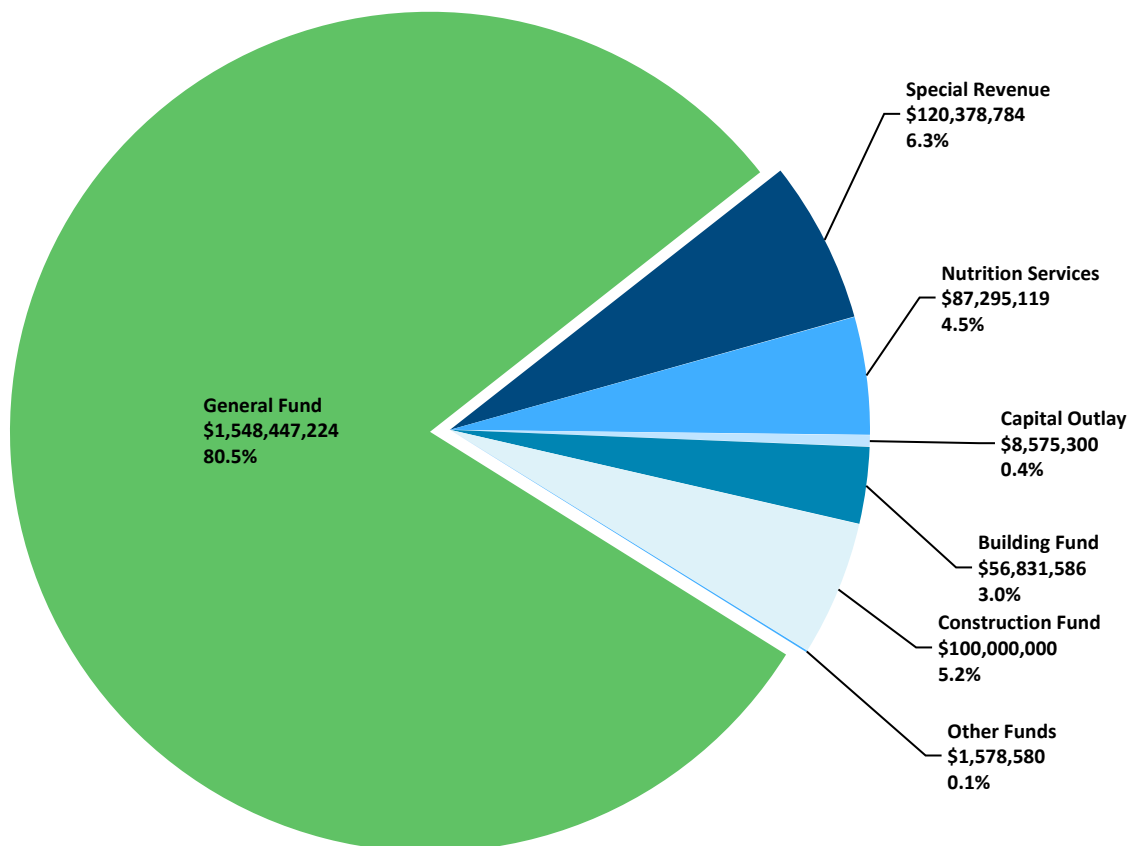
Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The allocation for Fund 59 is projected at **\$436,403**.

Revenue: All Funds

General Fund Revenue consists of local revenue (property and occupational taxes), state revenue (SEEK and state-paid benefits) and federal revenue from permissible “indirect costs” associated with federal grants. General Fund Revenue is the largest component (80.5%) of the entire JCPS Budget. **Special Revenue** (6.3%) comes from local, state and federal grants and **Nutrition Services** (4.5%) is largely subsidized by a federal grant.

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

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



All Funds FY 2025-26

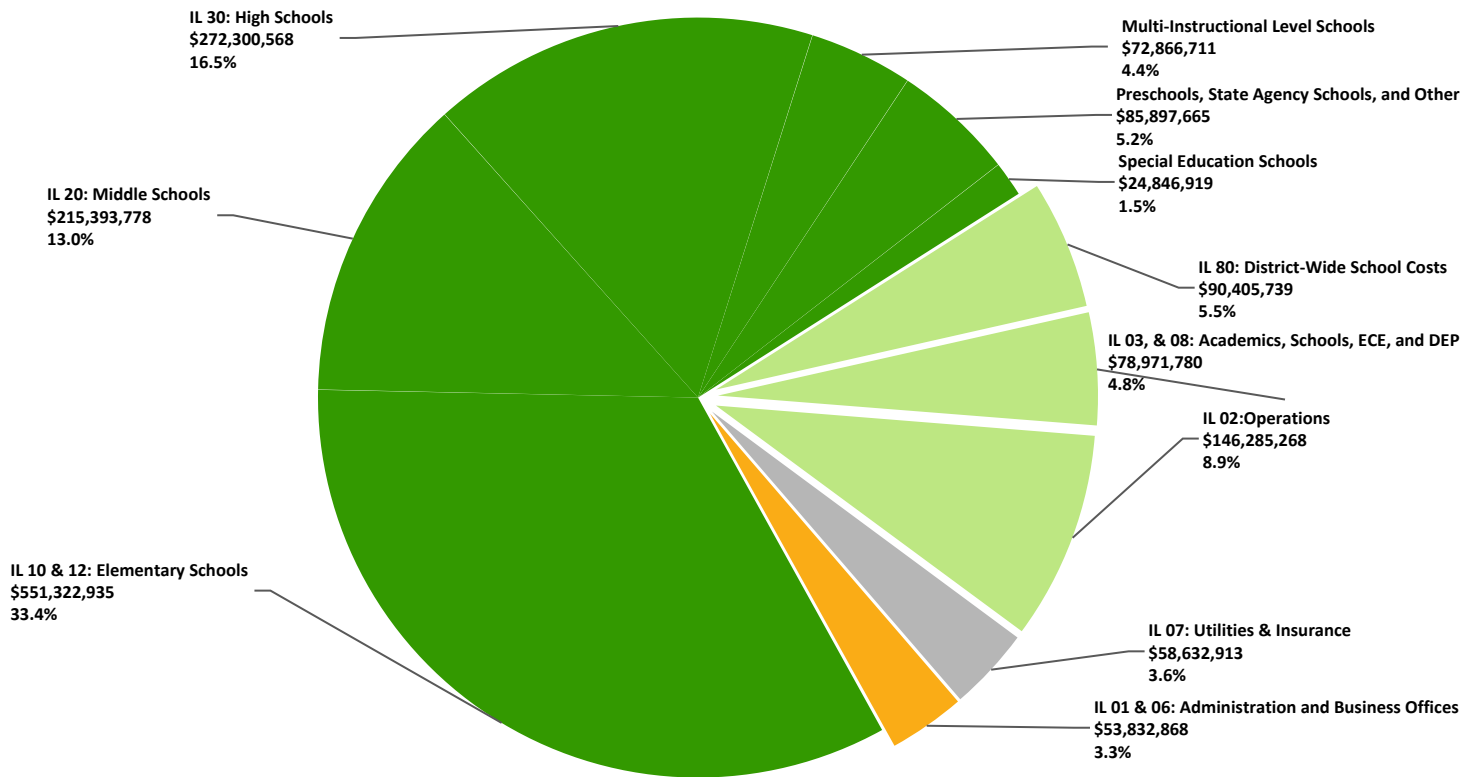
\$1,923,151,695

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

EXPENSES

Expenses By Instructional Level

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



Expenses By Instructional Level FY 2025-26

\$1,650,757,144

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

Instructional Level 1 - Administration Division

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

Instructional Level 2 - Operations Division

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

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

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

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

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

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

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

Instructional Level 4 - Accounting, Research and Systems Improvement

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

Instructional Level 6 - Business Offices

Business Offices include the following Divisions:

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

Instructional Level 7 - Utilities & Insurance

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

Instructional Level 8 - Division of Diversity, Equity & Poverty

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

Instructional Level 10 - Elementary Schools

Regular education elementary schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Tentative Budget of **\$551,322,935 for elementary schools** includes the Board-Approved Site Based Allocations and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

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

Instructional Level 20 - Middle Schools

Regular education middle schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Tentative Budget of **\$215,393,778 for middle schools** includes the Board-Approved Site Based Allocations and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

The Middle Schools allocations also include **\$5,641,926** for middle schools for implementation of Explore pathways, **\$1,659,000** to support the Middle School Teams scheduling initiative, and **\$4,093,000** to support AIS and Choice Zone stipends and extra professional development days for middle schools.

Instructional Level 30 - High Schools

Regular education high schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2025-26 Tentative Budget of **\$272,300,568 for high schools** includes the Board-Approved Site Based Allocations and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

The High Schools allocations also include **\$10,761,960** in additional funding for high school Academy career pathways and other CTE programs and **\$2,124,000** to support AIS and Choice Zone stipends and extra professional development days for high schools.

Instructional Level 70 - Multi-Instructional Level Schools

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

The FY 2025-26 Tentative Budget of **\$72,866,711** for multi-instructional level schools includes the Board-Approved Site Based Allocations and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations). This allocation also includes **\$2,249,000** to support AIS and Choice Zone stipends and extra professional development days for multi-instructional level schools.

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

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

Instructional Level 71 - Special Education Schools

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

Instructional Level 80 - District-Wide School Costs

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

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

During the Tentative Budget, District-Wide School Costs also includes the following items that will be allocated with the appropriate schools by the time of the Working Budget:

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

Special School Programs

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

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

Small Elementary Schools

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

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

Small Secondary Schools

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

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

Future State Funds

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

Future State Funds	
Racial Equity Funds	\$ 29,815,528
AIS and Choice Zone Stipends & Extra PD Days	\$ 19,085,500
Choice Zone Reduced Class Size	\$ 1,790,614
Summer Backpack League	\$ 4,160,000
Elev8 Learning Centers	\$ 2,358,945
	\$ 57,210,587

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

Initiatives, Programs and Other Investments Unique to JCPS

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

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

CONCLUSION

Beginning Fund Balance & Contingency

To better understand the financial status of a district, we must analyze the relationship among Fund Balance, Carry Forward, Carryover, Contingency and Prior Year (PY) Unused Salary Allocation. An important distinction is that Fund Balance and Carry Forward are known “balance sheet” calculations that reflect the District’s financial standing at the time of the closing of the prior fiscal year. In contrast, Contingency, Carryover and Prior Year (PY) Unused Salary Allocation are aspects of the District’s allocation of funds.

Fund Balance

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

Beginning Fund Balance

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

Carry Forward

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

Carryover

Carryover is the unused balance in the schools’ General Fund flexible accounts that are provided back to the schools in the subsequent year. Carryover provides schools the opportunity to plan for specific needs and removes the “use it or lose it” mentality that may lead to financial inefficiencies.

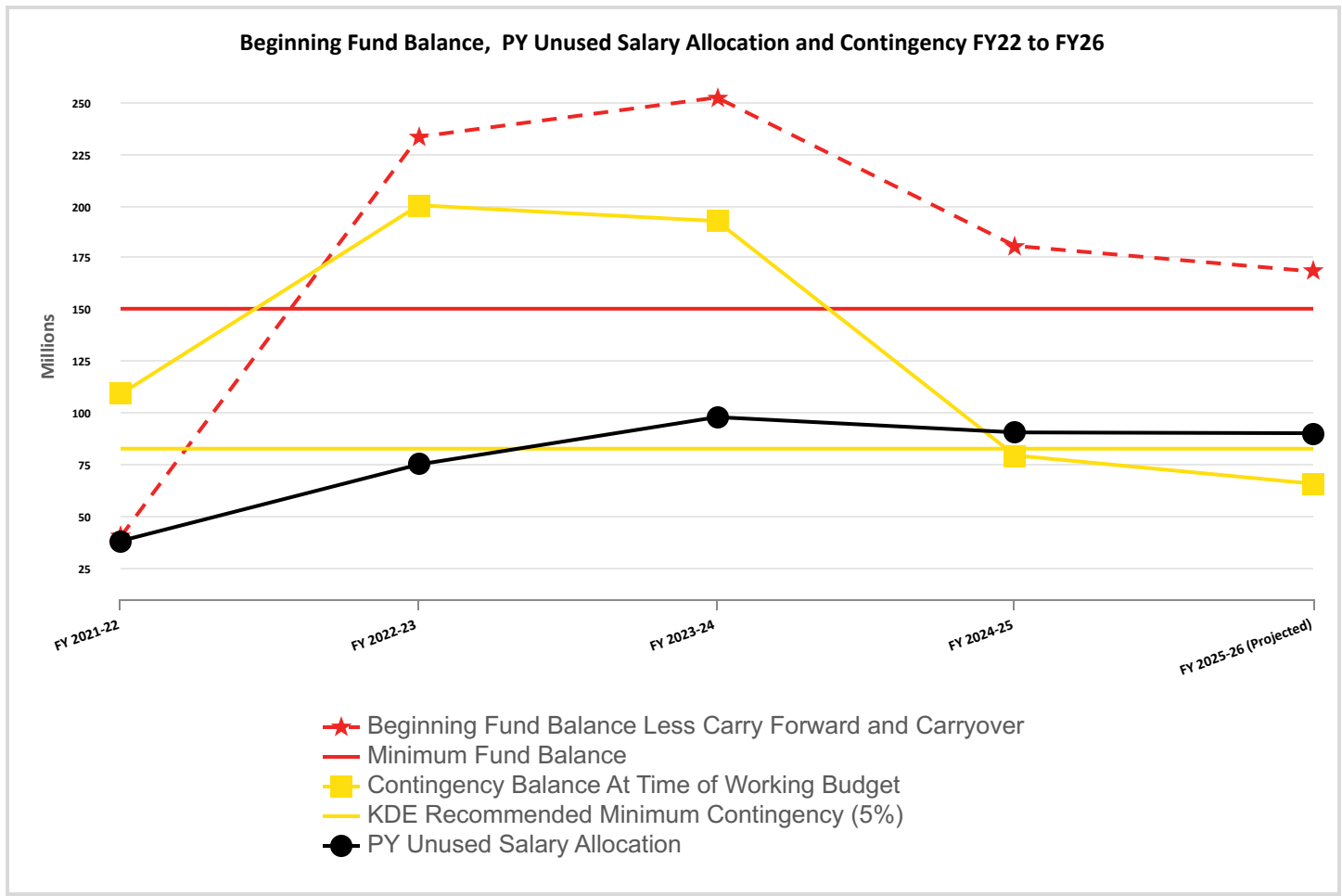
Contingency

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

Prior Year (PY) Unused Salary Allocation

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

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



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

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

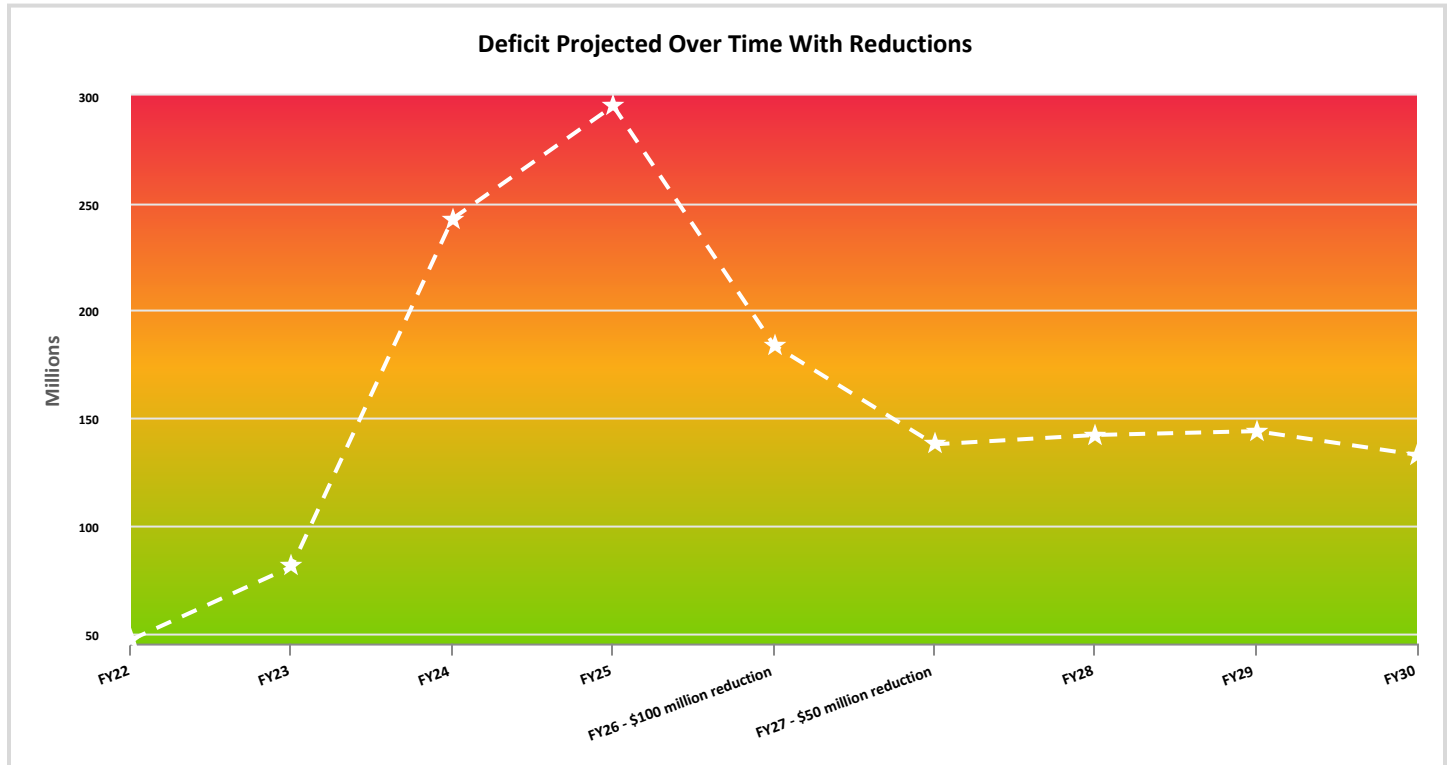
Beginning Fund Balance (\$167,968,871) is projected to be only \$17,968,871 above the minimum target Fund Balance to maintain fiscal solvency. This is a very slim margin provided that we are relying on a high projected PY Unused Salary Allocation. This also emphasizes the risks associated with allocations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

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

Continued Need for Budget Reductions in FY27

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

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



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

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

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

Consequences of Failing to Meet Fiscal Thresholds

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

Current Reductions for FY26

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

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

Factors Contributing to the Deficit

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

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

Items Moved Out of General Fund for the FY26 School Year

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

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

Unmet Funding Needs

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

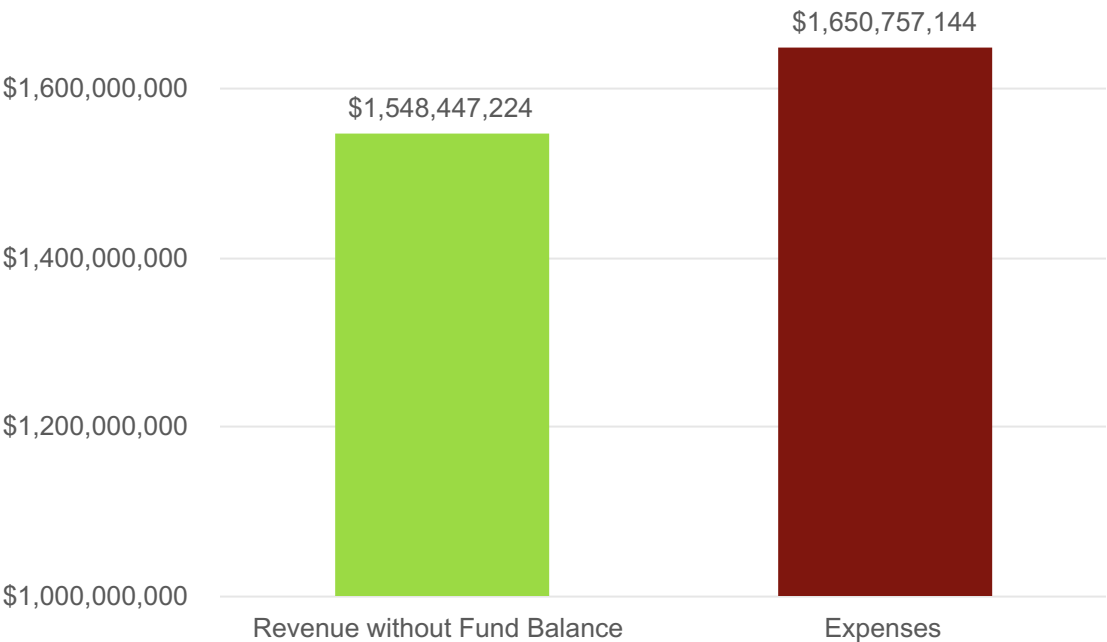
Category	Detail of Unmet Funding Needs	Recurrent Cost	One-Time Cost
Salary Schedule	Revise certain Salary Schedules to be more competitive with market pay rates and to improve our ability to fill needed positions	\$ 32,000,000	
Salary Schedule	Increase COLA annually by 2% (every 1% = \$10,000,000) to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

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

Summary

The recurrent revenue is shown below in comparison to the projected recurrent expenses. Although the expenses exceed revenue at the time of the Tentative Budget, we know there will be funds remaining from the prior fiscal year. The unassigned Fund Balance for the prior fiscal year is found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. The unassigned Fund Balance at the end of last fiscal year, excluding carryover and carry forward (page 20), was \$180,346,997. The projected unassigned Fund Balance for FY26 is \$167,968,871.

The District Budget balances total revenues and total expenses. However, we know that not every position in the District will be filled for the entire school year. Based on historical trends, we anticipate a substantial surplus in salary funds due to unfilled positions. This is a direct result of severe workforce shortages, which continue to impact the district’s operations. For the Tentative Budget, PY Unused Salary Allocation are projected to maintain at about \$90,000,000, highlighting the urgent and ongoing struggle to recruit and retain the staff necessary to support our schools effectively while, conversely, providing the opportunity to cover the shortfall in the District Budget deficit.



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

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

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

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

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

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

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

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

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

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

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET - ALL UNITS

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

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

Instructional Level & Object Code		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
0110	CERTIFIED PERMANENT SALARY	20,379	(393,163)	87,323	-	-
011001	SUPERINTENDENT-CERTIFIED SALAR	332,427	325,927	398,432	321,600	355,653
011002	DEPUTY SUPER-CERTIFIED SALARY	179,187	73,756	-	195,900	-
011003	ASST SUPERINT-CERTIFIED SALARY	1,663,231	1,877,285	1,862,930	2,025,689	2,274,143
011006	DIRECTOR-CERTIFIED SALARY	3,482,887	4,296,781	4,094,250	4,831,182	3,892,668
011007	ASST DIRECTOR-CERTIFIED SALARY	1,193,407	1,273,635	1,415,400	393,648	1,510,336
011008	MANAGER-CERTIFIED SALARY	384,547	420,344	356,369	604,183	550,930
011009	COORDINATOR-CERTIFIED SALARY	1,231,197	1,195,182	1,110,053	1,431,077	884,525
011010	SPECIALIST-CERTIFIED SALARY	1,997,371	1,992,274	2,031,986	2,489,064	2,847,510
011011	SUPERVISOR-CERTIFIED SALARY	309,329	508,753	602,560	778,810	400,200
011012	OTH ADMIN-CERTIFIED SALARY	359,522	312,215	175,805	80,909	-
011013	ADMIN/PT-CERTIFIED SALARY	1,253,389	1,122,102	1,957,989	1,339,994	1,272,807
011016	INSTRUCTIONAL COACH (SCH BSD)	11,506,397	11,805,701	12,223,562	12,778,000	13,680,752
011020	CERTIFIED SALARY-PRINCIPAL	18,095,346	19,159,751	20,677,015	19,043,100	21,601,900
011021	CERTIFIED SALARY-AST PRINCIPAL	29,948,108	31,780,384	35,793,884	33,296,071	37,841,750
011022	CERTIFIED SALARY-TEACHERS	376,446,263	383,085,405	425,854,420	462,708,006	502,127,305
011023	CERTIFIED SALARY-LIBRARIAN	10,730,828	10,714,967	11,542,719	11,758,452	13,045,520
011024	CERTIFIED SALARY-COUNSELOR	23,448,070	25,944,922	29,245,088	29,886,328	33,087,428
011025	CERTIFIED SALARY-PSYCHOLOGIST	3,216,202	3,721,774	4,598,537	4,695,568	5,647,584
01102B	CERTIFIED SALARY-TEACHERS	491,374	519,380	121,474	-	-
011037	RESOURCE TEACHER-REGULAR PROG	23,373,578	25,183,506	23,034,601	25,095,678	21,845,386
011038	RESOURCE TEACHER-OTHER	143,773	500,376	152,579	2,636,967	1,390,492
011039	CERTIFIED SALARY-TEACHER/PT	1,362,069	1,981,057	1,366,712	20,000	254,200
011040	CERTIFIED SALARY-SOCIAL WKR	1,093,947	1,197,344	1,231,952	-	1,337,087
011047	CERTIFIED SALARY-ASST PRIN P/T	999	4,580	34,010	-	-
011048	CERTIFIED SALARY-COUNSELOR P/T	121,629	241,191	262,009	29,000	2,000
011049	CERTIFIED SALARY-LIBRARIAN P/T	403	6,640	405	-	-
0111	EXTENDED DAY	5,695,474	5,798,408	5,777,414	5,473,245	5,468,116
011122	EXT DAY TEACHER	769	488	262	351,500	354,500
011123	EXT DAY LIBRARIAN	1,082	-	-	-	-
01112B	EXT DAY TEACHER	-	-	-	44,000	44,000
011222	EXTRA DUTY CERT./TEACHERS	5,309,467	5,495,036	20,887,335	20,644,415	22,889,850
011285	DEPT HEAD/TEAM LDR	863,396	819,047	874,198	1,436,522	1,525,962
011327	OTHER CERTIFIED WORKSHOPS	3,214,595	5,253,518	6,645,320	1,555,539	2,258,055
011392	OTHER CERTIFIED-EXT TIME	7,338,728	6,568,455	20,282,879	12,884,153	11,157,430
011393	CERTIFIED HOURLY	(810)	278	-	-	-
011399	OTHER CERTIFIED-MISCELLANEOUS	20,000	28,500	50,500	20,000	50,000
0114	NATIONAL BOARD TCHR CERT	253,128	2,050	3,939	330,000	-
0116	SLP & AUDIO STIP	-	-	(78,000)	-	90,000
012032	CERTIFIED SUB TEACHER/UNDISTR	11,568	66,803	125,480	60,000	60,000
012036	CERTIFIED SUB TEACHER	9,331,112	10,522,583	12,316,346	6,772,017	8,171,448
012089	CERTIFIED SUBS-INSTRUCTOR	21,081	8,353	53,845	4,000	3,250
013004	ATTORNEY-CLASSIFIED SALARY	548,670	594,076	809,810	755,593	950,071
013014	CLRK/SECRTY-CLASSIFIED SALARY	33,230,200	33,038,303	35,741,574	36,923,010	44,318,500
013015	CLRK/SEC PT CLASSIFIED SALARY	101,531	126,680	102,229	110,380	90,024

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

Instructional Level & Object Code		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
013018	THERAPIST-CLASSIFIED SALARY	9,747,212	10,869,463	11,685,781	11,757,710	13,058,130
013028	CLASSIFIED-INSTRUCT ASST	20,874,936	22,324,578	24,136,675	32,736,888	34,367,622
013029	CLASSIFIED INSTR ASST/PT	579	22,774	1,072	2,000	1,500
013030	CLASSIFIED-LUNCHRM/OFFICE ASST	1,351,551	1,330,608	1,346,947	1,752,672	2,032,510
013044	CLASSIFIED SALARY-OTH INST EMP	9,006,309	10,284,875	9,926,154	14,846,604	14,691,428
013046	CLASSIFIED SALARY-INVESTIGATOR	300,252	195,482	271,475	357,702	400,601
013050	CLASSIFIED SALARY-DRIVER	23,673,338	23,152,960	25,648,370	30,911,137	30,754,944
013051	CLASSIFIED SALARY-DRIVER P/T	5,706	188	-	-	-
013053	CLASSIFIED SALARY-MECH/OTH GAR	4,385,187	4,095,655	4,370,297	5,260,166	6,036,256
013054	CLASSIFIED SALARY-ME/GAR PT	-	2,186	20,782	43,300	88,412
013055	CLASSIFIED SALARY-COMPOUND ATT	979,154	922,005	1,046,872	1,165,693	1,522,237
013057	CLASSIFIED SALARY-TRANSPT AIDE	2,796,786	2,590,502	3,632,903	2,710,224	7,700,000
013059	CLASSIFIED SALARY-CUST/PO-P/T	-	278	-	-	-
013060	CLASSIFIED SALARY-PLANT OPR	7,386,191	8,078,109	8,158,495	9,334,693	9,738,781
013061	CLASSIFIED SALARY-CUSTODIAN	15,441,039	16,841,065	17,690,941	27,122,704	27,482,824
013063	CLASSIFIED SALARY-SCH SECURITY	5,372,162	11,373,855	13,491,679	13,609,190	14,505,435
013064	CLASSIFIED SAL-SCH SECURITY PT	986	78	107	-	-
013065	CLASSIFIED SAL-UNIFORM SEC OFF	1,218,264	1,552,396	2,586,748	3,519,491	6,163,346
013067	CLASSIFIED SAL-TECH/SAFET INSP	130,213	140,530	146,991	146,991	-
013069	CLASSIFIED SALARY-INSPECTOR	52,404	57,092	62,528	62,528	150,951
013070	CLASSIFIED SALARY-TECHNICIAN	2,095,071	2,197,879	2,508,040	3,099,076	3,153,466
013072	CLASSIFIED SAL-REG MAINTENANCE	7,558,396	7,822,809	8,090,347	9,274,988	10,192,955
013074	CLASSIFIED SAL-SUMMER MAINTNCE	48,186	28,688	(51,381)	-	21,397
013075	CLASSIFIED SALARY-WAREHOUSE CL	886,036	903,200	942,346	1,013,775	1,071,930
013077	CLASSIFIED SAL-GROUND SHOP EMP	1,598,587	1,783,531	1,656,091	2,444,511	2,800,168
013078	CLASSIFIED SALARY-AIDE	24,191	25,142	26,434	26,278	27,538
013079	ADMINISTRATOR PART TIME CLAS	56,085	43,195	21,436	59,900	43,416
013081	CLASSIFIED SAL-INSTRUCTOR/CERS	1,465,626	1,347,457	1,242,650	1,075,061	1,238,896
013082	CLASSIFIED SAL-OTHER SUPP STAF	6,963,656	8,595,861	13,071,445	11,851,046	15,870,840
013084	OTH ADMIN STAFF-CLASSIFIED SAL	7,819,177	7,854,257	9,002,480	12,371,120	9,984,818
013086	DIRECTOR-CLASSIFIED	4,332,133	4,824,943	6,733,942	5,547,151	8,182,451
013087	ASST DIRECTOR-CLASSIFIED	-	147,918	309,155	271,444	719,656
013088	CLASSIFIED SAL-INSTRUCT EMP PT	39,741	82,469	76,552	83,143	86,419
013089	MANAGER-CLASSIFIED	2,216,517	2,956,971	3,802,497	4,058,877	3,198,942
013091	COORDINATOR-CLASS	8,048,528	8,697,735	9,766,859	11,127,462	14,107,928
013096	SPECIALIST-CLASSIFIED	3,183,327	4,578,928	5,558,860	4,985,607	6,937,765
013097	SUPERVISOR-CLASSIFIED	3,398,229	3,633,693	3,949,975	3,686,507	3,814,536
013098	NURSE-CLASSIFIED	1,882,004	1,914,082	1,989,523	1,963,637	2,911,892
013127	OTHER CLASSIFIED WORKSHOPS	-	-	-	10,000	-
013183	CLS SAL-WRSHWP/CURR STIP/CLASS	787,448	685,644	771,453	281,350	310,400
013195	OTHER CLASSIFIED-EXT TIME	3,263,826	4,083,102	5,591,127	4,736,478	4,391,160
013199	OTHER CLASSIFIED SALARIES	182,374	9,000	9,879,529	9,134,000	3,000,000
0140	CLASSIFIED OVERTIME SALARY	2,937,715	4,003,123	9,750,576	5,001,850	6,695,379
0150	CLASSIFIED SUBSTITUTE SALARY	48,765	110,447	226,999	110,000	-
015031	CLASSIFIED-SUBSTITUTE CLERK	254,547	446,581	418,174	105,250	99,140

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

Instructional Level & Object Code		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
015052	CLASSIFIED SUBSTITUTE DRIVER	1,365,871	1,914,051	3,201,581	2,000,000	4,500,000
015062	CLASSIFIED SUB CUSTODIAN	418,998	435,585	989,291	553,600	1,735,600
015063	SUB SECURITY MONITOR	46,616	88,006	78,108	10,550	14,050
015068	SUPP STAFF SUB - CLASSIFIED	22,744	16,439	18,615	-	-
015080	CLASSIFIED SUB-LUNCHROOM ASST	2,477	3,590	1,469	-	-
015089	CLASSIFIED SUB INSTRUCTOR	16,475	20,903	13,294	4,200	3,000
015091	CLASSIFIED SUB ASSISTANT	143,213	262,799	358,962	49,565	42,623
015097	SUBSTITUTE BUS MONITOR	38,232	34,875	9,979	113,000	10,000
0170	PARA-PROFESSIONAL	832,897	951,454	1,455,757	19,100	28,600
0190	BOARD PER DIEM	31,650	33,900	24,300	36,000	36,000
0211	GROUP LIFE INSURANCE	637,266	702,198	670,040	457,832	583,915
0213	GROUP LIABILITY INSURANCE	2,900,707	3,935,284	3,298,410	3,121,949	3,315,206
0215	DISABILITY INSURANCE	1,111,628	1,239,472	1,165,922	1,640,941	2,262,862
0221	EMPLOYER FICA CONTRIBUTION	8,988,256	9,428,186	11,462,218	9,337,608	12,574,871
0222	EMPLOYER MEDICARE CONTRIBUTION	10,394,963	10,986,323	12,809,995	9,305,919	13,794,540
0231	KTRS EMPLOYER CONTRIBUTION	17,797,685	18,733,148	21,517,470	14,735,081	21,001,980
0231CS	KTRS EMPLOYER CONT CRITICL SHT	373,513	570,057	389,350	-	-
0232	CERS EMPLOYER CONTRIBUTION	40,172,935	41,496,985	46,071,386	37,990,443	37,697,361
0240	TUITION REIMBURSEMENT	6,628	49,985	18,970	50,000	25,000
0253	KSBA UNEMPLOYMENT INSURANCE	881,112	(741,099)	(162,463)	606,291	785,011
0260	WORKERS COMPENSATION	5,088,977	7,272,007	6,878,671	4,260,984	6,137,603
0280	ON-BEHALF PAYMENTS	323,310,864	412,065,337	342,194,255	323,310,864	342,255,048
0294	FED FUNDED HEALTH CARE BENEFIT	-	1,547	-	-	-
0298	OTHER EMPLOYER PAID BENEFITS	839,376	906,056	1,433,981	246,820	220,307
0321	WORKSHOP CONSULTANT	-	-	-	600	600
0322	OTHER EDUCATIONAL CONSULTANT	278,121	278,522	604,865	2,842,956	1,637,678
0335	PROFESSIONAL CONSULTANT	74,009	-	120	-	860
0338	REGISTRATION FEES	284,429	431,453	597,864	608,074	615,220
0339	OTR PROF TRAINING & DEV SVCS	980,162	333,494	(528,661)	1,174,521	441,683
0341	DRUG TESTING	23,280	28,821	30,239	49,000	49,000
0342	AUDITING SERVICES	268,560	328,397	496,758	396,400	396,400
0343	LEGAL SERVICES	616,629	627,353	660,854	846,000	895,500
0344	FINANCIAL SERVICES	91,266	117,041	127,010	150,000	150,000
0345	MEDICAL SERVICES	1,898,173	1,872,249	4,498,137	2,621,064	7,137,820
0347	SECURITY SERVICES	273,011	400,884	292,437	411,458	346,658
0349	OTHER PROFESSIONAL SERVICES	8,015,238	4,658,708	6,430,341	11,052,670	13,563,959
0352	OTHER TECHNICAL SERVICES	-	-	-	500	333
0411	WATER/SEWAGE	1,895,082	2,058,622	2,147,949	2,100,000	2,100,000
0413	SEWAGE	3,883,569	4,168,271	4,070,865	4,290,000	4,290,000
0419	OTHER UTILITIES	-	-	3,054	-	-
0421	SANITATION SERVICE	796,908	879,239	1,029,141	1,134,000	1,135,000
0424	CONTRACT GROUNDS SERVICE	69,016	42,056	171,995	155,000	505,000
0426	LAUNDRY/DRY CLEANING SERVICES	230	(285)	-	-	-
0432	TECHNOLOGY-RELATED R&M	550,173	1,450,750	3,631,698	860,673	1,132,886
0433	EQUIP/MACHINERY/FURNITURE R&M	121,633	152,565	100,053	171,039	165,906

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

Instructional Level & Object Code		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
0434	BUILDING REPAIRS & MAINTENANCE	1,081,445	4,078,392	2,598,375	3,124,627	1,707,618
0435	Vehicle Repair and Maintenance	32,128	12,546	1,805	31,841	15,500
0436	ELECTRONICS REPAIR & MAINTEN	1,057	589	594	-	-
0439	OTHER REPAIRS AND MAINTENANCE	10,526,459	17,810,301	22,402,069	7,797,850	8,198,120
0441	LAND OR BUILDING RENT	39,255	57,061	1,042,862	1,152,504	1,154,004
0444	COPIER RENTAL	66,712	129,782	147,300	205,800	228,600
0449	OTHER RENTALS	524,536	1,129,896	1,511,873	245,702	397,887
0490	OTHER PURCHASED PROPERTY SRVCS	79,778	1,288,778	2,188,774	-	-
0513	BUS TOKEN - PUBLIC CONVEYANCE	59,715	1,811	16,616	49,600	82,700
0514	CONTRACT BUS SERVICES	813,803	455,798	1,324,858	11,994,015	3,677,116
0515	CONTRACTED BUS MAINTENANCE SRV	68,514	52,544	75,571	88,000	113,000
0521	PUPIL TRANSPORTATION INSURANCE	4,069,342	4,420,275	6,798,086	5,300,000	5,300,000
0522	PROPERTY INSURANCE	1,743,513	1,936,155	2,300,311	2,500,000	2,500,000
0523	FIDELITY INSURANCE	15,002	15,308	18,426	19,000	19,000
0524	FLEET INSURANCE	1,015,227	1,176,562	1,699,522	1,325,000	1,325,000
0527	STUDENT LIABILITY INSURANCE	449,898	449,898	424,898	424,898	424,898
0529	OTHER INSURANCE	188,661	198,392	1,204,463	652,160	1,017,600
0531	POSTAGE	338,344	419,031	417,879	506,804	512,796
0532	TELEPHONE	1,508,506	2,606,364	2,388,394	1,615,800	1,596,250
0532R	TELEPHONE E-RATE	(1,003,956)	(680,069)	(1,846,197)	-	-
0533	ON-LINE NETWORK	688,123	807,590	805,215	807,590	807,590
0534	CELL PHONE SERVICES	96,527	121,145	147,804	172,419	142,890
0537	CABLE TV	1,792	1,876	2,289	3,400	4,200
0538	SHIPPING/DELIVERY/FREIGHT SVCS	14,097	13,767	18,696	14,411	13,882
0539	OTHER COMMUNICATIONS	2,619	2,760	3,028	3,000	3,000
0542	NEWSPAPER ADVERTISING	2,445	2,445	3,604	3,150	3,150
0549	OTHER ADVERTISING	26,102	100,090	54,657	45,167	17,167
0553	PUBLICATIONS	-	-	-	-	5,000
0559	OTHER PRINTING	689,177	884,410	630,105	683,705	748,227
0561	TUITION	12,199	311	14,805	1,000	2,600
0569	TUITION - OTHER	183,409	240,871	266,167	331,700	294,300
0580	TRAVEL	197,518	441,718	653,530	598,501	743,537
0581	TRAVEL MILEAGE	212,593	360,277	298,941	446,819	483,986
0589	TRAVEL - OTHER	452,683	888,875	8,568	-	-
0610	GENERAL SUPPLIES	4,340,309	10,445,246	12,283,361	16,641,852	8,454,814
0616	FOOD NON INSTR NON FOOD SVC	111,154	127,920	281,525	93,850	68,350
0617	FOOD INSTR NON FOOD SERVICE	27,498	29,986	34,354	12,700	38,300
0621	NATURAL GAS	3,951,978	4,740,306	3,204,502	4,600,000	4,600,000
0622	ELECTRICITY	17,541,411	19,065,009	18,258,890	19,848,000	19,848,000
0623	BOTTLED GAS	14,797	10,964	146	-	35,000
0626	GASOLINE	306,946	345,949	475,434	398,299	460,883
0627	DIESEL FUEL	5,125,069	5,613,509	5,653,829	5,280,067	5,233,030
0630	FOOD	-	53,165	19,143	60,000	60,000
0641	LIBRARY BOOKS	712,310	746,789	816,201	422,309	473,931
0642	PERIODICALS & NEWSPAPERS	181,581	204,665	116,624	93,150	119,389

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY OBJECT CODE

Instructional Level & Object Code		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
0643	SUPPLEMENTARY BKS/STUDY GUIDES	1,624,911	1,492,163	885,297	646,828	679,866
0644	TEXTBOOK & OTHER INSTR MATERIA	809,851	705,718	482,471	3,552,184	355,525
0645	AUDIOVISUAL MATERIALS	9,565	8,325	3,873	7,050	4,935
0646	TESTS	268,262	204,177	62,762	167,500	79,000
0647	REFERENCE MATERIALS	2,362	65,020	15,479	44,999	11,010
0649	BINDING & REPAIRS	4,222	-	-	-	-
0650	SUPPLIES TECHNOLOGY RELATED	5,795,471	6,981,349	8,315,672	10,631,072	10,981,433
0661	LUBRICANTS	73,591	102,860	79,982	110,000	127,500
0662	TIRES & TUBES	409,309	429,855	361,979	314,000	305,000
0663	REPAIR PARTS	2,406,373	2,912,026	2,718,605	1,952,152	2,149,221
0669	OTHER TRANSPORTATION R & M	102,600	227,196	(14,448)	76,884	32,260
0673	STUDENT FEES & REGISTRATIONS	6,421	12,262	770	1,100	9,592
0674	STUDENT AWARDS	4,215	12,005	13,625	37,716	41,728
0675	STUDENT ORGANIZTN SUPPLIES	1,850,548	1,847,328	1,960,833	1,919,464	1,929,723
0676	STUDENT SCHOLARSHIPS	-	-	944	5,000	5,000
0679	OTHER STUDENT ACTIVITIES	1,276	(11,439)	5,365	48,325	7,225
0680	WELFARE (FOOD/CLOTHES/UTIL)	-	-	300	-	-
0692	HEALTH SUPPLIES	137,306	212,885	155,194	234,344	219,340
0694	EQUIPMENT SUPPLIES	332,430	596,444	682,897	614,204	587,000
0697	OTHER SUPPLIES & MATERIALS	1,697,692	1,729,753	1,957,032	1,545,578	2,098,228
0698	LAWN AND LANDSCAPING SUPPLIES	14,315	13,714	48,848	35,370	34,500
0710	LAND & IMPROVEMENTS	29,900	600,448	3,794,143	51,594	15,000
0731	MACHINERY	15,495	-	2,164	8,530	7,500
0732	VEHICLES	727,846	3,373,383	9,458,837	400,000	413,317
0733	FURNITURE AND FIXTURES	2,546,429	4,043,729	7,200,640	3,818,478	2,867,274
0734	TECHNOLOGY-RELATED HARDWARE	3,962,653	23,703,881	23,226,743	2,774,240	4,582,549
0735	TECHNOLOGY SOFTWARE	3,166,958	4,230,628	3,824,218	4,577,962	3,412,534
0739	OTHER EQUIPMENT	4,917,374	9,794,936	8,275,619	2,079,793	1,955,486
0810	DUES & FEES	288,285	264,614	334,269	296,169	349,805
0811	PERMITS	171,600	180,397	193,533	415,000	245,700
0891	DIPLOMAS & GRADUATION EXPENSES	51,869	41,746	60,592	60,108	58,468
0893	UNIFORMS	262,747	189,222	285,811	310,905	431,410
0894	INSTRUCTIONAL FIELD TRIPS	67,641	134,862	157,656	240,542	318,668
0896	STUDENT WAGES	16,988	12,405	17,938	16,000	35,000
0899	OTHER MISC EXPENDITURES	356,655	322,476	297,998	3,696,092	31,180,351
0910	FUND TRANSFERS OUT	6,693,755	22,595,653	6,373,036	1,869,152	1,869,152
GRAND TOTAL		1,271,018,044	1,473,860,284	1,551,657,978	1,518,329,525	1,650,757,145

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY FUNCTION						
Function		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
1100	REGULAR INSTRUCTION	531,028,916	614,576,947	615,961,765	624,041,965	683,670,495
1200	INSTRUCTION - HOME&HOSPITAL	1,129,535	1,218,561	1,206,205	1,074,176	1,180,833
1900	INSTRUCTION - OTHER	165,308,239	156,687,857	195,084,411	203,102,087	223,528,110
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,500,834	1,568,299	1,491,569	406,459	1,621,563
2112	ATTENDANCE SERVICES	700,871	731,634	1,010,508	936,277	980,439
2113	SOCIAL WORK SERVICES	1,996,287	2,049,264	2,883,371	1,780,829	3,314,685
2119	PUPIL ATT & SOCIAL WORK OTHER	6,958,944	8,603,559	11,316,542	12,161,896	13,693,849
2121	GUIDANCE SUPERVISION	168,341	165,602	71,956	165,804	159,405
2122	GUIDANCE COUNSELING	48,992,234	61,273,511	59,129,934	53,605,973	62,564,666
2124	GUIDANCE-INFORMATION SVCS	571,853	530,574	580,223	726,543	599,450
2130	HEALTH SERVICES	1,552,375	1,715,455	2,232,761	1,027,270	1,046,338
2134	HEALTH SERVICES NURSING	3,202,140	3,245,213	5,870,868	4,315,307	10,288,066
2139	HEALTH SERVICES OTHER	10,133	234,596	664,322	471,049	768,029
2149	PSYCHOLOGICAL OTHER	3,238,000	3,701,919	4,630,582	4,620,736	5,840,247
2152	SPEECH PATHOLOGY	7,268,040	8,245,733	8,732,045	9,236,641	10,018,063
2170	VISUALLY IMPAIRED/VISION SERV	1,856,546	1,720,716	1,963,804	1,996,394	2,428,861
2180	PHYSICAL THERAPY	1,093	2,023	161,870	20,000	4,739,552
2190	OTHER STUDENT SUPPORT SERVICES	1,262,579	1,966,618	1,373,588	4,213,855	1,759,292
2211	IMPROVEMENT OF INSTRU SUPERV	24,351,195	23,984,688	25,383,250	44,085,990	40,860,356
2212	INSTRUCTION & CURRICULUM DEVEL	9,918,377	10,992,506	7,432,712	9,326,874	7,965,400
2213	PROFESSIONAL DEVELOPMENT	45,183,168	55,196,029	47,577,015	36,451,129	32,151,563
2215	IMPROVEMENT OF INSTR CURR RES	100,836	123,702	114,454	114,798	117,895
2221	LIB/EDUC MEDIA SVCS SUPERV	2,028,063	1,985,709	1,994,383	2,165,531	2,197,758
2222	LIB/EDUC MEDIS SVCS SCH LIB	12,771,327	12,924,993	14,447,385	14,688,651	18,038,992
2230	INSTRUCTION RELATED TECHNOLOGY	10,829,957	14,868,730	8,830,335	6,999,485	6,307,916
2290	OTHER INSTRUCTIONAL STAFF SUPP	12,863,150	13,648,788	13,955,801	14,467,342	17,113,172
2311	BOARD ACTIVITIES	2,160,400	2,846,812	2,522,468	2,065,705	2,514,516
2314	LEGAL SERVICES	1,145,858	1,255,972	1,721,312	1,637,501	2,055,715
2316	STAFF RELATIONS & NEGOTIATIONS	668,281	707,977	893,293	901,958	1,050,587
2321	SUPERINTENDENT'S OFFICE	1,191,111	1,251,476	1,721,327	1,591,234	2,076,485
2324	EQUITY & DIVERSITY	2,754,483	3,199,035	3,322,051	3,939,038	3,533,910
2390	OTHER DISTRICT ADMINISTRATION	138,291	135,230	129,975	125,909	45,000
2410	PRINCIPAL'S OFFICE	115,325,447	130,443,578	134,997,615	124,329,973	134,556,602
2490	OTHER ADMIN SUPP SERV	81,818	29,233	542,226	52,500	671,964
2511	FINANCE OFFICER'S OFFICE	8,415,368	12,503,856	6,879,531	7,819,259	8,956,627

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY FUNCTION

Function		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
2512	BUDGETING	886,424	728,747	710,462	813,624	747,360
2513	RECEIPTS AND DISBURSEMENTS	689,785	718,389	766,095	743,214	1,295,291
2514	PAYROLL OFFICE	1,498,081	1,509,756	1,723,746	1,908,878	2,133,376
2515	ACCOUNTING OPERATIONS	1,498,463	1,649,568	1,415,614	1,743,035	1,614,254
2516	INTERNAL AUDITING	725,205	929,187	1,055,242	974,102	1,027,106
2518	OPERATONS	2,098,793	2,069,526	2,206,760	1,587,554	4,698,146
2519	FISCAL OPERATIONS OTHER	20,390	29,489	3,826,376	3,081,000	3,100,000
2520	PURCHASING	3,228,711	3,259,963	4,184,733	4,593,057	4,548,913
2530	WAREHOUSING/CENTRAL STORES	1,465,383	1,476,584	1,528,428	1,723,013	1,726,630
2532	PUBLISHING	241,753	326,528	556,033	484,752	500,308
2540	PLANNING, RESEARCH, DEV, EVAL	1,230,021	1,285,316	1,414,267	1,425,390	1,627,547
2541	PLANNING SERVICES	706,930	853,532	913,660	1,011,980	997,742
2543	DEVELOPMENT SERVICES	532,311	555,124	557,182	590,007	607,365
2544	EVALUATION SERVICES	690,915	881,806	913,211	787,124	682,747
2561	PUBLIC INFO SERV SUPERVISON	1,393,505	2,000,988	2,122,699	1,781,270	1,829,380
2565	PUBLIC INFORMATION SVCS OTH	112,372	124,318	122,079	127,016	132,819
2570	PERSONNEL SERVICES	4,303,621	5,001,830	6,195,261	5,798,330	7,126,485
2571	SUPERVISION OF PERSONNEL SERV	589,041	561,554	464,656	738,667	883,912
2575	HEALTH SERVICES	55,756	60,117	137,661	195,000	278,260
2576	INTERNAL AFFAIRS	84,589	135,734	88,717	230,000	230,000
2577	RISK MANAGEMENT	911,058	928,246	1,048,357	964,584	1,503,570
2580	ADMINISTRATIVE TECHNOLOGY SERV	8,687,349	25,500,777	28,361,353	11,670,613	13,142,296
2581	TECHNOLOGY SERV SUPER & ADMIN	(196,380)	200,195	106,462	165,000	165,000
2584	SYSTEM OPERATIONS	143,136	346,897	79,596	119,450	319,450
2585	NETWORK SUPPORT	688,123	807,590	805,215	807,590	807,590
2588	TELECOMMUNICATIONS	278,482	442,601	127,236	216,700	216,700
2589	Other Technology Services	2,963,745	4,487,055	4,514,805	4,097,772	3,166,995
2590	OTHER SUPPORT SERVICES-CENTRAL	5,875,268	6,593,406	10,569,121	7,995,058	8,360,498
2610	OPERATION OF BUILDINGS	76,445,634	88,123,906	91,204,792	100,727,960	106,051,658
2620	MAINTENANCE OF BUILDINGS	21,865,419	28,549,757	35,108,261	20,513,258	16,384,574
2630	GROUND'S MAINTENANCE	3,537,927	4,485,254	6,717,021	6,272,747	9,980,475
2641	MECH AND ELECTRICAL MAINTENCE	3,711,924	3,942,627	5,230,840	5,056,059	8,512,741
2650	VEHICLE OPER-NON-STUDENT	1,758,469	4,007,810	6,180,819	1,720,957	1,891,711
2660	SECURITY OPERATIONS	10,752,178	18,544,218	21,811,446	20,862,189	25,304,252
2662	SECURITY INVESTIGATIONS	685,977	539,979	705,324	849,345	1,007,014

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE BUDGET BY FUNCTION						
Function		2022 Actuals	2023 Actuals	2024 Actuals	2025 Orig Budget	2026 Budget
2670	Safety	520,868	563,207	610,093	692,621	1,003,423
2710	STUDENT TRANSP. SUPERVISION	6,380,447	9,098,063	9,140,998	6,552,383	8,650,850
2720	BUS DRIVING	45,199,816	45,027,381	61,390,304	68,015,229	65,594,169
2730	BUS MONITORING	3,873,253	3,679,613	5,596,045	4,962,618	9,339,900
2740	BUS MAINTENANCE	15,422,495	18,046,239	21,214,751	15,953,116	17,256,191
2790	OTHER STUDENT TRANSPORTATION	1,990,725	3,272,152	8,396,345	7,908,247	116,423
3100	FOOD SERVICE OPERATIONS	106,892	182,834	89,516	70,108	76,862
3300	COMMUNITY SERVICES	1,114,767	1,993,759	1,939,192	1,883,057	2,699,265
3309	OTH COMM SRVC OPERATIONS	1,275,584	847,557	1,088,302	1,566,668	1,124,258
4300	ARCHITECTURAL/ENGINEERING SVCS	1,394,776	1,753,258	1,551,114	1,713,500	2,008,088
5200	FUND TRANSFERS OUT	6,693,755	22,595,653	6,373,036	1,869,152	1,869,152
5300	CONTINGENCY	-	-	-	226,031,330	65,658,950
GRAND TOTAL		1,271,018,044	1,473,860,284	1,551,657,978	1,744,360,855	1,716,416,094

JEFFERSON COUNTY PUBLIC SCHOOLS 2026 TENTATIVE REVENUE BUDGET HISTORY

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