OUR VISION

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

Jefferson County Public Schools
FY 2026-27
Working Budget
SEPTEMBER 2026

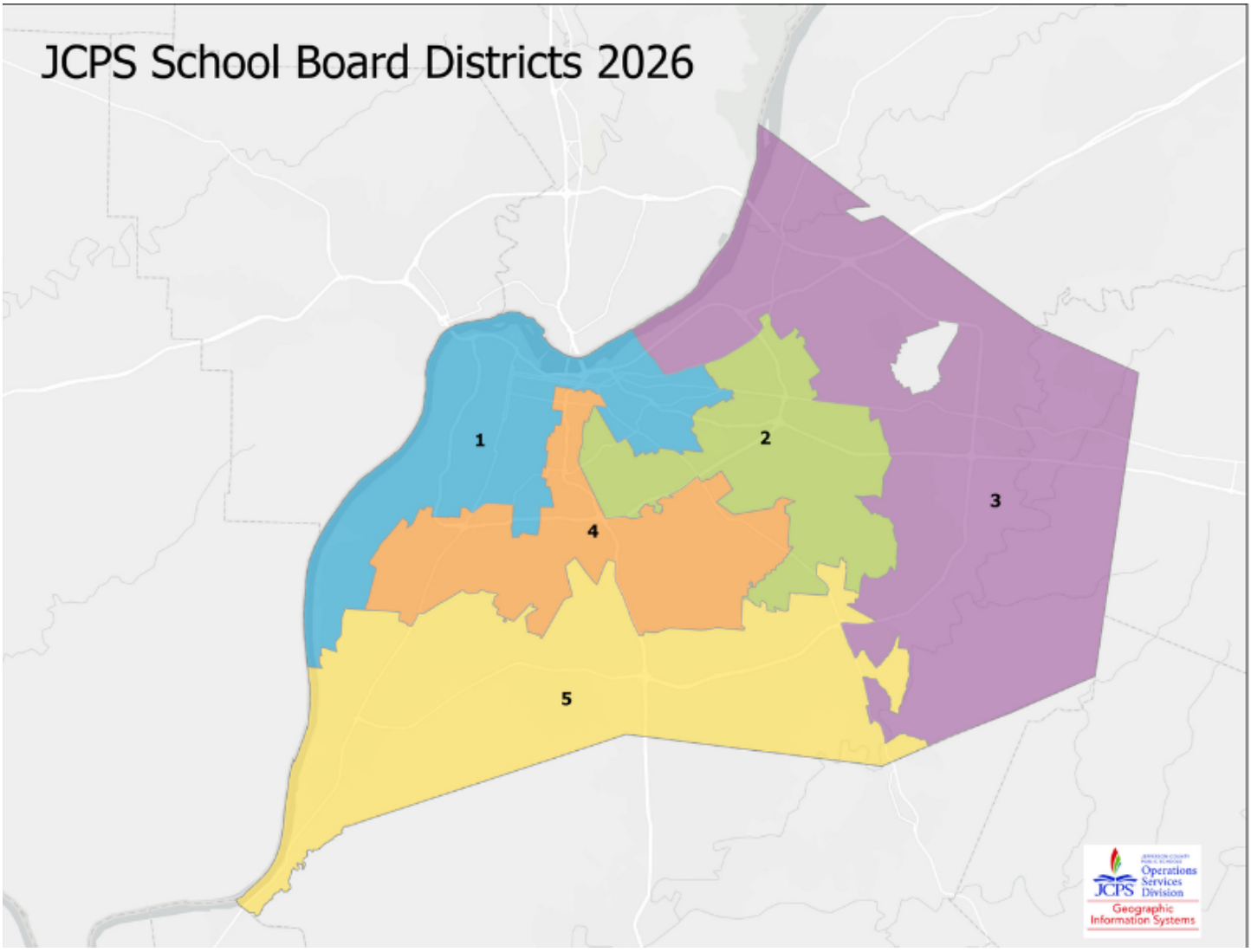
TABLE OF CONTENTS

Content	Page
BUDGET DEVELOPMENT	
Stages of Budget Development	5
Draft Budget	5
Tentative Budget	5
Working Budget	6
REVENUES	
General Fund Receipts	8
Property Tax	8
Occupational Tax	8
Indirect Costs From Grants	8
State SEEK Funding	8
SEEK Revenue Calculation	9
General Fund Receipts	10
General Fund With State-Paid Benefits	11
All Sources of Funding	12
EXPENSES	
Expenses by Instructional Level	15
Expenses by Instructional Level Descriptions	16
Special School Programs	18
Small Elementary Schools	18
Small Secondary Schools	19
CONCLUSION	
Fund Balance & Contingency	21
Financial Forecasting	22
Unassigned Fund Balance Five-Year Forecast	23
Summary	24
JCPS Budget Policies	25
Definitions	28
APPENDIX	
MUNIS Reports	

The Jefferson County Board of Education

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

Board Members
Tricia Lister, District 1
Corrie Shull (Chair), District 2
Taylor Everett, District 3
Tevin Bass, District 4
Gail Logan Strange, District 5
Linda Duncan, At-Large Member
Keith Look, At-Large Member

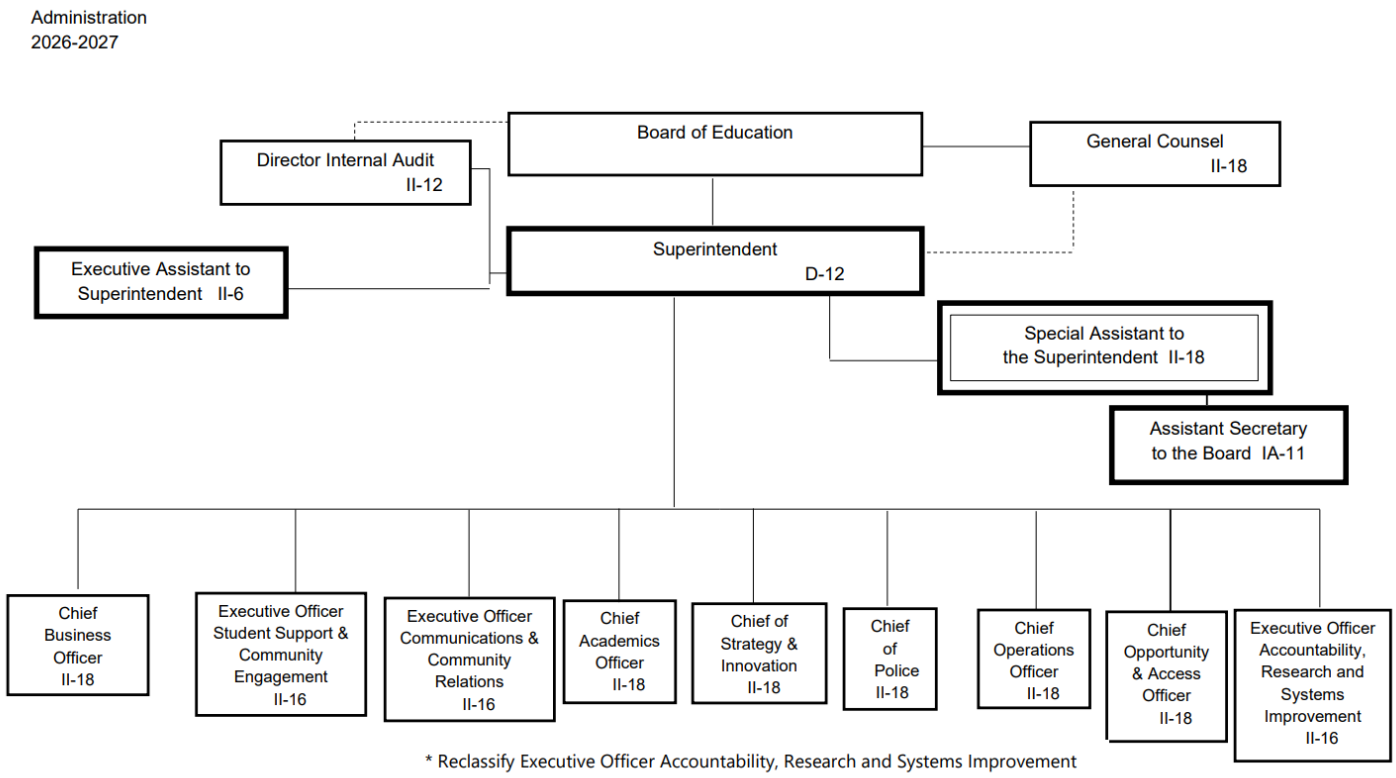


Superintendent – Dr. Brian Yearwood

Dr. Brian Yearwood was named superintendent of Jefferson County Public Schools in May 2025 with his tenure starting on July 1, 2025. Dr. Yearwood was born in Scarborough, Trinidad and Tobago, to parents who were both educators. Seeking a brighter future, he moved to the United States at age 17 and was recruited to the New Mexico Military Institute (NMMI) on a tennis scholarship. He earned an associate degree from NMMI before continuing his higher education journey at Texas Tech University, where he earned a bachelor's degree in geology and a teaching certificate in science, followed by a master's degree in educational administration, and ultimately, a doctorate in educational leadership and statistics.

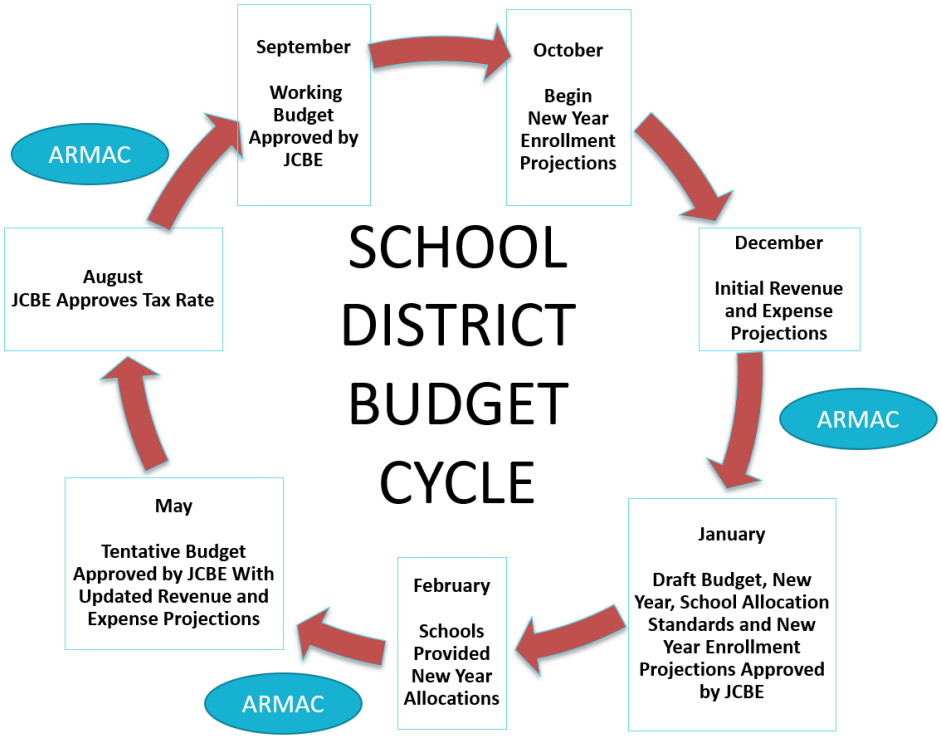
Organizational Chart

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



Stages of Budget Development

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



Draft Budget

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

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

- Represents strategic fund allocation reductions identified by the Superintendent and Cabinet.
- Represents a base SEEK per pupil guarantee of $4,586.
- Assumes a 5% increase in property tax assessments.
- Assumes a tax rate that will provide the allowable 4.0% revenue increase as allowed by statute. The final tax rate will be submitted for Board approval in August before the Working Budget is presented in September.
- Assumes occupational tax revenue to remain stable with no notable change.
- Assumes cost of utilities to remain stable with no notable change.
- No Cost-of-Living Allowance
- Includes Employees Annual Step Increase
- Provides school funding reflective of the FY27 JCPS School Allocation Standards.

Tentative Budget

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

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

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

Working Budget

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

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

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

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

- **Recurrent expenses** that were not approved at the time of the Tentative Budget.
- **One-time expenses** that were not part of the Tentative Budget.
- The following items were projected at the time of the Tentative Budget and are finalized at the time of the Working Budget: **Beginning Fund Balance (244,575,123), Carry Forward ($29,405,690), Carryover ($17,420,465),** and **Contingency ($112,253,384).**
- **New expenses** added since the time of the Tentative Budget: One-time employee stipends ($34,000,000), salary and fringe corrections ($2,632,966), nursing contract services increase ($2,341,000), diesel fuel increase ($2,200,000), property purchases/lease ($1,835,055), utilities increase ($1,700,000), personnel approvals ($1,350,000), transportation insurance increase ($605,703), and software for human resources ($632,408).
- **Revenue Adjustments** made since the time of the Tentative Budget: General Property Tax (-$11,286.380), SEEK Program (-$4,150,858), Interest on Investments (-2,797,296), Transcript Fees ($-33,577), Tuition From Individuals (-9,000), KSB/KSD Transportation ($282), Indirect Costs Transfer ($926,293), Delinquent Property Tax ($1,041,608), Franchise Tax ($1,111,918), Motor Vehicle Tax ($1,356,819), Omitted Property Tax ($4,277,924), Occupational Tax ($10,440,480), Fund Balance ($42575,124).

REVENUES

General Fund Receipts

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

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

Property Tax

The Working Budget assumes a 7.7% increase in total assessed values for General Property tax**.** The revenue from Property taxes ($772,658,093) and Other Local Tax ($31,908,963) represent **65.1%** of projected FY 2026-27 General Fund revenue receipts, excluding fund balance and state-paid employee benefits.

Occupational Tax

We are currently projecting Occupational taxes to remain steady compared to last fiscal year. Locally-assessed occupational taxes are levied upon Jefferson County residents who work within Jefferson County at a rate of 0.75% of salary. Occupational tax revenue is subject to economic conditions; this tax tends to provide for measurement of the local workforce and the strength of the local economy. For example, the recession of 2010 resulted in decreases in occupational taxes for two years. Although this category rebounded after the 2010 recession, the more recent recession caused by economic slowdown due to the pandemic resulted in a $9.4 million decrease in revenue in FY 2019-20, an unprecedented 5.7% decrease. The forecast for these taxes is projected based upon historical trends, current year data from the Louisville Metro Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational taxes ($222,962,802) represent **18.0%** of projected FY 2026-27 General Fund revenue receipts.

Indirect Costs From Grants

Indirect costs are a source of General Fund revenue from the administration of large grants. A maximum defined percentage of a grant that allows indirect costs is a result of services provided to the grant such as payroll processing, accounting services and administrative services. Indirect revenue ($7,792,001) represents **0.6%** of General Fund receipts in FY 2026-27.

State SEEK Funding

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

In FY 2026-27, the “Guaranteed Per Pupil Base” funding for JCPS students is set by the Commonwealth at $4,626, which provides a SEEK funding calculation of $585,847,328. 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 $378,543,257 and Capital Outlay sets aside another $8,490,418. The resulting State SEEK funding support in FY 2026-27 is projected to be $198,813,653. State SEEK support and Other State Revenue ($1,850,263) represent **16.2%** of projected FY 2026-27 General Fund revenue receipts.

SEEK Revenue Calculation

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

- **Property tax assessments** are estimated to increase by 7.7% to $126,181,085,521.
- **Base SEEK increased** to $4,626 per pupil.
- **Adjusted average daily attendance (AADA)** changed by -956 students compared to last year.
- **Transportation** reimbursement is projected at $60,777,771. We know this projected revenue will decrease significantly when SEEK is updated in March 2027.

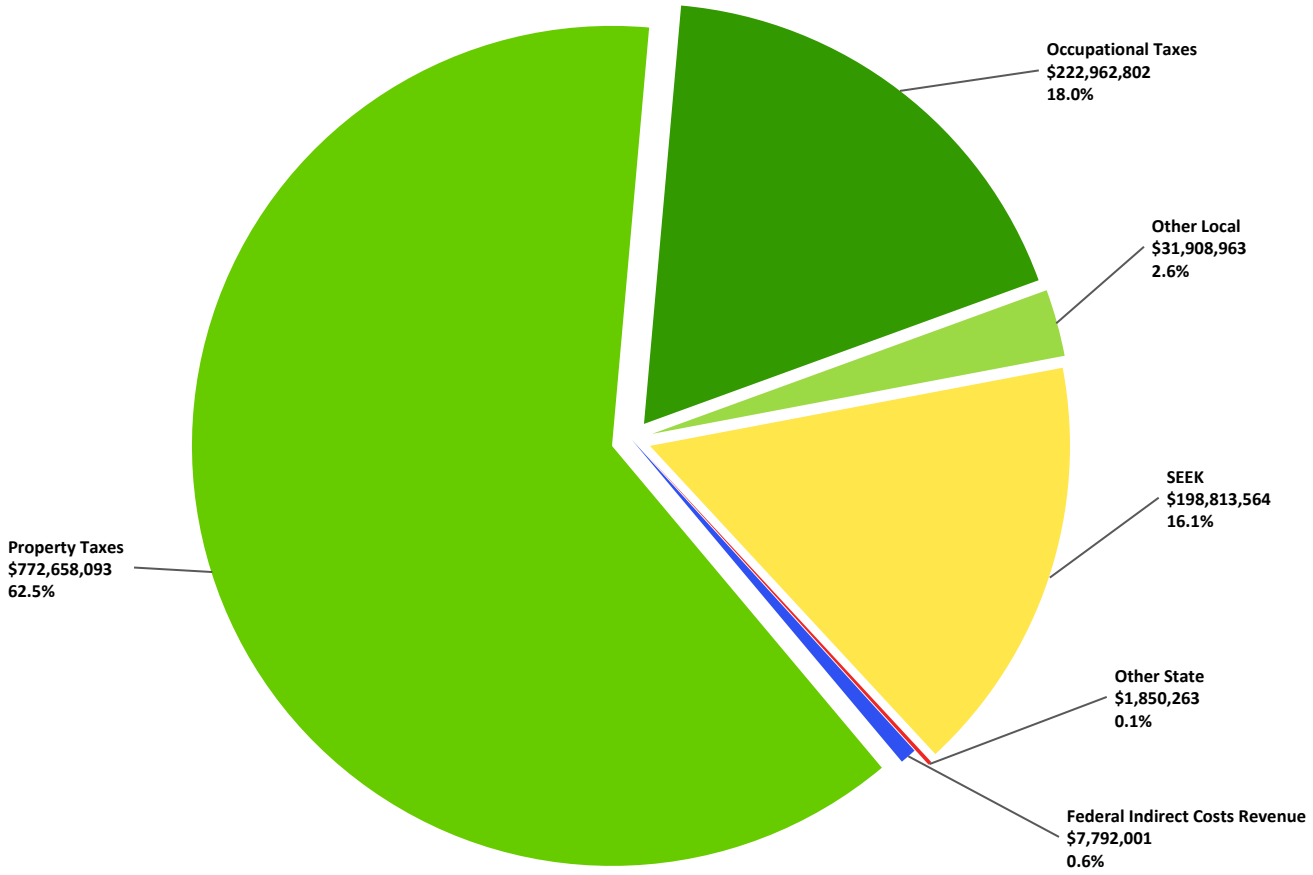
	FY25 KDE Final	FY26 KDE Final	FY27 Projection as of Sept 2026	Change
JCPS Tax Assessment	**$ 109,819,489,581**	**$ 117,114,772,396**	**$ 126,181,085,521**	**7.7%**
prior year	86,204	85,860	84,904	**-956**
AADA Plus Growth	86,204	85,860	84,904	**-956**
Transportation Reimbursement (Unprorated)	**$ 75,523,724**	**$ 74,962,525**	**74,862,525**	**(0.1)%**
Prior Year 12 mo. Ave. Free Lunch Pupils	60,043.915	60,248.950	57,981	**-2,268**
LEP Count	17,786	19,821	20,039	**218**
Prior Year December 1 ECE Count				
severe	2,974	3,279	3,508	**229**
moderate	7,352	7,430	7,690	**260**
speech	1,945	1,802	1,730	**-72**
Prior Year Home and Hospital	339.149	252.027	329.705	**78**
SEEK Base Per Pupil	**4,326**	**4,586**	**4,626**	**0.9%**
Guaranteed Base: SEEK base * AADA Plus	$372,918,603	$393,753,378	$392,766,714	**0.9%**
AT Risk: SEEK base * 0.15 * # students	$38,962,496	$41,445,253	$40,233,315	**0.9%**
Home and Hospital: SEEK base-$100 * #	$1,433,244	$1,130,593	$1,492,245	**0.9%**
ESL: SEEK base * 0.096 * # students	$7,386,455	$8,726,314	$8,899,240	**0.9%**
ECE				
severe: SEEK base * 2.35 * # students	$30,233,981	$35,338,111	$38,135,819	**7.9%**
moderate: SEEK base * 1.17 * # students	$37,211,560	$39,866,557	$41,621,510	**4.4%**
speech: SEEK base * 0.24 * # students	$2,019,377	$1,983,353	$1,920,715	**(3.2)%**
Transportation (Prorated)	$55,568,735	$60,777,771	$60,777,771	**—%**
Calculated Base Funding	**$545,734,451**	**$583,021,330**	**$585,847,328**	**0.5%**
LESS .30 Local Effort: tax assessments * 0.003	**$329,458,469**	**$351,344,317**	**$378,543,257**	**7.7%**
General Fund SEEK State Portion	**$216,275,982**	**$231,677,013**	**$207,304,071**	
4% Adjusted Assessment				
Adjustments per KDE	-$32,445			
Total State SEEK	$216,243,537	$231,644,911	$207,304,071	
Less Capital Outlay: $100*AADA Plus Growth	$8,620,402	$8,585,987	$8,490,418	
General Fund SEEK State Portion Adjusted	**$207,623,135**	**$223,058,924**	**$198,813,653**	
Difference From Prior Year	**$ 12,580,222**	**$15,435,789**	**-$24,245,271**	

General Fund Receipts

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

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

The new year receipts for the General Fund in FY 2026-27 Working Budget is **$1,235,985,686.**



Receipts FY 2026-27

$1,235,985,686

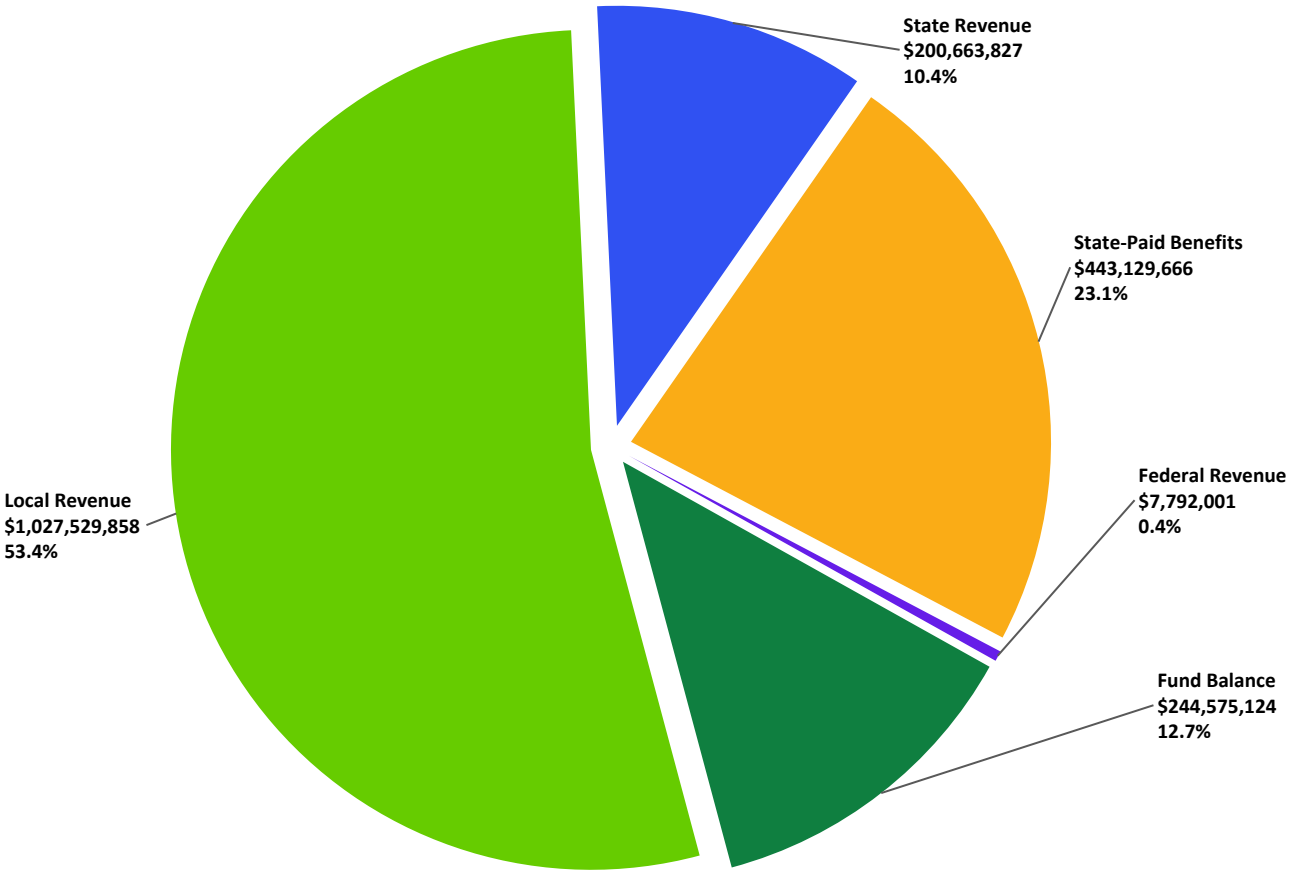
Property Taxes	$ 772,658,093	62.5%
Occupational Taxes	$ 222,962,802	18.0%
Other Local	$ 31,908,963	2.6%
SEEK	$ 198,813,564	16.1%
Other State	$ 1,850,263	0.1%
Federal Indirect Costs Revenue	$ 7,792,001	0.6%
TOTAL	$ 1,235,985,686	100.0%

Total General Fund Revenue Including State-Paid Benefits

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

Local revenue (53.4%) consists primarily of local property and occupational taxes. **State paid benefits** (23.0%) are non-discretionary funds for employee benefits. **State revenue** (10.4%) comes primarily from SEEK. **Federal revenue** (0.4%) is generated from permissible "indirect costs" associated with federal grants.

The total projected revenue in the General Fund for FY 2026-27 Working Budget is **$1,923,690,476.**



General Fund FY 2026-27

$1,923,690,476

Local Revenue	$1,027,529,858	53.4%
State Revenue	$ 200,663,827	10.4%
State-Paid Benefits	$ 443,129,666	23.0%
Federal Revenue	$ 7,792,001	0.4%
Fund Balance	$ 244,575,124	12.7%
Total	**$1,923,690,476**	**100.0%**

All Sources of Funding

The Working Budget for FY 2026-27 for all funds is projected at **$2,559,763,773**. The overall budget for JCPS consists of several funds; however, the General Fund is the main source of funding for operational needs of the District. The following are projected FY 2026-27 allocations for all funds received by Jefferson County Public Schools.

Fund 1: General Fund

District expenses are primarily funded by property taxes, occupational taxes, and state SEEK. School-level allocations, including District-wide school-centered costs, are 72.2% of the budget. This General Fund budget allocates 97.1% of funding for services directly related to serving students, including district-wide school-centered costs. Approximately 3% of funding goes toward "business office" operational expenses (function series 2500), such as District Administration, Accountability & Research, Communication, Finance, Human Resources, and Information Technology. General Fund is projected at **$1,923,690,476** including **$1,235,985,686** of New Year Receipts and of in-kind state-paid benefits.

Fund 2: Special Revenue Fund

This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This multi-year fund involves grants that are often allocated beyond a single fiscal year. Some grant awards will not be known until the Working Budget in September. The total allocation of grants in Fund 2 is projected at **$209,268,672**.

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 **$8,490,418**.

Fund 320: Building Fund

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

Fund 360: Construction Fund

This multi-year capital project fund houses the proceeds of bondable projects in support of addressing our unmet facility needs of JCPS which currently exceed $1 billion. The allocation for Fund 360 is projected at **$250,754,999**.

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 **$104,430,647**.

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 **$920,921**.

Fund 53: Enterprise Programs

All-county band, choir and orchestra generate revenue in this Enterprise Fund. The allocation for Fund 53 is projected at **$17,984**.

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 **$468,606**.

Fund 59: Tuition Preschool Program

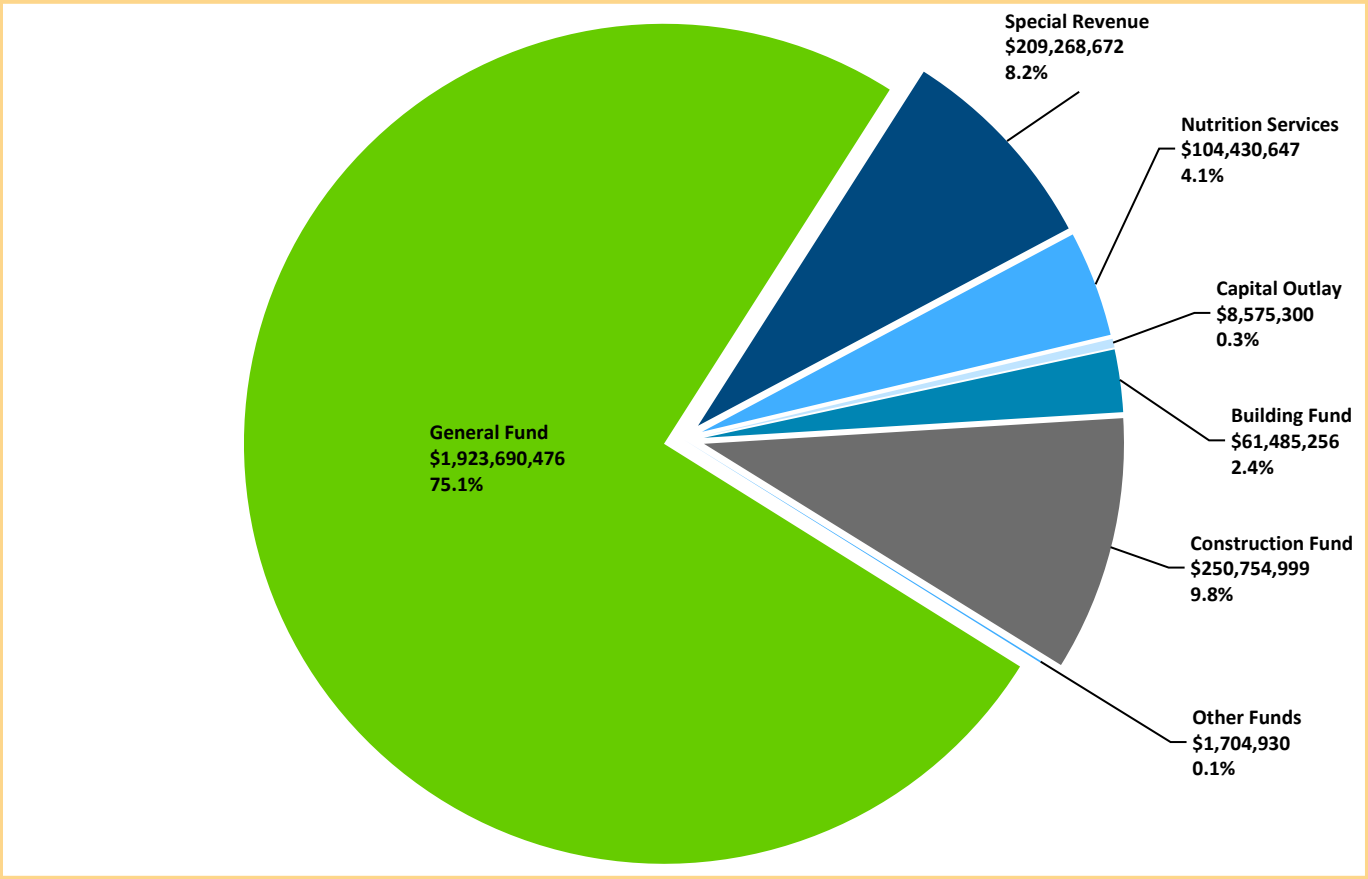
Preschools are available for students who meet specific income or disability criteria. JCPS also offers this Tuition Preschool Program for students who do not meet this criteria. The allocation for Fund 59 is projected at **$297,419**.

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 (75.2%) of the entire JCPS Budget. **Special Revenue** (8.2%) comes from local, state and federal grants and **Nutrition Services** (4.1%) is largely subsidized by a federal grant.

The three funds committed to capital improvement— **Capital Outlay, Building Fund and Construction Fund**— collectively make up 12.5% of the total Working Budget.

The total Working Budget of all funding sources for FY 2026-27 is **$2,559,763,773**.



All Funds FY 2026-27

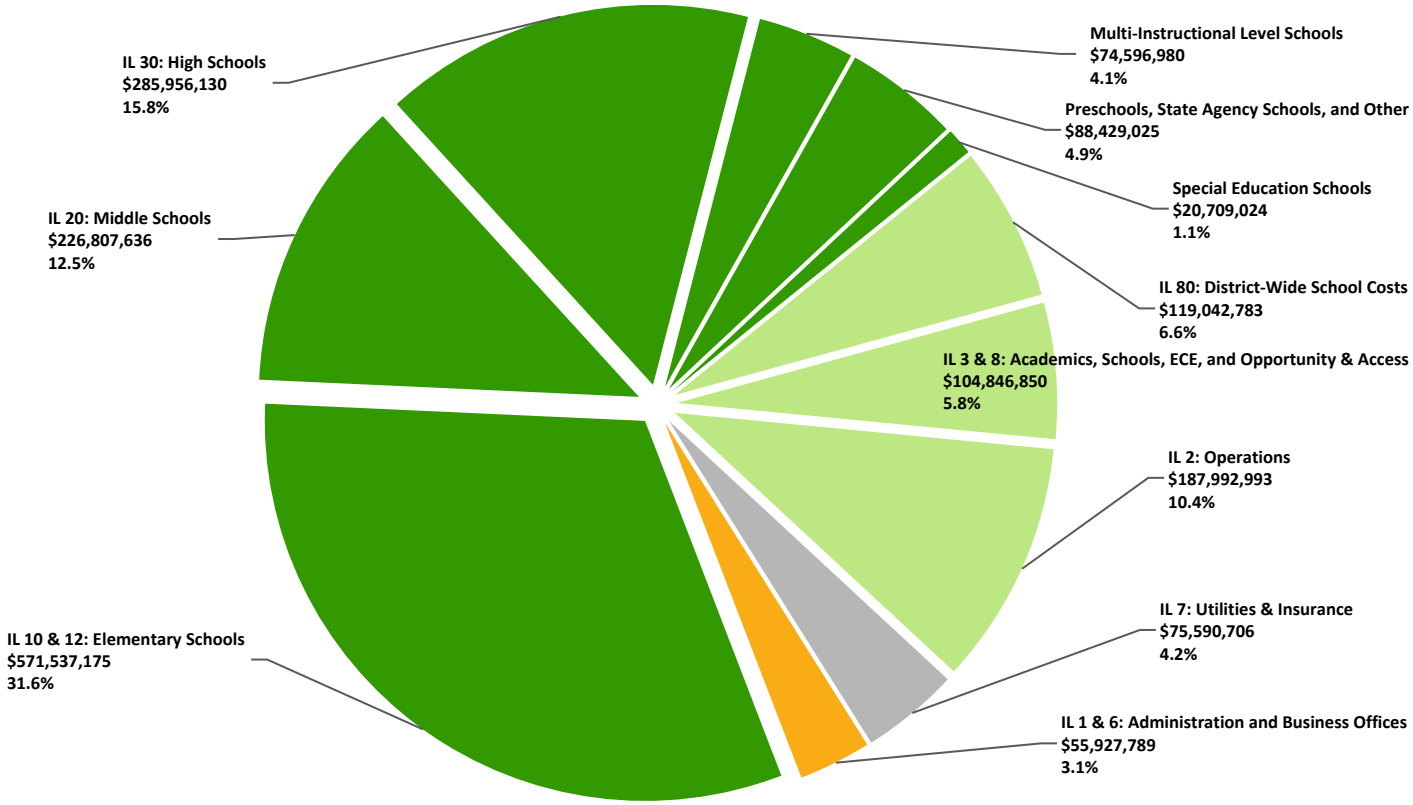
$2,559,763,773

General Fund	$	1,923,690,476	75.2 %
Special Revenue	$	209,268,672	8.2 %
Nutrition Services	$	104,430,647	4.1 %
Capital Outlay	$	8,490,418	0.3 %
Building Fund	$	61,485,256	2.4 %
Construction Fund	$	250,754,999	9.8 %
Other Funds	$	1,704,930	0.1 %
TOTAL	$	2,559,763,773	100.0 %

EXPENSES

Expenses By Instructional Level

The Working Budget includes staffing and operational allocations for administrative and operational divisions as well as 162 school units and support services.



Expenses By Instructional Level FY 2026-27

$1,923,690,477

	Allocation		Number Units	Number Pupils	Per Pupil Investment
IL 10 & 12: Elementary Schools	$ 571,537,175	29.7 %	85	41,300	**$ 13,839**
IL 20: Middle Schools	$ 226,807,636	11.8 %	23	18,487	**$ 12,268**
IL 30: High Schools	$ 285,956,130	14.9 %	18	23,656	**$ 12,088**
Multi-Instructional Level Schools	$ 74,596,980	3.9 %	5	4,479	**$ 16,655**
Preschools, State Agency Schools, and Other Special Schools	$ 88,429,025	4.6 %	26	3,438	**$ 25,721**
IL 71: Special Education Schools	$ 20,709,024	1.1 %	5	190	**$ 108,995**
IL 80: District-Wide School Costs	$ 119,042,783	6.2 %		91,550	**$ 1,300**
IL 3 & 8: Academics, Schools, ECE, and Opportunity & Access	$ 104,846,850	5.5 %		91,550	**$ 1,145**
IL 1 & 6: Administration and Business Offices	$ 55,927,789	2.9 %		91,550	**$ 611**
IL 2: Operations	$ 187,992,993	9.8 %		91,550	**$ 2,053**
IL 7: Utilities & Insurance	$ 75,590,706	3.9 %		91,550	**$ 826**
Contingency	$ 112,253,386	5.8 %			
Total	**$ 1,923,690,477**	**100.0 %**			

Instructional Level 1 - Administration Division

The **Administrations Division ($5,378,501)** includes three departments: Office of the Superintendent, Internal Audit and General Counsel.

Instructional level 1 also includes **Security & investigations ($15,583,623)**.

Instructional Level 2 - Operations Division

The **Operations Division ($187,992,993)**, led by the Chief of Operations, includes eight departments: Facility Management, Facility Planning, Nutrition Services, Property Management, Supply Services, Safety & Environmental Services, Transportation, and Vehicle Maintenance.

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

The **Academics Division ($37,285,070),** led by the Chief Academic Officer, includes five departments: Elementary and Secondary Academics, Assistant Superintendents of Schools, Professional Learning, Title Programs Support and the Office of Multilingual Learners.

The **Strategy and Innovation Division ($15,386,714)**, led by the Chief of Strategy and Innovation, includes five departments: Culture and Climate, Pupil Personnel, Transition Readiness, Activities and Athletics, and Adult Education.

The **Student Support Services Division ($15,274,034)** led by the Executive Officer of Student Support and Community Engagement, includes three departments: Academic Support Services, Health Services, and Community Engagement.

The **Exceptional Child Education Division ($18,405,814**), ECE, led by the Executive Officer of ECE, includes the two departments: Early Childhood and Exceptional Child Education services.

Instructional Level 4 - Accounting, Research and Systems Improvement

The **Accountability, Research & Systems Improvement Division ($3,228,969),** "ARSI", led by the Executive Officer of ARSI, includes three departments: Assessment, Resource Development, and Systems Improvement.

Instructional Level 6 - Business Offices

Business Offices include the following Divisions:

- **Technology ($21,589,330)** includes three departments: Technology-Cyber, Technology-Engineering, and Technology-Support.
- **Human Resources ($12,972,661)** includes three departments: Personnel Service; Benefits & Employee Services; and Labor Management & Employee Relations.
- **Financial Services ($9,137,658)** includes four departments: Accounting Services; Budget; Payroll & Cash Management; and Purchasing.

Instructional Level 7 - Utilities & Insurance

This category includes expenses (**$75,590,706)** related to electricity, natural gas, water, sewage, telephone, postage, liability insurance, property insurance, pupil transportation insurance, student liability insurance, legal services, JCTA president salary, and other services/fees.

Instructional Level 8 - Division of Opportunity and Access

Division of Opportunity and Access ($2,880,595), led by the Chief of Opportunity and Access, includes twenty employees and special funding to support initiatives and programs.

Instructional Level 10 - Elementary Schools

Regular education elementary schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2026-27 Working Budget of **$571,537,175 for elementary schools** includes the Board-Approved Site Based Allocations and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

Instructional Level 20 - Middle Schools

Regular education middle schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2026-27 Working Budget of **$226,807,636 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 **$5,320,053** for implementation of Explore pathways.

Instructional Level 30 - High Schools

Regular education high schools are funded based on enrollment projections and the approved JCPS Allocation Standards. The FY 2026-27 Working Budget of **$285,956,130 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 **$9,949,738** in additional funding for high school Academy career pathways and other CTE programs.

Instructional Level 70 - Multi-Instructional Level Schools

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

The FY 2026-27 Working Budget of **$74,596,980** for multi-instructional level schools includes the Board-Approved Site Based Allocations and District-Managed Add On Allocations (special education services, English learner services, student activities, board-paid academic supports, mental health, office of the principal, and building operations).

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

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

Instructional Level 71 - Special Education Schools

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

Instructional Level 80 - District-Wide School Costs

District-Wide School Costs ($117,558,105) provides an allocation for substitute teachers, teachers who are in transition to receive certification, retired administrative support for schools, and other allocations for school-oriented supports. District-Wide School Costs also includes the following items:

- **$4,000,000** for long-term sub incentive pay.
- **$20,000,000** for construction projects related to the Annual Facilities Improvement Fund.
- **$4,600,000** for substitute teachers associated with vacant teacher positions in schools.
- **$1,000,000** for teachers who are in certification transition awaiting EPSB certification approval.
- **$3,000,000** for $4,000 annual classified employee stipend (Job Family 1A, grades 2 through 6, less than 260 days).
- **$880,000** for department head stipends that will be distributed to school by mid year.

Special School Programs

Services provided to our special school programs are inherently more expensive, on a per pupil basis, than the average cost of educating students in our elementary schools ($13,839), middle schools ($12,268), or high schools ($12,088).

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

Small Elementary Schools

School populations have varied over time with changes in the population densities of Jefferson County, school resides areas, and student assignment. The cost per pupil of JCPS elementary schools with enrollments less than 300 ($18,415) is approximately 41% greater than the cost per pupil of a sample of elementary schools with enrollments greater than 600 ($13,023).

Description	Number Pupils Served	General Fund	Cost Per Pupil
Five Elementary Gr K-5 enrollment <300			
Shelby Elementary	274	$ 4,957,690	**$ 18,094**
Byck Elementar	261	$ 5,243,527	**$ 20,090**
Foster Elementary	302	$ 4,709,013	**$ 15,593**
Kerrick Elementary	286	$ 5,767,223	**$ 20,165**
Portland Elementary	271	$ 4,993,079	**$ 18,425**
Total	1,394	$ 25,670,532	**$ 18,415**
Five Comparable Elementary Gr K-5 enrollment > 600			
Indian Trail Elementary	593	$ 8,076,485	**$ 13,620**
Goldsmith Elementary	605	$ 8,348,732	**$ 13,800**
Jeffersontown Elementary	638	$ 7,639,471	**$ 11,974**
Fairdale Elementary	629	$ 8,003,312	**$ 12,724**
Laukhuf Elementary	606	$ 7,925,007	**$ 13,078**
Total	3,071	$ 39,993,007	**$ 13,023**
Elementary School Average	41,300	$ 571,537,175	**$ 13,839**

Small Secondary Schools

The District's secondary schools with enrollments less than 500 cost approximately 21% 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
Six Secondary schools with enrollment <600			
Western High School	500	$ 7,919,248	**$ 15,838**
Frederick Olmsted Academy South	478	$ 7,247,423	**$ 15,162**
Frederick Olmsted Academy North	478	$ 6,963,387	**$ 14,568**
Johnson Traditional Middle School	449	$ 6,965,822	**$ 15,514**
W.E.B. DuBois Academy	549	$ 8,268,880	**$ 15,062**
Grace James Academy of Excellence	526	$ 7,550,771	**$ 14,355**
Total	2,980	$ 44,915,531	**$ 15,072**
Five Comparable Secondary schools with enrollments >1000			
Moore Gr 6-12	1,578	$ 22,026,435	**$ 13,958**
Fern Creek High School	1,352	$ 17,352,903	**$ 12,835**
Stuart Middle School	1,318	$ 15,807,999	**$ 11,994**
Ramsey Middle School	1,104	$ 12,436,335	**$ 11,265**
Seneca High School	1,124	$ 12,988,661	**$ 11,556**
Total	6,476	$ 80,612,333	**$ 12,448**
Multi-Level School Average	4,479	$ 74,596,980	**$ 16,655**
Middle School Average	18,487	$ 226,807,636	**$ 12,268**
High School Average	23,656	$ 285,956,130	**$ 12,088**

CONCLUSION

School District Financial Measures

To better understand the financial status of a district, we must analyze the relationship among Fund Balance, Carry Forward, Carryover, and Contingency. An important distinction is that Fund Balance and Carry Forward are known "balance sheet" calculations that reflect the District's financial standing at the time of the closing of the prior fiscal year. In contrast, Contingency is a mathematical calculation based upon the District's revenues and expenses while Carryover are funds reinstated from the prior year from the available flex accounts from schools.

Fund Balance

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

Carry Forward

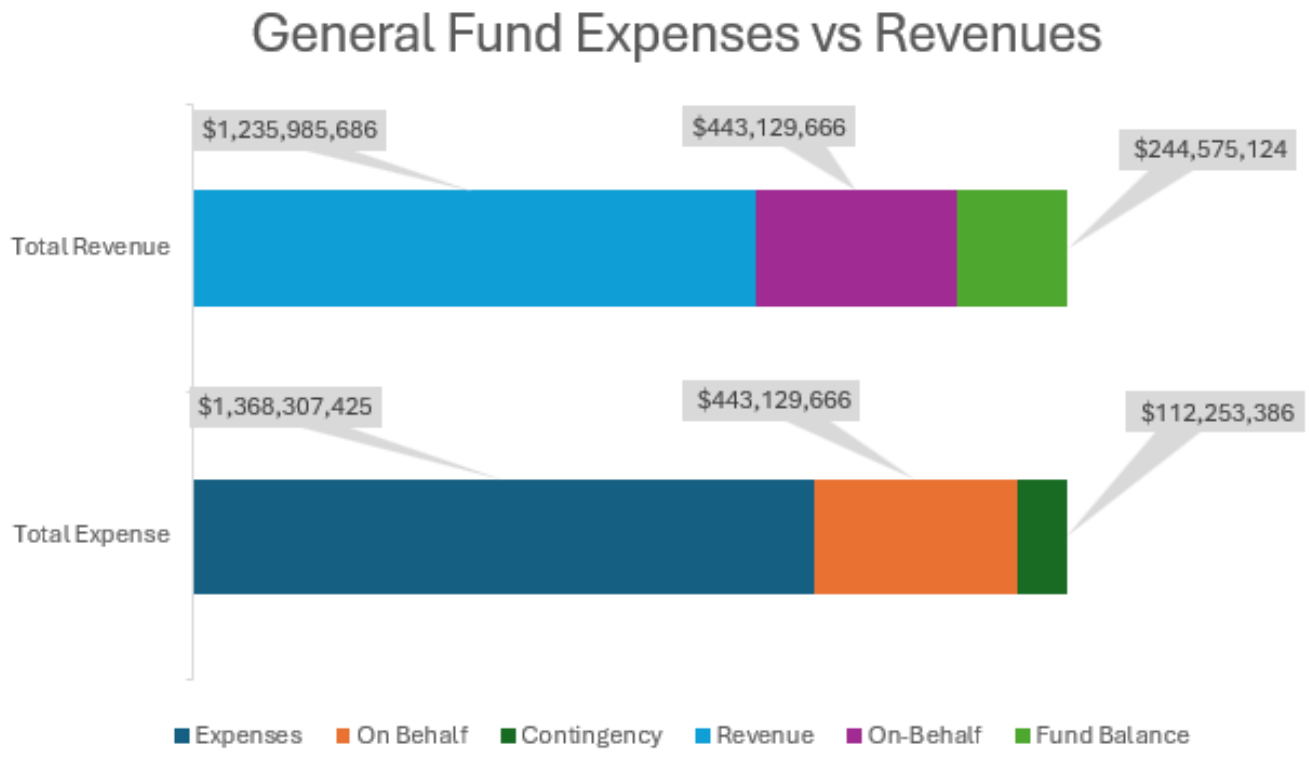
Carry Forward represents year-end encumbrances. These are obligations covered by specific allocations for items ordered before July 1st for which payment had not been issued by the end of the fiscal year.

Carryover

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

Contingency

Contingency is the difference calculated between new year revenues, including Fund Balance, and new year expenses as calculated at the time of the Working Budget. A Contingency of no less than 2% ($38,473,810) 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 ($96,184,524).



Financial Forecasting

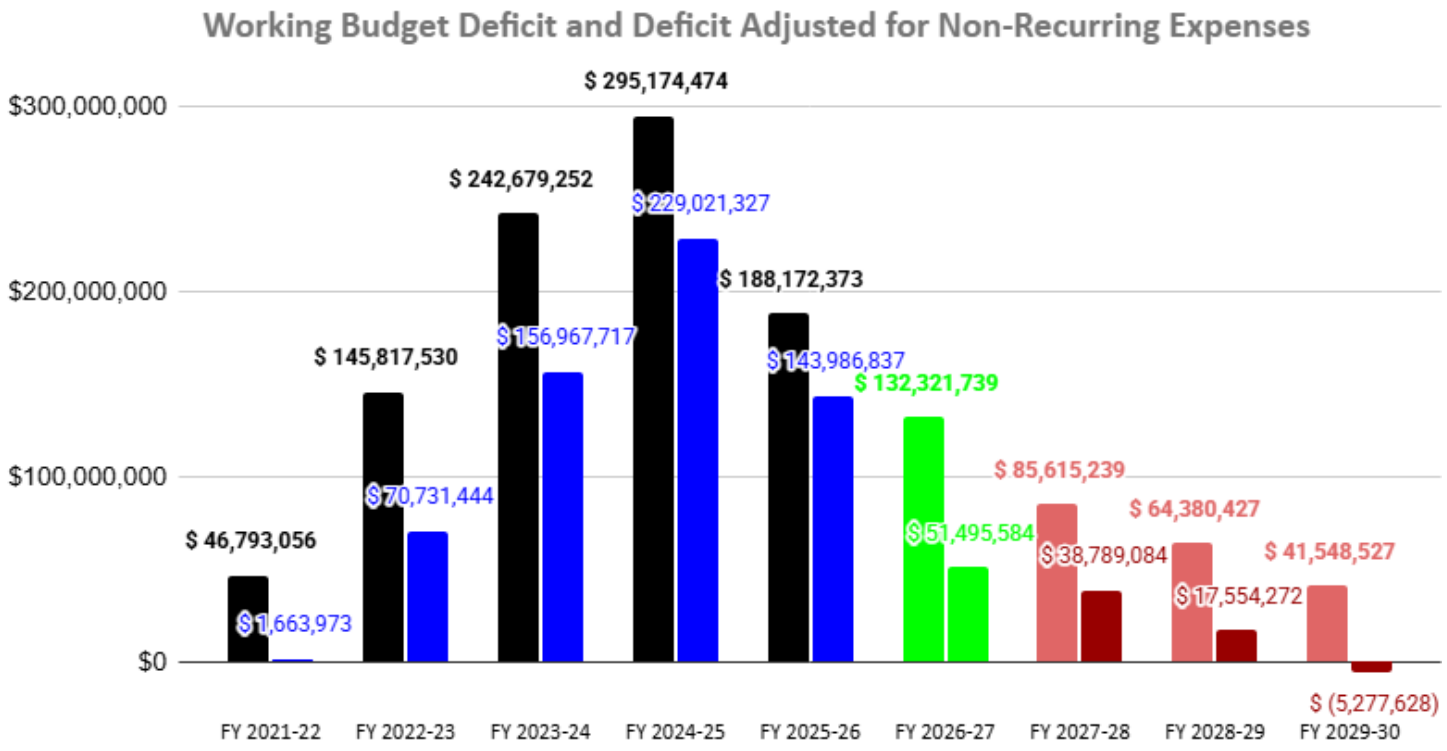
All forecasts utilize the *JCPS Forecasting Model* generated upon the following assumptions, projections and trends:

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

Fiscal Deficit

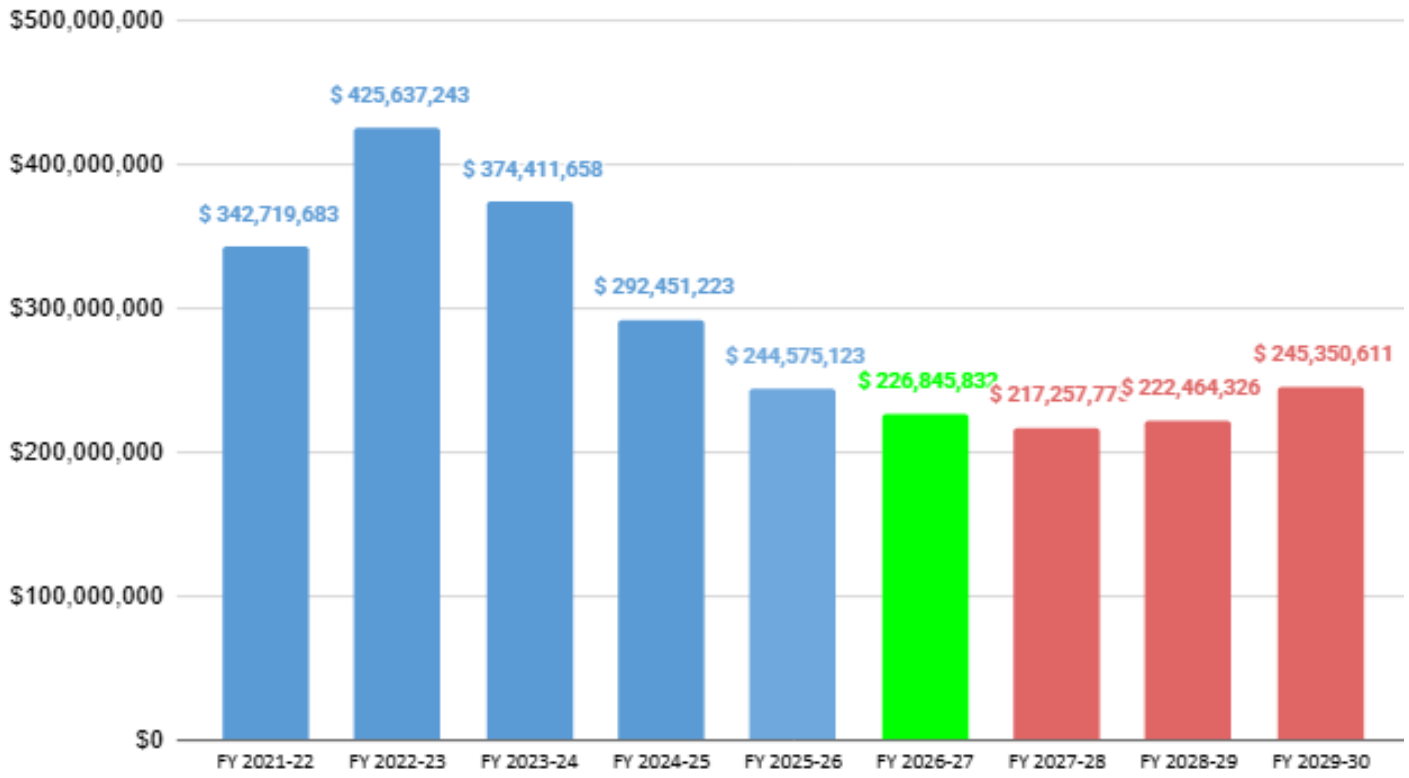
The deficit at the time of the Working Budget has been defined as the difference between *recurrent* revenues (without Fund Balance) and *total* expenses (without Contingency). This definition was chosen because of the large number of "one-time" purchases and stipends being added to the budget after ESSER. With this "one-time" spending under control, we are now at a point to forecast our Adjusted Deficit, which can be defined as the difference between *recurrent* revenues and *recurrent* expenses. That is, the Adjusted Deficit does not include carryover, carry forward and known one-time expenses (such as the $34 million in stipends for 2026-27). The Adjusted Deficit as of September 2026 is $51,495,584.

The net change in Adjusted Deficit from September 2025 to September 2026 was $143,986,837- $52,195,593 = $91,791,244.



Fund Balance Trend and Forecast

Fund Balance is the net difference between assets and liabilities at any point in time. As it pertains to the Working Budget, the Fund Balance as of June 30th of the preceding school year is allocated as the July 1st Fund Balance revenue for the new fiscal year. The net change in July 1st Fund Balance is an indicator of the financial status (growth or decline) of the District.



Contingency Trend

The Contingency is the mathematical difference between the General Fund revenues (including Fund Balance) and the total expenses (including carryover and carryforward). By law, the District must maintain a 2% contingency of Fund 1 and Fund 51. KDE and State Audit recommend 5%.

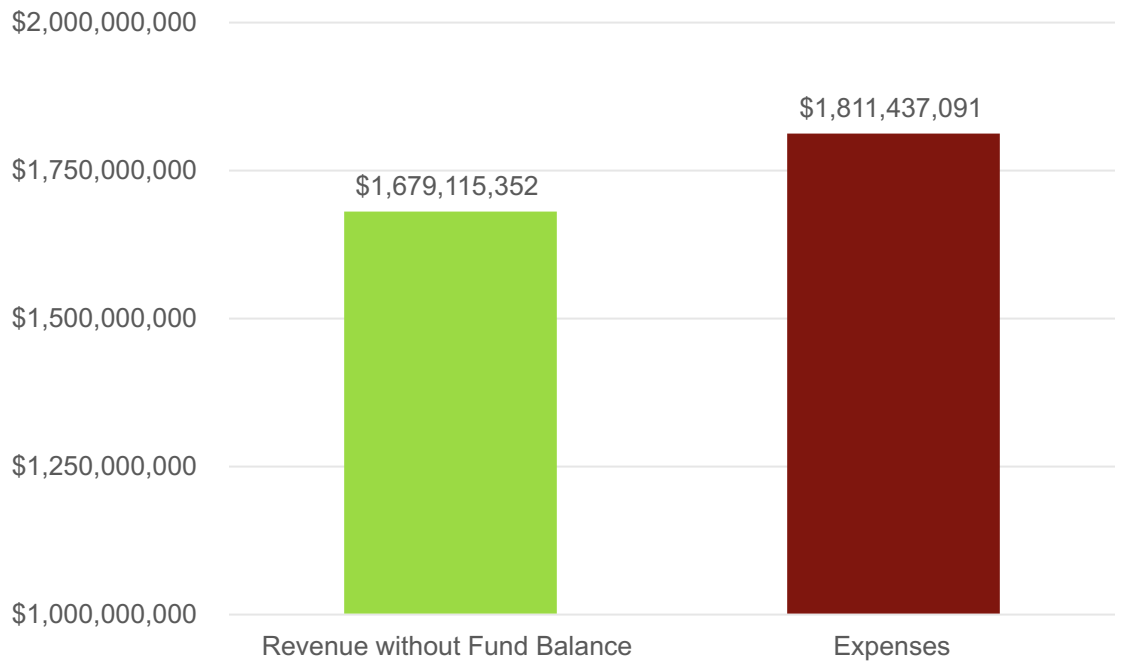
JCPS has maintained a Contingency greater than 2% for the past five years. The Contingency at the time of the Working Budget for 2025-26 is above 5%.

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Fund 1	$ 1,546,377,509	$ 1,834,403,372	$ 1,827,364,456	$ 1,852,801,313	$ 1,877,395,354	$ 1,923,690,477
Fund 51	$ 69,724,867	$ 85,927,527	$ 89,337,682	$ 85,734,227	$ 87,289,187	$ 104,430,647
2% Contingency	$ 32,322,048	$ 38,406,618	$ 38,334,043	$ 38,770,711	$ 39,293,691	$ 40,562,422
5% Contingency	**$ 80,805,119**	**$ 96,016,545**	**$ 95,835,107**	**$ 96,926,777**	**$ 98,234,227**	**$ 101,406,056**
JCPS Contingency at time of Working Budget	$ 109,206,944	$ 199,882,470	$ 192,281,959	$ 79,288,472	$ 96,499,660	$ 112,253,384
JCPS End-of-Year Contingency	$ 103,276,485	$ 180,068,163	$ 135,952,465	$ 52,199,235	$ 86,872,424	

Summary

The recurrent revenue is shown below in comparison to the projected recurrent expenses. Although the expenses exceed revenue at the time of the Working 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 projected Fund Balance for FY27 is $244,575,124.

The **Adjusted Deficit**, is defined as the difference between *recurrent* revenues and *recurrent* expenses. That is, the Adjusted Deficit does *not* include non-recurring expenses such as carryover ($17,420,465), carry forward ($29,405,690) and known one-time expenses (such as the $34,000,000 in stipends for 2026-27). These **non-recurring expenses total $80,826,155**. Therefore, the Adjusted Deficit as of September 2026 is $51,495,584.



Revenues without Fund Balance	**$**	**1,679,115,352**
Expenses without Contingency	**$**	**1,811,437,091**
Difference*	**$**	**(132,321,739)**
Deficit Adjusted for Non-Recurring Expenses	**$**	**(51,495,584)**

***Difference is captured through the FY27 Beginning Fund Balance currently projected at $244,575,124.**

JCBE BUDGET POLICIES

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

Fiscal Management 04.1 : Budget Planning and Adoption

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

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

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

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

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

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

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

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

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

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

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

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

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

Related Policies: 01.11; 02.4242; 02.4331; 04.91

Adopted/Amended: 12/09/2025

Order #: 2025-196

Fiscal Management 04.1 AP.2 : Budget Planning Timeline

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

Review/Revised:7/21/2020

Fiscal Management 04.3121 : Board Allocated Funds

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

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

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

References: KRS 160.470; 702 KAR 003:246

Related Policies: 02.4242; 02.4331; 04.1

Adopted/Amended: 12/13/2022

Order #: 2022-211

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

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

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

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

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

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

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

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

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

Related Policies: 02.4242; 04.311; 04.3111, 04.9

Adopted/Amended: 3/27/2018

Order #: 2018-74

Definitions

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

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

Beginning Fund Balance: The Beginning Fund Balance for each new fiscal year is equal to the end of year Fund Balance of the prior year as found in the Annual Comprehensive Financial Report prepared by JCPS Accounting. The Beginning Fund Balance includes Unassigned Fund Balance, Committed Funds, Assigned Funds and Nonspendable Funds.

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

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

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

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

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

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

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

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

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

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

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

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

Instructional Level: Instructional level most often refers to the grade level of a school. However, in accordance with the state financial reporting platform, MUNIS, the instructional level may also refer to the category of a District division.

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

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

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

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

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

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

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

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	266,009,146.83	202,445,997.78	244,575,124.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	651,268,897.01	668,102,090.73	700,402,968.00
1115 DELINQUENT PROPERTY TAX	6,452,329.27	8,878,365.35	7,041,608.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	42,746,748.80	43,356,819.21	43,356,819.21
1118 UNMINED MINERALS TAX	.00	.00	.00
1119 FRANCHISE TAX	19,815,465.12	20,915,500.61	21,856,698.14
TOTAL AD VALOREM TAXES	720,283,440.20	741,252,775.90	772,658,093.35
SALES & USE TAXES			
1121 UTILITIES TAX	.00	.00	.00
TOTAL SALES & USE TAXES	.00	.00	.00
INCOME TAXES			
1131 OCCUPATIONAL TAX	222,962,802.00	227,169,555.00	222,962,802.00
TOTAL INCOME TAXES	222,962,802.00	227,169,555.00	222,962,802.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	.00	.00	.00
TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	9,831,500.34	11,988,775.33	10,334,950.00
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	9,831,500.34	11,988,775.33	10,334,950.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	3,492,551.52	3,606,096.91	3,642,552.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	3,492,551.52	3,606,096.91	3,642,552.00
TUITION			

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1310	TUITION FROM INDIVIDUALS	9,209.00	.00	.00
1312	TUITION (SUMMER)	.00	.00	.00
1320	TUIT FRM OTH GOVT SRCS IN KY	334,654.00	325,790.00	326,834.00
1330	TUIT FRM OTH GVT SRC OUT KY	.00	.00	.00
1340	OTHER TUITION	127,104.02	294,441.00	130,000.00
	TOTAL TUITION	470,967.02	620,231.00	456,834.00
TRANSPORTATION				
1410	TRANSP FEES FROM INDIVIDUALS	.00	.00	.00
1420	TRN FEE FRM OTH GVT SRC IN KY	.00	.00	.00
1430	TRN FEE FRM OTH GVT SRC NOT KY	.00	.00	.00
1441	TRANSP FEES - NON PUBLIC SCH	.00	.00	.00
1442	TRANSP FEES - FISCAL CT	.00	.00	.00
1449	OTHER TRANSPORTATION	.00	.00	.00
	TOTAL TRANSPORTATION	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	21,547,485.43	12,702,704.30	12,702,704.30
1520	DIVIDENDS ON INVESTMENTS	.00	.00	.00
1530	NET INC IN FAIR VAL OF INVESTS	.00	.00	.00
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	21,547,485.43	12,702,704.30	12,702,704.30
FOOD SERVICE				
1690	FOOD SVC REBATES TO GF	.00	.00	.00
	TOTAL FOOD SERVICE	.00	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1720	STUDENT SALES & USE TAXES	.00	.00	.00
1730	STUDENT DUES	.00	.00	.00
1740	STUDENT FEES	.00	.00	.00
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
1760	BOARD CONTRIBUTIONS (ACTIVITY)	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	.00	.00	.00
1811	COMMUNITY EDUCATION FEES	.00	.00	.00
1812	ADULT EDUCATION FEES	.00	.00	.00
1819	OTHER FEES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	2,940,500.00	2,942,200.00	2,940,500.00
1912	BUS RENTAL	.00	.00	.00
1919	OTHER RENTAL INCOME	1,502,059.99	1,531,027.71	1,500,000.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1925	PRIVATE REIMB FOR PROF DEV	.00	.00	.00
1929	IN-KIND REVENUES	.00	.00	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1932	GAIN/LOSS ON SALE OF EQUIP	.00	.00	.00
1941	TEXTBOOK SALES	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN KY	.00	.00	.00
1952	MIS REV FRM OTH SCH DST OUT KY	.00	.00	.00
1960	SERV PROV TO OTH LOCAL GOVTS	.00	.00	.00
1970	SERVICES PROV TO OTHER FUNDS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1991	TRANSCRIPT FEES	62,744.00	31,423.00	31,423.00
1993	OTHER REBATES	.00	.00	.00
1994	RETURN FOR INSUFFICIENT FUNDS	.00	.00	.00
1995	SUPPLEMENTARY MATERIALS	.00	.00	.00
1997	OTHER REIMBURSEMENTS	.00	.00	.00
1998	CRIME CHECK/FINGERPRINTING	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	797,795.05	706,479.59	300,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	5,303,099.04	5,211,130.30	4,771,923.00
	TOTAL REVENUE FROM LOCAL SOURCES	983,891,845.55	1,002,551,268.74	1,027,529,858.65
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	207,623,135.00	223,058,924.00	198,813,564.00
	TOTAL STATE PROGRAM	207,623,135.00	223,058,924.00	198,813,564.00
OTHER STATE FUNDING				
3121	VOCATIONAL TRAVEL	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	.00	.00	.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00
3125	BUS DRVR TRAINING	.00	.00	.00
3126	SUBSTITUTE SALARIES	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSPORTATION	14,214.00	14,496.00	14,496.00

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
	TOTAL OTHER STATE FUNDING	14,214.00	14,496.00	14,496.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERT REIMBURSE	.00	.00	.00
3131	STATE MISCELLANEOUS REIMBURSE	.00	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REV IN LIEU OF TAXES/STATE SRC	1,836,440.85	1,836,548.28	1,835,767.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	1,836,440.85	1,836,548.28	1,835,767.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	383,827,842.36	438,618,093.85	443,129,666.47
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	383,827,842.36	438,618,093.85	443,129,666.47
	TOTAL REVENUE FROM STATE SOURCES	593,301,632.21	663,528,062.13	643,793,493.47
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100	UNRESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL UNRESTRICTED DIRECT	.00	.00	.00
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENT	.00	.00	.00
	TOTAL FEDERAL REIMBURSEMENT	.00	.00	.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	.00	.00	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00
5130	ACCRUED INTEREST	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
5220	INDIRECT COSTS TRANSFER	9,598,688.23	8,870,025.08	7,792,000.99
	TOTAL INTERFUND TRANSFERS	9,598,688.23	8,870,025.08	7,792,000.99
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF MACH/EQUIP/FURN/FIXTUR	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	9,598,688.23	8,870,025.08	7,792,000.99
	TOTAL RECEIPTS	1,586,792,165.99	1,674,949,355.95	1,679,115,353.11
	TOTAL REVENUES	1,852,801,312.82	1,877,395,353.73	1,923,690,477.11

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0100 SALARIES PERSONNEL SERVICES	.00	.00	158,624.28
0200 EMPLOYEE BENEFITS	.00	.00	8,179.53
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	166,803.81
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	542,894,295.14	563,441,907.16	556,623,849.83
0200 EMPLOYEE BENEFITS	36,104,383.15	37,603,855.10	39,253,062.43
0280 ON-BEHALF	246,871,358.37	284,592,957.64	284,592,957.64
0300 PURCHASED PROF AND TECH SERV	11,288,560.56	3,868,108.02	5,736,653.74
0400 PURCHASED PROPERTY SERVICES	915,524.33	878,069.40	742,114.46
0500 OTHER PURCHASED SERVICES	978,717.64	1,009,987.93	922,087.03
0600 SUPPLIES	26,102,524.84	15,900,456.58	26,546,390.66
0700 PROPERTY	9,146,131.25	5,700,600.16	3,158,645.65
0800 DEBT SERVICE AND MISCELLANEOUS	422,718.04	484,601.27	7,420,013.13
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 1000 INSTRUCTION	874,724,213.32	913,480,543.26	924,995,774.57
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	74,537,161.29	80,206,214.02	80,024,186.65
0200 EMPLOYEE BENEFITS	4,869,233.26	5,248,354.30	5,420,931.92
0280 ON-BEHALF	34,284,128.51	40,855,980.63	40,855,980.63
0300 PURCHASED PROF AND TECH SERV	6,051,957.16	8,610,554.53	9,166,130.90
0400 PURCHASED PROPERTY SERVICES	26,919.07	25,498.80	25,960.86
0500 OTHER PURCHASED SERVICES	144,603.29	173,388.61	178,051.71
0600 SUPPLIES	471,886.70	381,112.66	480,400.59
0700 PROPERTY	970,414.96	540,512.64	238,811.27
0800 DEBT SERVICE AND MISCELLANEOUS	106,300.80	100,262.44	125,287.00
TOTAL 2100 STUDENT SUPPORT SERVICES	121,462,605.04	136,141,878.63	136,515,741.53
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	72,291,955.36	76,251,656.57	76,919,159.48
0200 EMPLOYEE BENEFITS	5,653,796.62	5,949,257.83	5,481,076.10
0280 ON-BEHALF	31,582,374.24	36,768,520.24	36,350,994.47
0300 PURCHASED PROF AND TECH SERV	5,124,359.77	2,283,772.98	2,883,080.60
0400 PURCHASED PROPERTY SERVICES	535,974.32	2,683,146.65	3,598,771.96
0500 OTHER PURCHASED SERVICES	1,303,606.23	2,295,261.53	1,295,707.30
0600 SUPPLIES	5,710,026.34	3,610,298.83	4,967,779.42
0700 PROPERTY	2,132,940.29	1,532,575.46	1,699,078.74
0800 DEBT SERVICE AND MISCELLANEOUS	157,194.86	62,848.77	133,130.74
0840 CONTINGENCY	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	124,492,228.03	131,437,338.86	133,328,778.81
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	6,469,531.17	7,081,738.26	5,169,310.56
0200 EMPLOYEE BENEFITS	603,817.21	680,195.77	542,562.45
0280 ON-BEHALF	2,890,620.78	3,442,632.25	3,442,632.25
0300 PURCHASED PROF AND TECH SERV	1,404,882.30	1,349,354.51	2,445,091.46
0400 PURCHASED PROPERTY SERVICES	5,950.61	50,857.03	9,971.67
0500 OTHER PURCHASED SERVICES	116,424.61	148,679.75	108,062.07
0600 SUPPLIES	502,044.64	365,621.76	106,900.45
0700 PROPERTY	38,548.10	33,220.39	10,064.44
0800 DEBT SERVICE AND MISCELLANEOUS	107,085.44	126,454.75	119,085.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	12,138,904.86	13,278,754.47	11,953,680.35
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	88,378,182.66	89,988,528.20	89,233,443.88
0200 EMPLOYEE BENEFITS	11,782,427.94	11,583,040.96	11,832,216.62
0280 ON-BEHALF	33,538,716.42	37,795,870.18	37,795,870.18
0300 PURCHASED PROF AND TECH SERV	298,263.13	308,672.17	351,765.92
0400 PURCHASED PROPERTY SERVICES	1,900,601.98	2,198,977.81	1,408,379.14
0500 OTHER PURCHASED SERVICES	775,142.02	827,110.19	816,862.86
0600 SUPPLIES	1,596,035.96	1,796,291.55	4,784,471.57
0700 PROPERTY	3,482,095.80	3,083,855.03	1,941,674.02
0800 DEBT SERVICE AND MISCELLANEOUS	58,881.77	66,328.71	93,799.22
TOTAL 2400 SCHOOL ADMIN SUPPORT	141,810,347.68	147,648,674.80	148,258,483.41
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	32,957,285.19	34,127,186.56	66,431,510.93
0200 EMPLOYEE BENEFITS	9,269,991.84	9,234,654.53	14,480,626.26
0280 ON-BEHALF	10,189,418.34	11,880,320.09	11,880,320.09
0300 PURCHASED PROF AND TECH SERV	3,829,832.96	2,562,091.60	3,540,803.36
0400 PURCHASED PROPERTY SERVICES	792,535.82	643,474.56	586,393.44
0500 OTHER PURCHASED SERVICES	7,687,900.26	8,413,071.11	9,459,885.19
0600 SUPPLIES	4,432,457.23	3,562,269.87	3,151,716.19
0700 PROPERTY	11,998,279.22	3,949,349.70	7,507,849.22
0800 DEBT SERVICE AND MISCELLANEOUS	283,820.78	216,749.31	229,559.24
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	81,441,521.64	74,589,167.33	117,268,663.92
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	71,608,441.26	76,892,200.83	82,859,967.38

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0200 EMPLOYEE BENEFITS	18,796,772.48	20,211,311.79	21,684,381.15
0280 ON-BEHALF	13,296,894.23	15,591,655.26	15,295,106.37
0300 PURCHASED PROF AND TECH SERV	2,281,982.53	847,388.65	233,224.03
0400 PURCHASED PROPERTY SERVICES	39,218,957.41	28,221,549.50	41,836,825.49
0500 OTHER PURCHASED SERVICES	1,648,620.88	881,773.77	1,954,548.99
0600 SUPPLIES	27,338,142.12	28,530,376.55	29,489,995.96
0700 PROPERTY	7,764,349.26	3,476,012.92	3,267,186.25
0800 DEBT SERVICE AND MISCELLANEOUS	235,134.43	207,770.59	395,099.97
0900 OTHER ITEMS	.00	.00	.00
UNDEFINED EXP OBJ	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	182,189,294.60	174,860,039.86	197,016,335.59
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	58,874,414.18	67,840,689.65	71,386,424.07
0200 EMPLOYEE BENEFITS	17,631,533.21	20,412,306.53	17,173,581.66
0280 ON-BEHALF	8,797,370.96	10,939,667.13	10,939,667.13
0300 PURCHASED PROF AND TECH SERV	-1,302,719.50	37,220.45	384,280.05
0400 PURCHASED PROPERTY SERVICES	127,339.81	217,439.36	148,949.76
0500 OTHER PURCHASED SERVICES	24,543,380.34	12,450,764.03	13,306,726.82
0600 SUPPLIES	8,263,938.67	10,263,018.41	12,597,032.90
0700 PROPERTY	971,763.14	4,748,771.82	6,686,121.88
0800 DEBT SERVICE AND MISCELLANEOUS	57,808.02	57,847.63	63,428.08
TOTAL 2700 STUDENT TRANSPORTATION	117,964,828.83	126,967,725.01	132,686,212.35
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	.00	.00	318,210.65
0200 EMPLOYEE BENEFITS	.00	.00	28,405.83
0300 PURCHASED PROF AND TECH SERV	.00	.00	100,000.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	215,000.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	661,616.48
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	17,566.59	7,172.75	.00
0200 EMPLOYEE BENEFITS	6,314.20	1,239.52	.00
0280 ON-BEHALF	2,584.42	559.99	559.99
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	4,262.50	9,067.50	60,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	30,727.71	18,039.76	60,559.99
3200 DAY CARE OPERATIONS			

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	.00	.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	2,241,372.83	2,267,046.58	1,252,779.89
0200 EMPLOYEE BENEFITS	146,260.21	169,192.33	169,408.27
0280 ON-BEHALF	1,085,334.43	-4,419,684.90	803,052.98
0300 PURCHASED PROF AND TECH SERV	1,627.98	560.00	235,022.34
0400 PURCHASED PROPERTY SERVICES	2,304.13	3,076.16	1,969.02
0500 OTHER PURCHASED SERVICES	9,223.47	5,909.52	111,393.05
0600 SUPPLIES	6,305.47	1,937.87	240,716.13
0700 PROPERTY	6,166.54	2,511.28	24,458.43
0800 DEBT SERVICE AND MISCELLANEOUS	27,942.00	13,711.00	14,120.03
TOTAL 3300 COMMUNITY SERVICES	3,526,537.06	-1,955,740.16	2,852,920.14
3400 ADULT EDUCATION OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
4100 LAND/SITE ACQUISITIONS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	728,297.50	1,143,690.03	1,762,000.00
TOTAL 4100 LAND/SITE ACQUISITIONS	728,297.50	1,143,690.03	1,762,000.00
4200 LAND IMPROVEMENTS			
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	50,231.91	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	50,231.91	.00	.00
4300 ARCHITECTURAL/ENGIN			
0100 SALARIES PERSONNEL SERVICES	1,175,871.20	1,299,488.11	1,310,167.22
0200 EMPLOYEE BENEFITS	186,652.59	193,562.66	205,926.58
0280 ON-BEHALF	380,279.45	472,668.90	472,668.90
0300 PURCHASED PROF AND TECH SERV	72.25	1,110.00	2,000.00
0400 PURCHASED PROPERTY SERVICES	1,137.99	2,469.15	1,872.00
0500 OTHER PURCHASED SERVICES	8,651.59	11,776.98	12,967.00
0600 SUPPLIES	13,643.27	16,960.33	21,232.96
0700 PROPERTY	1,860.22	25,215.30	6,950.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	1,609.80	1,584.00

WORKING BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 4300 ARCHITECTURAL/ENGIN	1,768,168.56	2,024,861.23	2,035,368.66
4600 SITE IMPROVEMENT			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0900 OTHER ITEMS	6,424,695.45	2,878,584.62	1,874,152.00
TOTAL 5200 FUND TRANSFERS	6,424,695.45	2,878,584.62	1,874,152.00
5300 CONTINGENCY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0840 CONTINGENCY	.00	.00	112,253,385.50
TOTAL 5300 CONTINGENCY	.00	.00	112,253,385.50
TOTAL EXPENDITURES	1,668,752,602.19	1,722,513,557.70	1,923,690,477.11
TOTAL FOR GENERAL FUND (1)	184,048,710.63	154,881,796.03	.00

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	7,512,948.90	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	394,100.31	376,350.55	14,842.85
	TOTAL EARNINGS ON INVESTMENTS	394,100.31	376,350.55	14,842.85
STUDENT ACTIVITIES				
1740	STUDENT FEES	.00	216.00	8,870.49
	TOTAL STUDENT ACTIVITIES	.00	216.00	8,870.49
COMMUNITY SERVICE ACTIVITIES				
1812	ADULT EDUCATION FEES	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	4,032,362.54	8,978,785.23	5,681,492.61
1929	IN-KIND REVENUES	78,378.82	13,915.87	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN KY	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	220,638.00	224,404.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	4,331,379.36	9,217,105.10	5,681,492.61
	TOTAL REVENUE FROM LOCAL SOURCES	4,725,479.67	9,593,671.65	5,705,205.95
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
	TOTAL STATE PROGRAM	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	44,369,400.22	44,839,471.87	32,893,347.27
	TOTAL RESTRICTED	44,369,400.22	44,839,471.87	32,893,347.27
UNDEFINED REV TYPE				
3700	STATE GRANTS THRU INTERM SOURC	37,707.00	38,223.36	.00
	TOTAL UNDEFINED REV TYPE	37,707.00	38,223.36	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS / STATE	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	44,407,107.22	44,877,695.23	32,893,347.27
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	1,954,960.04	2,662,872.57	732,251.01
	TOTAL RESTRICTED DIRECT	1,954,960.04	2,662,872.57	732,251.01
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	136,992,115.34	114,798,061.40	103,199,745.09
	TOTAL RESTRICTED THROUGH THE STATE	136,992,115.34	114,798,061.40	103,199,745.09
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	1,993,277.64	2,028,161.45	314,015.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	1,993,277.64	2,028,161.45	314,015.00
FEDERAL REIMBURSEMENT				
4800	FEDERAL REIMBURSEMENTS	.00	.00	.00
4810	MEDICAID REIMBURSEMENT	2,628,901.82	3,244,742.97	4,576,895.00
	TOTAL FEDERAL REIMBURSEMENT	2,628,901.82	3,244,742.97	4,576,895.00
	TOTAL REVENUE FROM FEDERAL SOURCES	143,569,254.84	122,733,838.39	108,822,906.10
OTHER RECEIPTS				

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,658,729.91	1,587,394.35	1,874,152.00
5231	NCLB TRANSFER - TITLE II	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00
5244	NCLB TRANSFER TO TITLE V	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	1,658,729.91	1,587,394.35	1,874,152.00
	TOTAL OTHER RECEIPTS	1,658,729.91	1,587,394.35	1,874,152.00
	TOTAL RECEIPTS	194,360,571.64	178,792,599.62	149,295,611.32
	TOTAL REVENUES	201,873,520.54	178,792,599.62	149,295,611.32

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	54,441,571.61	62,400,198.12	66,238,347.20
0200 EMPLOYEE BENEFITS	14,118,211.79	16,435,247.93	15,934,837.86
0300 PURCHASED PROF AND TECH SERV	21,964,799.50	7,405,257.58	4,723,164.21
0400 PURCHASED PROPERTY SERVICES	208,172.23	134,477.61	52,750.50
0500 OTHER PURCHASED SERVICES	1,300,484.45	900,091.94	560,533.94
0600 SUPPLIES	11,576,351.28	12,216,178.71	6,525,660.66
0700 PROPERTY	9,489,914.86	6,928,100.52	3,948,484.71
0800 DEBT SERVICE AND MISCELLANEOUS	167,679.89	168,962.88	273,444.99
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	113,267,185.61	106,588,515.29	98,257,224.07
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	6,215,237.49	4,590,094.55	2,555,963.81
0200 EMPLOYEE BENEFITS	1,085,329.37	920,161.89	326,389.94
0300 PURCHASED PROF AND TECH SERV	2,910,279.84	547,241.83	55,163.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	296,665.85	844,691.58	223,893.69
0600 SUPPLIES	141,046.85	529,782.81	294,768.71
0700 PROPERTY	310,560.83	770,176.15	63,701.69
0800 DEBT SERVICE AND MISCELLANEOUS	8,850.00	10,415.00	23,435.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	10,967,970.23	8,212,563.81	3,543,315.84
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	20,461,001.23	22,245,221.60	19,301,696.49
0200 EMPLOYEE BENEFITS	5,393,157.00	6,007,160.87	4,029,200.68
0300 PURCHASED PROF AND TECH SERV	5,829,778.67	4,232,397.48	5,968,990.96
0400 PURCHASED PROPERTY SERVICES	289,508.38	38,819.62	2,801.70
0500 OTHER PURCHASED SERVICES	813,480.64	501,578.63	540,605.11
0600 SUPPLIES	8,039,248.98	3,848,141.14	4,505,504.98
0700 PROPERTY	5,239,206.04	2,395,037.33	2,892,659.31
0800 DEBT SERVICE AND MISCELLANEOUS	114,467.82	169,233.37	417,728.87
0840 CONTINGENCY	.00	.00	24,118.83
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	46,179,848.76	39,437,590.04	37,683,306.93

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	197,002.05	230,307.30	102,853.93
0200 EMPLOYEE BENEFITS	17,945.63	14,910.76	14,883.00
0300 PURCHASED PROF AND TECH SERV	9,250.00	150.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	2,398.03	.00
0600 SUPPLIES	28,046.51	1,262.86	.00
0700 PROPERTY	25,249.30	23,432.81	1,200.00
0800 DEBT SERVICE AND MISCELLANEOUS	-4,730.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	272,763.49	272,461.76	118,936.93
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	1,716,706.66	1,882,961.40	1,473,505.80
0200 EMPLOYEE BENEFITS	422,708.23	449,327.97	239,513.66
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	6,083.00	1,328.37	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,145,497.89	2,333,617.74	1,713,019.46
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	103,533.09	144,035.67	27,779.17
0200 EMPLOYEE BENEFITS	234,915.35	258,542.17	28,784.04
0300 PURCHASED PROF AND TECH SERV	2,181,846.78	417,177.30	.00
0400 PURCHASED PROPERTY SERVICES	22,853.00	207,595.00	.00
0500 OTHER PURCHASED SERVICES	65,025.57	57,505.15	.00
0600 SUPPLIES	85,832.41	120,220.06	.00
0700 PROPERTY	110,749.00	427,510.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	2,804,755.20	1,632,585.35	56,563.21
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	1,202,343.66	1,273,523.27	252,308.00
0200 EMPLOYEE BENEFITS	641,937.88	350,563.40	71,352.00
0300 PURCHASED PROF AND TECH SERV	-1,184,140.99	.00	.00
0400 PURCHASED PROPERTY SERVICES	80,588.16	217,839.80	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	58,743.45	12,311.26	113,653.00
0700 PROPERTY	58,032.62	9,250.28	77,171.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	857,504.78	1,863,488.01	514,484.00

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	767.88	.00	.00
0200 EMPLOYEE BENEFITS	236.89	.00	431.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	2,886,862.16	150,982.96	2,625.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	2,887,866.93	150,982.96	3,056.00
2900 OTHER INSTRUCTIONAL			
0100 SALARIES PERSONNEL SERVICES	43,128.12	44,379.70	52,021.38
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	43,128.12	44,379.70	52,021.38
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	8,093,171.02	8,316,562.89	1,340.44
0200 EMPLOYEE BENEFITS	450,998.39	436,672.47	301.79
0300 PURCHASED PROF AND TECH SERV	629,952.76	330,639.25	4,468.84
0400 PURCHASED PROPERTY SERVICES	13,463.72	7,996.98	.00
0500 OTHER PURCHASED SERVICES	184,327.36	173,939.36	2,056.35
0600 SUPPLIES	1,991,016.15	1,130,460.74	456,370.51
0700 PROPERTY	121,540.03	108,671.59	6,309.02
0800 DEBT SERVICE AND MISCELLANEOUS	49,521.25	70,469.95	3,590,835.56
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	11,533,990.68	10,575,413.23	4,061,682.51
3400 ADULT EDUCATION OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
4300 ARCHITECTURAL/ENGIN			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	.00	.00
4600 SITE IMPROVEMENT			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	5,274,853.03	4,363,550.70	3,292,000.99
TOTAL 5200 FUND TRANSFERS	5,274,853.03	4,363,550.70	3,292,000.99
TOTAL EXPENDITURES	196,235,364.72	175,475,148.59	149,295,611.32
TOTAL FOR SPECIAL REVENUE (2)	5,638,155.82	3,317,451.03	.00

WORKING BUDGET REPORT FOR FY 2027

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

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUNDS (22)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1740 LOST BOOKS	1,154,682.74	1,255,921.86	.00
1790 ATHLETICS INSURANCE	1,596,433.69	1,896,113.95	.00
TOTAL STUDENT ACTIVITIES	2,751,116.43	3,152,035.81	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	1,796,573.05	1,926,823.01	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,796,573.05	1,926,823.01	.00
TOTAL REVENUE FROM LOCAL SOURCES	4,547,689.48	5,078,858.82	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	4,547,689.48	5,078,858.82	.00
TOTAL REVENUES	4,547,689.48	5,078,858.82	.00

WORKING BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUNDS (22)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0600 SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	4,832.98	1,276.66	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	42,517.65	.00	.00
0600 SUPPLIES	4,584,991.47	4,671,548.71	.00
0700 PROPERTY	.00	.00	.00
TOTAL 1000 INSTRUCTION	4,632,342.10	4,672,825.37	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	101,986.09	8,916.91	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	101,986.09	8,916.91	.00
TOTAL EXPENDITURES	4,734,328.19	4,681,742.28	.00
TOTAL FOR DISTRICT ACTIVITY FUNDS (22)	-186,638.71	397,116.54	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1790 OTHER STUDENT ACTIVITY INCOME	13,803,770.00	-13,803,014.00	.00
TOTAL STUDENT ACTIVITIES	13,803,770.00	-13,803,014.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	13,803,770.00	-13,803,014.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	1,779,800.00	-1,780,556.00	.00
TOTAL INTERFUND TRANSFERS	1,779,800.00	-1,780,556.00	.00
TOTAL OTHER RECEIPTS	1,779,800.00	-1,780,556.00	.00
TOTAL RECEIPTS	15,583,570.00	-15,583,570.00	.00
TOTAL REVENUES	15,583,570.00	-15,583,570.00	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	15,011,472.00	-15,011,472.00	.00
TOTAL 1000 INSTRUCTION	15,011,472.00	-15,011,472.00	.00
TOTAL EXPENDITURES	15,011,472.00	-15,011,472.00	.00
TOTAL FOR STUDENT ACTIVITY FUND (25)	572,098.00	-572,098.00	.00

WORKING BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
STATE PROGRAM			
3111 SEEK PROGRAM	.00	.00	.00
TOTAL STATE PROGRAM	.00	.00	.00
RESTRICTED			
3200 RESTRICTED STATE REV (GRANTS)	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL RESTRICTED	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL REVENUE FROM STATE SOURCES	8,620,402.00	8,585,987.00	8,428,793.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED DIRECT			
4300 RESTRICTED DIRECT FEDERAL	.00	.00	.00
TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
THROUGH INTERMEDIATE AGENCIES			
4700 FEDERAL REV THRU INTERMED SRC	.00	.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL REVENUES	8,620,402.00	8,585,987.00	8,428,793.00

WORKING BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL 5200 FUND TRANSFERS	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL EXPENDITURES	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (3	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	54,909,745.00	58,557,386.00	61,485,256.00
1115 DELINQUENT PROPERTY TAX	.00	.00	.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	.00	.00	.00
1118 UNMINED MINERALS TAX	.00	.00	.00
1119 FRANCHISE TAX	.00	.00	.00
TOTAL AD VALOREM TAXES	54,909,745.00	58,557,386.00	61,485,256.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	.00	.00	.00
TOTAL OTHER TAXES	.00	.00	.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
1931 GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1932 GAIN/LOSS ON SALE OF EQUIP	.00	.00	.00
1993 OTHER REBATES	.00	.00	.00
1997 OTHER REIMBURSEMENTS	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	102,995.02	29,972.45	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	102,995.02	29,972.45	.00
TOTAL REVENUE FROM LOCAL SOURCES	55,012,740.02	58,587,358.45	61,485,256.00
REVENUE FROM STATE SOURCES			

WORKING BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	55,012,740.02	58,587,358.45	61,485,256.00
	TOTAL REVENUES	55,012,740.02	58,587,358.45	61,485,256.00

WORKING BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (3	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4200 LAND IMPROVEMENTS			
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
4400 EDUCATIONAL SPECIFIC			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC	.00	.00	.00
4600 SITE IMPROVEMENT			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	42,779,505.66	47,303,923.97	61,485,256.00
TOTAL 5200 FUND TRANSFERS	42,779,505.66	47,303,923.97	61,485,256.00
TOTAL EXPENDITURES	42,779,505.66	47,303,923.97	61,485,256.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	12,233,234.36	11,283,434.48	.00

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	2,733,913.99	1,661,490.24	.00
	TOTAL EARNINGS ON INVESTMENTS	2,733,913.99	1,661,490.24	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	.00	.00	.00
1919	OTHER RENTAL INCOME	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1930	GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1932	GAIN/LOSS ON SALE OF EQUIP	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00
1999	YMCA REIMBURSEMENT	.00	1,300.41	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	1,300.41	.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,733,913.99	1,662,790.65	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REV (GRANTS)	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL	179,125,000.00	9,290,000.00	223,000,000.00
5110R	REFUNDING BOND PRINCIPAL	.00	.00	.00
5120	BOND PREMIUM	5,984,955.11	1,013,955.20	.00
	TOTAL BOND PROCEEDS	185,109,955.11	10,303,955.20	223,000,000.00
INTERFUND TRANSFERS				

WORKING BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
5210	FUND TRANSFER	5,373,750.47	5,053,834.10	.00
	TOTAL INTERFUND TRANSFERS	5,373,750.47	5,053,834.10	.00
	TOTAL OTHER RECEIPTS	190,483,705.58	15,357,789.30	223,000,000.00
	TOTAL RECEIPTS	193,217,619.57	17,020,579.95	223,000,000.00
	TOTAL REVENUES	193,217,619.57	17,020,579.95	223,000,000.00

WORKING BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
4600 SITE IMPROVEMENT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	130,760,713.94	137,019,829.94	223,000,000.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0700 PROPERTY	125,487.30	1,371,666.39	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT	130,886,201.24	138,391,496.33	223,000,000.00
4700 BUILDING IMPROVEMENTS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,097,811.11	9,414,932.50	.00
0900 OTHER ITEMS	.00	889,022.70	.00
TOTAL 5100 DEBT SERVICE	1,097,811.11	10,303,955.20	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	4,372,461.97	5,372,633.81	.00
TOTAL 5200 FUND TRANSFERS	4,372,461.97	5,372,633.81	.00
TOTAL EXPENDITURES	136,356,474.32	154,068,085.34	223,000,000.00
TOTAL FOR CONSTRUCTION FUND (360)	56,861,145.25	-137,047,505.39	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	.00	.00	.00
TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 RESTRICTED STATE REV (GRANTS)	8,978,528.94	10,083,367.43	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	8,978,528.94	10,083,367.43	.00
TOTAL REVENUE FROM STATE SOURCES	8,978,528.94	10,083,367.43	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED DIRECT			
4300 RESTRICTED FEDERAL THRU STATE	2,630,819.98	2,638,705.20	2,600,000.00
TOTAL RESTRICTED DIRECT	2,630,819.98	2,638,705.20	2,600,000.00
TOTAL REVENUE FROM FEDERAL SOURCES	2,630,819.98	2,638,705.20	2,600,000.00
OTHER RECEIPTS			
BOND PROCEEDS			
5110 BOND PRINCIPAL	.00	.00	.00
TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS			
5210 FUND TRANSFER	50,398,619.16	56,208,710.68	69,914,049.00
TOTAL INTERFUND TRANSFERS	50,398,619.16	56,208,710.68	69,914,049.00
TOTAL OTHER RECEIPTS	50,398,619.16	56,208,710.68	69,914,049.00

WORKING BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	62,007,968.08	68,930,783.31	72,514,049.00
TOTAL REVENUES	62,007,968.08	68,930,783.31	72,514,049.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	.00	.00
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	62,007,968.08	68,930,783.31	72,514,049.00
TOTAL 5100 DEBT SERVICE	62,007,968.08	68,930,783.31	72,514,049.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	62,007,968.08	68,930,783.31	72,514,049.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	5,749,228.79	2,248,703.71	4,331,090.66
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	391,402.66	210,053.54	150,000.00
TOTAL EARNINGS ON INVESTMENTS	391,402.66	210,053.54	150,000.00
FOOD SERVICE			
1611 REIMBURSABLE SCHOOL LUNCH PRG	705,475.89	689,935.51	2,000,000.00
1612 REIMBURSABLE SCH BREAKFAST PGM	.00	.00	600,000.00
1624 NON-REIMBURSE A-LA-CARTE SALES	288,599.25	248,995.23	1,500,000.00
1629 NON-REIMB OTHER FOOD PGMS	-105,654.50	9,067.50	100,000.00
1650 SUMMER FOOD PROGRAM-LOCAL REV	.00	.00	.00
TOTAL FOOD SERVICE	888,420.64	947,998.24	4,200,000.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	50,000.00
1930 GAIN/LOSS ON SALE OF ASSETS	-12,483.66	-17,995.73	55,000.00
1993 OTHER REBATES	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	58,812.24	29,564.86	500,000.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	46,328.58	11,569.13	605,000.00
TOTAL REVENUE FROM LOCAL SOURCES	1,326,151.88	1,169,620.91	4,955,000.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REV (GRANTS)	471,388.94	479,267.21	533,050.00
TOTAL RESTRICTED	471,388.94	479,267.21	533,050.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	5,716,078.18	6,241,017.21	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	5,716,078.18	6,241,017.21	.00
TOTAL REVENUE FROM STATE SOURCES	6,187,467.12	6,720,284.42	533,050.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FEDERAL THRU STATE	64,950,798.21	68,211,313.70	94,611,506.19
	TOTAL RESTRICTED THROUGH THE STATE	64,950,798.21	68,211,313.70	94,611,506.19
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	4,534,415.51	5,867,517.97	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	4,534,415.51	5,867,517.97	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	69,485,213.72	74,078,831.67	94,611,506.19
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,986,165.55	3,071,746.27	.00
	TOTAL INTERFUND TRANSFERS	2,986,165.55	3,071,746.27	.00
	TOTAL OTHER RECEIPTS	2,986,165.55	3,071,746.27	.00
	TOTAL RECEIPTS	79,984,998.27	85,040,483.27	100,099,556.19
	TOTAL REVENUES	85,734,227.06	87,289,186.98	104,430,646.85

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	25,395,985.64	25,931,251.31	26,623,027.00
0200 EMPLOYEE BENEFITS	-72,382.16	7,499,980.22	7,052,837.19
0280 ON-BEHALF	5,709,102.61	6,238,135.20	.00
0300 PURCHASED PROF AND TECH SERV	143,959.86	114,649.32	548,683.27
0400 PURCHASED PROPERTY SERVICES	4,327,540.77	4,184,929.30	2,937,892.27
0500 OTHER PURCHASED SERVICES	100,820.23	82,591.20	127,812.54
0600 SUPPLIES	33,455,312.12	36,630,076.81	57,732,540.77
0700 PROPERTY	2,000,333.90	1,995,178.68	4,771,137.96
0800 DEBT SERVICE AND MISCELLANEOUS	66,669.86	92,890.29	136,715.85
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	71,127,342.83	82,769,682.33	99,930,646.85
5100 DEBT SERVICE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0900 OTHER ITEMS	4,323,835.21	4,506,474.38	4,500,000.00
TOTAL 5200 FUND TRANSFERS	4,323,835.21	4,506,474.38	4,500,000.00
TOTAL EXPENDITURES	75,451,178.04	87,276,156.71	104,430,646.85
TOTAL FOR FOOD SERVICE FUND (51)	10,283,049.02	13,030.27	.00

WORKING BUDGET REPORT FOR FY 2027

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	1,945,558.43	915,692.60	920,921.49
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
COMMUNITY SERVICE ACTIVITIES			
1810 DAY CARE FEES	16,719.00	28,738.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	16,719.00	28,738.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	16,719.00	28,738.00	.00
REVENUE FROM STATE SOURCES			
UNDEFINED REV TYPE			
3700 RESTRICTED STATE REV (GRANTS)	176,290.00	126,946.00	.00
TOTAL UNDEFINED REV TYPE	176,290.00	126,946.00	.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES	176,290.00	126,946.00	.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FEDERAL THRU STATE	.00	.00	.00
TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL RECEIPTS	193,009.00	155,684.00	.00
TOTAL REVENUES	2,138,567.43	1,071,376.60	920,921.49

WORKING BUDGET REPORT FOR FY 2027

DAY CARE OPERATIONS (52)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	.00	.00	15,000.00
0200 EMPLOYEE BENEFITS	-718.16	.00	50,000.00
0280 ON-BEHALF	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	34,275.00	39,365.00	60,000.00
0400 PURCHASED PROPERTY SERVICES	2,397.42	4,562.00	45,400.00
0500 OTHER PURCHASED SERVICES	1,499.79	10,190.48	51,000.00
0600 SUPPLIES	39,477.73	27,044.29	265,974.23
0700 PROPERTY	165,115.47	12,937.65	360,547.26
0800 DEBT SERVICE AND MISCELLANEOUS	961.28	745.95	23,000.00
0840 CONTINGENCY	.00	.00	50,000.00
TOTAL 3200 DAY CARE OPERATIONS	243,008.53	94,845.37	920,921.49
TOTAL EXPENDITURES	243,008.53	94,845.37	920,921.49
TOTAL FOR DAY CARE OPERATIONS (52)	1,895,558.90	976,531.23	.00

WORKING BUDGET REPORT FOR FY 2027

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	102,136.28	27,099.87	17,983.78
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TRANSPORTATION			
1420 TRN FEE FRM OTH GVT SRC IN KY	.00	.00	.00
TOTAL TRANSPORTATION	.00	.00	.00
STUDENT ACTIVITIES			
1790 SUMMER CAMP: ROCKET	.00	.00	.00
TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES			
1819 OTHER FEES	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	21,303.04	.00	.00
1997 SUMMER CAMP: MICRONAUT	.00	.00	.00
1999 OTHER MISCELLANEOUS REVENUE	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	21,303.04	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	21,303.04	.00	.00
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	7,108.57	754.28	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	7,108.57	754.28	.00
TOTAL REVENUE FROM STATE SOURCES	7,108.57	754.28	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	28,411.61	754.28	.00
TOTAL REVENUES	130,547.89	27,854.15	17,983.78

WORKING BUDGET REPORT FOR FY 2027

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	14,929.10	1,450.00	12,275.00
0200 EMPLOYEE BENEFITS	735.24	98.84	4,912.00
0280 ON-BEHALF	7,091.28	753.61	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	748.70	.00	.00
0600 SUPPLIES	4,005.18	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION	27,509.50	2,302.45	17,187.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	22,885.00	7,550.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	1,985.20	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840 CONTINGENCY	.00	.00	796.78
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	24,870.20	7,550.00	796.78
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

ENTERPRISE FUND (53)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	2,437.63	.00	.00
0280 ON-BEHALF	.04	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	2,437.67	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	54,817.37	9,852.45	17,983.78
TOTAL FOR ENTERPRISE FUND (53)	75,730.52	18,001.70	.00

WORKING BUDGET REPORT FOR FY 2027

ADULT EDUCATION (54)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	280,307.69	398,052.92	455,859.80
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	16,852.26	16,037.15	1,249.57
TOTAL EARNINGS ON INVESTMENTS	16,852.26	16,037.15	1,249.57
COMMUNITY SERVICE ACTIVITIES			
1812 ADULT EDUCATION FEES	272,419.45	215,892.55	11,496.25
TOTAL COMMUNITY SERVICE ACTIVITIES	272,419.45	215,892.55	11,496.25
TOTAL REVENUE FROM LOCAL SOURCES	289,271.71	231,929.70	12,745.82
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	33,444.04	41,552.91	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	33,444.04	41,552.91	.00
TOTAL REVENUE FROM STATE SOURCES	33,444.04	41,552.91	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	322,715.75	273,482.61	12,745.82
TOTAL REVENUES	603,023.44	671,535.53	468,605.62

WORKING BUDGET REPORT FOR FY 2027

ADULT EDUCATION (54)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	7,369.02	.00
0200 EMPLOYEE BENEFITS	.00	535.38	.00
0280 ON-BEHALF	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	1,130.70	.00
0600 SUPPLIES	-1,643.27	.00	.00
0700 PROPERTY	-382.50	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 1000 INSTRUCTION	-2,025.77	9,035.10	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	122,611.77	126,720.62	170,171.00
0200 EMPLOYEE BENEFITS	-16,473.35	16,236.88	26,196.00
0280 ON-BEHALF	33,390.29	41,526.28	.00
0300 PURCHASED PROF AND TECH SERV	21,515.00	9,940.99	16,000.00
0400 PURCHASED PROPERTY SERVICES	.00	1,650.00	.00
0500 OTHER PURCHASED SERVICES	8,004.67	7,256.00	11,000.00
0600 SUPPLIES	5,641.13	4,365.45	24,665.61
0700 PROPERTY	382.50	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840 CONTINGENCY	.00	.00	220,573.01
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	175,072.01	207,696.22	468,605.62
5200 FUND TRANSFERS			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	173,046.24	216,731.32	468,605.62
TOTAL FOR ADULT EDUCATION (54)	429,977.20	454,804.21	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

TUITION PROGRAMS (59)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	1,426,267.07	504,030.92	290,719.93
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
TUITION			
1310 TUITION FROM INDIVIDUALS	65,151.69	73,527.69	6,699.90
1340 OTHER TUITION	.00	.00	.00
TOTAL TUITION	65,151.69	73,527.69	6,699.90
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	65,151.69	73,527.69	6,699.90
REVENUE FROM STATE SOURCES			
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS / STATE	7,262.88	4,259.23	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	7,262.88	4,259.23	.00
TOTAL REVENUE FROM STATE SOURCES	7,262.88	4,259.23	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	72,414.57	77,786.92	6,699.90
TOTAL REVENUES	1,498,681.64	581,817.84	297,419.83

WORKING BUDGET REPORT FOR FY 2027

TUITION PROGRAMS (59)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	12,350.56	.00	.00
0200 EMPLOYEE BENEFITS	27,108.85	.00	.00
0280 ON-BEHALF	7,249.93	4,259.14	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	2,030.00	.00
0600 SUPPLIES	285,499.01	4,890.00	6,699.90
0700 PROPERTY	60,871.76	35,188.12	.00
0800 DEBT SERVICE AND MISCELLANEOUS	923.00	1,951.00	.00
0840 CONTINGENCY	.00	.00	290,719.93
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	394,003.11	48,318.26	297,419.83
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

TUITION PROGRAMS (59)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700 PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	11,703.76	27,406.20	.00
0200 EMPLOYEE BENEFITS	3,420.52	8,031.76	.00
0600 SUPPLIES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	15,124.28	35,437.96	.00
TOTAL EXPENDITURES	409,127.39	83,756.22	297,419.83
TOTAL FOR TUITION PROGRAMS (59)	1,089,554.25	498,061.62	.00

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

JEFF CTY PUB ED FOUNDATION (70	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	22,428,303.90
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	2,990,147.51	2,932,828.41	275,544.84
TOTAL EARNINGS ON INVESTMENTS	2,990,147.51	2,932,828.41	275,544.84
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	404,493.94	588,372.81	9,398.10
1930 GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	404,493.94	588,372.81	9,398.10
TOTAL REVENUE FROM LOCAL SOURCES	3,394,641.45	3,521,201.22	284,942.94
REVENUE FROM FEDERAL SOURCES			
THROUGH INTERMEDIATE AGENCIES			
4700 FEDERAL REV THRU INTERMED SRC	.00	.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	3,394,641.45	3,521,201.22	284,942.94
TOTAL REVENUES	3,394,641.45	3,521,201.22	22,713,246.84

WORKING BUDGET REPORT FOR FY 2027

JEFF CTY PUB ED FOUNDATION (70	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	32.02	39.90	5,400.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	90,488.25	153,455.27	2,367,102.59
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	50,400.00	68,912.76	60,448.33
TOTAL 1000 INSTRUCTION	140,920.27	222,407.93	2,432,950.92
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	55,427.90	45,789.43	21,342.83
0400 PURCHASED PROPERTY SERVICES	9,614.73	8,265.78	3,689.55
0500 OTHER PURCHASED SERVICES	2,369.04	4,531.34	1,497.85
0600 SUPPLIES	501,520.74	425,638.38	443,909.63
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	2,610,780.44	2,594,196.13	19,809,856.06
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	3,179,712.85	3,078,421.06	20,280,295.92
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

JEFF CTY PUB ED FOUNDATION (70	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
3400 ADULT EDUCATION OPERATIONS			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	3,320,633.12	3,300,828.99	22,713,246.84
TOTAL FOR JEFF CTY PUB ED FOUNDATION (7000)	74,008.33	220,372.23	.00

WORKING BUDGET REPORT FOR FY 2027

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

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
OTHER REVENUE FROM LOCAL SOURCES			
1930 GAIN/LOSS ON SALE OF ASSETS	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS			
SALE OR COMP FOR LOSS OF ASSETS			
5311 SALE OF LAND & IMPROVEMENTS	-215,690.67	-13,720.29	.00
5331 SALE OF BUILDINGS	-962,808.14	-21,998.27	.00
5341 SALE OF MACH/EQUIP/FURN/FIXTUR	-686,996.25	-357,979.19	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS	-1,865,495.06	-393,697.75	.00
TOTAL OTHER RECEIPTS	-1,865,495.06	-393,697.75	.00
TOTAL RECEIPTS	-1,865,495.06	-393,697.75	.00
TOTAL REVENUES	-1,865,495.06	-393,697.75	.00

WORKING BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	63,823,028.89	67,736,065.47	.00
TOTAL 1000 INSTRUCTION	63,823,028.89	67,736,065.47	.00
2100 STUDENT SUPPORT SERVICES			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	78.11	78.11	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	78.11	78.11	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	110.78	110.77	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	110.78	110.77	.00
2300 DISTRICT ADMIN SUPPORT			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	3,843,196.17	3,640,222.96	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,843,196.17	3,640,222.96	.00
2400 SCHOOL ADMIN SUPPORT			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	2,211.42	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	2,211.42	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700 PROPERTY	1,054,821.38	915,933.29	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,054,821.38	915,933.29	.00
2700 STUDENT TRANSPORTATION			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	5,729,823.00	5,588,029.14	.00
TOTAL 2700 STUDENT TRANSPORTATION	5,729,823.00	5,588,029.14	.00
3300 COMMUNITY SERVICES			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0700 PROPERTY	50,351.03	49,094.73	.00
TOTAL 3300 COMMUNITY SERVICES	50,351.03	49,094.73	.00
TOTAL EXPENDITURES	74,503,620.78	77,929,534.47	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-76,369,115.84	-78,323,232.22	.00

WORKING BUDGET REPORT FOR FY 2027

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

JEFFERSON COUNTY PUBLIC SCHOOLS

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

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

WORKING BUDGET REPORT FOR FY 2027

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	1,852,801,312.82	1,877,395,353.73	1,923,690,477.11
TOTAL OF EXPENDITURES FUND 1	1,668,752,602.19	1,722,513,557.70	1,923,690,477.11
TOTAL FOR FUND 1	184,048,710.63	154,881,796.03	.00
TOTAL OF REVENUES FUND 2	201,873,520.54	178,792,599.62	149,295,611.32
TOTAL OF EXPENDITURES FUND 2	196,235,364.72	175,475,148.59	149,295,611.32
TOTAL FOR FUND 2	5,638,155.82	3,317,451.03	.00
TOTAL OF REVENUES FUND 21	.00	.00	.00
TOTAL OF EXPENDITURES FUND 21	.00	.00	.00
TOTAL FOR FUND 21	.00	.00	.00
TOTAL OF REVENUES FUND 22	4,547,689.48	5,078,858.82	.00
TOTAL OF EXPENDITURES FUND 22	4,734,328.19	4,681,742.28	.00
TOTAL FOR FUND 22	-186,638.71	397,116.54	.00
TOTAL OF REVENUES FUND 25	15,583,570.00	-15,583,570.00	.00
TOTAL OF EXPENDITURES FUND 25	15,011,472.00	-15,011,472.00	.00
TOTAL FOR FUND 25	572,098.00	-572,098.00	.00
TOTAL OF REVENUES FUND 310	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL OF EXPENDITURES FUND 310	8,620,402.00	8,585,987.00	8,428,793.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	55,012,740.02	58,587,358.45	61,485,256.00
TOTAL OF EXPENDITURES FUND 320	42,779,505.66	47,303,923.97	61,485,256.00
TOTAL FOR FUND 320	12,233,234.36	11,283,434.48	.00
TOTAL OF REVENUES FUND 350	.00	.00	.00
TOTAL OF EXPENDITURES FUND 350	.00	.00	.00
TOTAL FOR FUND 350	.00	.00	.00
TOTAL OF REVENUES FUND 360	193,217,619.57	17,020,579.95	223,000,000.00
TOTAL OF EXPENDITURES FUND 360	136,356,474.32	154,068,085.34	223,000,000.00
TOTAL FOR FUND 360	56,861,145.25	-137,047,505.39	.00
TOTAL OF REVENUES FUND 400	62,007,968.08	68,930,783.31	72,514,049.00
TOTAL OF EXPENDITURES FUND 400	62,007,968.08	68,930,783.31	72,514,049.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	85,734,227.06	87,289,186.98	104,430,646.85
TOTAL OF EXPENDITURES FUND 51	75,451,178.04	87,276,156.71	104,430,646.85
TOTAL FOR FUND 51	10,283,049.02	13,030.27	.00
TOTAL OF REVENUES FUND 52	2,138,567.43	1,071,376.60	920,921.49
TOTAL OF EXPENDITURES FUND 52	243,008.53	94,845.37	920,921.49
TOTAL FOR FUND 52	1,895,558.90	976,531.23	.00
TOTAL OF REVENUES FUND 53	130,547.89	27,854.15	17,983.78
TOTAL OF EXPENDITURES FUND 53	54,817.37	9,852.45	17,983.78
TOTAL FOR FUND 53	75,730.52	18,001.70	.00

WORKING BUDGET REPORT FOR FY 2027

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 54	603,023.44	671,535.53	468,605.62
TOTAL OF EXPENDITURES FUND 54	173,046.24	216,731.32	468,605.62
TOTAL FOR FUND 54	429,977.20	454,804.21	.00
TOTAL OF REVENUES FUND 59	1,498,681.64	581,817.84	297,419.83
TOTAL OF EXPENDITURES FUND 59	409,127.39	83,756.22	297,419.83
TOTAL FOR FUND 59	1,089,554.25	498,061.62	.00
TOTAL OF REVENUES FUND 60	.00	.00	.00
TOTAL OF EXPENDITURES FUND 60	.00	.00	.00
TOTAL FOR FUND 60	.00	.00	.00
TOTAL OF REVENUES FUND 6000	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6000	.00	.00	.00
TOTAL FOR FUND 6000	.00	.00	.00
TOTAL OF REVENUES FUND 6900	.00	.00	.00
TOTAL OF EXPENDITURES FUND 6900	.00	.00	.00
TOTAL FOR FUND 6900	.00	.00	.00
TOTAL OF REVENUES FUND 7000	3,394,641.45	3,521,201.22	22,713,246.84
TOTAL OF EXPENDITURES FUND 7000	3,320,633.12	3,300,828.99	22,713,246.84
TOTAL FOR FUND 7000	74,008.33	220,372.23	.00
TOTAL OF REVENUES FUND 7010	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7010	.00	.00	.00
TOTAL FOR FUND 7010	.00	.00	.00
TOTAL OF REVENUES FUND 7020	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7020	.00	.00	.00
TOTAL FOR FUND 7020	.00	.00	.00
TOTAL OF REVENUES FUND 7030	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7030	.00	.00	.00
TOTAL FOR FUND 7030	.00	.00	.00
TOTAL OF REVENUES FUND 7040	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7040	.00	.00	.00
TOTAL FOR FUND 7040	.00	.00	.00
TOTAL OF REVENUES FUND 8	-1,865,495.06	-393,697.75	.00
TOTAL OF EXPENDITURES FUND 8	74,503,620.78	77,929,534.47	.00
TOTAL FOR FUND 8	-76,369,115.84	-78,323,232.22	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	.00	.00	.00
TOTAL FOR FUND 81	.00	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2027

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 84	.00	.00	.00
TOTAL OF EXPENDITURES FUND 84	.00	.00	.00
TOTAL FOR FUND 84	.00	.00	.00
TOTAL OF REVENUES FUND 9	.00	.00	.00
TOTAL OF EXPENDITURES FUND 9	.00	.00	.00
TOTAL FOR FUND 9	.00	.00	.00

GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX

GRAND TOTAL OF REVENUES	2,228,544,282.32	2,202,498,358.72	2,249,035,715.00
GRAND TOTAL OF EXPENDITURES	2,012,464,852.33	2,031,230,229.61	2,249,035,715.00
GRAND TOTAL	216,079,429.99	171,268,129.11	.00

WORKING BUDGET REPORT FOR FY 2027

REPORT OPTIONS

Fiscal Year for reports	2027
Include account detail?	N
Output file options	B

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

** END OF REPORT - Generated by Detre, Jason S **

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET - REVENUE HISTORY EXPORTED 9/16/2026 TRAIN DB

GL Account	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
110 0999U	BEG BAL UNASSIGNED	-326,892,033	-266,009,147	-202,445,998	-202,000,000	-244,575,124	-42,575,124
110 1111	GENERAL PROPERTY TAX	-609,946,373	-651,268,897	-668,102,091	-711,689,348	-700,402,968	11,286,380
110 1115	DELINQUENT PROPERTY TAX	-6,454,883	-6,452,329	-8,878,365	-6,000,000	-7,041,608	-1,041,608
110 1117	MOTOR VEHICLE TAX	-40,644,133	-42,746,749	-43,356,819	-42,000,000	-43,356,819	-1,356,819
110 1119	FRANCHISE TAX	-18,403,317	-19,815,465	-20,915,501	-20,744,780	-21,856,698	-1,111,918
110 1131	OCCUPATIONAL TAX	-212,522,322	-222,962,802	-227,169,555	-212,522,322	-222,962,802	-10,440,480
110 1191	OMITTED PROPERTY TAX	-12,572,093	-9,831,500	-11,988,775	-6,057,026	-10,334,950	-4,277,924
110 1280	REVENUE IN LIEU OF TAXES	-3,348,519	-3,492,552	-3,606,097	-3,642,552	-3,642,552	-
110 1310	TUITION FROM INDIVIDUALS	-8,132	-9,209	-	-9,000	0	9,000
110 1320	TUIT FRM OTH GOVT SRCS IN KY	-227,696	-334,654	-325,790	-326,834	-326,834	-
110 1340 003XE	OTHER TUITION	-130,420	-115,873	-294,441	-130,000	-130,000	-
110 1510	INTEREST ON INVESTMENTS	-28,211,600	-21,547,485	-12,702,704	-15,500,000	-12,702,704	2,797,296
110 1911	BUILDING RENTAL	-2,920,000	-2,940,500	-2,942,200	-2,940,500	-2,940,500	-
110 1919	OTHER RENTAL INCOME	-1,365,497	-1,502,060	-1,531,028	-1,500,000	-1,500,000	-
110 1991	TRANSCRIPT FEES	-66,956	-62,744	-31,423	-65,000	-31,423	33,577
110 1999	OTHER MISCELLANEOUS REVENUE	-3,269,656	-797,795	-706,480	-300,000	-300,000	-
110 3111	SEEK PROGRAM	-195,042,913	-207,623,135	-223,058,924	-202,964,422	-198,813,564	4,150,858
110 3129	KSB/KSD TRANSPORTATION	-14,429	-14,214	-14,496	-14,214	-14,496	-282
110 3800	REV IN LIEU OF TAXES/STATE SRC	-1,836,071	-1,836,441	-1,836,548	-1,835,767	-1,835,767	-
110 3900 01EX	ON-BEHALF PAYMENTS / STATE	-342,192,470	-382,912,021	-437,918,238	-381,867,405	-442,429,811	-60,562,406
110 3900 16MX	ON-BEHALF PAYMENTS / STATE	-805,215	-915,821	-699,856	-915,821	-699,856	215,965
110 5220	INDIRECT COSTS TRANSFER	-17,256,422	-9,598,688	-8,870,025	-7,215,069	-7,792,001	-576,932
	GRAND TOTAL	**-1,827,364,456**	**-1,852,801,313**	**-1,877,395,354**	**-1,820,240,060**	**-1,923,690,477**	**-103,450,417**

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
945	SCHOOL COSTS PAID CENTRALLY	0	0	0	0	34,000,000	34,000,000
960	DISTRICTWIDE EXPENSES	1,612,863	1,613,880	1,574,798	1,869,152	1,869,152	0
00 ALL LEVELS OF INSTRUCTION		**1,612,863**	**1,613,880**	**1,574,798**	**1,869,152**	**35,869,152**	**34,000,000**
AB1	CHIEF OF STAFF	1,112,709	1,694,784	1,606,913	0	20,726	20,726
AD1	ADMINISTRATION	961,751	1,385,777	1,249,547	1,056,268	1,240,089	183,821
GC1	GENERAL COUNSEL	2,426,861	2,695,703	2,847,950	2,792,298	2,974,717	182,419
IA1	INTERNAL AUDIT	1,033,942	958,339	1,083,731	1,060,320	1,163,695	103,375
SI1	JCPS POLICE DEPARTMENT	4,970,977	10,421,605	9,267,475	14,253,370	15,583,623	1,330,253
SS1	STUDENT SUPPORT/COMM ENGAGE	0	0	0	547,307	661,616	114,309
SY1	STRATEGY & INNOVATION	0	0	0	3,922,754	4,204,571	281,817
01 ADMINISTRATION AND SUPPORT PRG		**10,506,240**	**17,181,619**	**16,055,616**	**23,632,317**	**25,849,037**	**2,216,720**
CI1	FACILITIES CAPITAL IMPROVEMENT	11,382,305	15,189,879	13,335,578	20,014,000	28,486,844	8,472,844
FA1	FACILITY PLANNING	1,197,870	1,388,882	1,551,586	1,539,220	1,562,700	23,480
FM1	FACILITY MGMT SER	3,744,072	11,367,214	10,949,397	10,662,252	10,118,881	-543,371
OP1	OPERATIONS	2,225,776	2,268,894	2,255,311	2,285,211	2,781,802	496,591
PM1	PROPERTY MGMT & MAINT	22,309,424	23,468,417	21,470,746	24,605,007	26,516,887	1,911,879
SF1	FAC ENV SFTY SERV	6,379,401	2,359,311	2,491,030	2,575,464	2,724,276	148,812
SR1	STOBER	921,235	950,086	966,035	72,956	72,956	0
SU1	SUPPLY SERVICES	3,241,263	3,379,412	3,401,727	3,484,437	3,502,953	18,516
TR1	TRANSPORTATION SERVICES	69,672,817	74,709,796	82,330,844	81,992,835	84,142,482	2,149,647
VM1	VEHICLE MAINTENANCE	22,347,683	16,412,755	22,133,358	19,409,122	28,083,212	8,674,090
02 OPERATIONS SERVICES		**143,421,846**	**151,494,646**	**160,885,612**	**166,640,505**	**187,992,993**	**21,352,488**
AE1	ADULT EDUCATION	148,087	208,097	186,521	117,801	31,000	-86,801
AI1	ENHANCED SUPPORT	1,196,395	1,250,738	1,204,863	2,732,226	3,343,655	611,429
AS1	SCHOOLS DIVISION	1,098,429	2,045,922	929,840	0	3,093	3,093
AT1	ACTIVITIES AND ATHLETICS	878,135	844,638	857,534	1,025,090	1,112,929	87,839
CH1	SCHOOL CHOICE	1,859,261	1,774,893	2,201,305	1,757,323	1,919,380	162,057
FO1	MIDDLE SCHOOLS	660,733	820,221	1,085,363	2,007,495	2,063,668	56,173
ON1	ELEM ZONE1	690,829	718,686	718,106	2,214,607	2,599,381	384,773
ST1	TRANSITION READINESS	1,834,264	1,957,125	1,612,469	1,911,645	2,810,850	899,205
SX1	HIGH SCHOOLS	783,051	763,890	1,083,274	1,754,328	2,044,208	289,880
TH1	ELEM ZONE 3	565,854	604,116	628,586	0	298	298
TW1	ELEM ZONE 2	597,502	590,723	696,424	2,208,545	2,579,223	370,678
03 ACADEMIC SCHOOLS DIVISION		**10,312,539**	**11,579,048**	**11,204,285**	**15,729,059**	**18,507,683**	**2,778,624**
AO1	ACADEMICS	2,181,400	3,947,626	1,635,481	2,255,850	4,171,687	1,915,837
CA1	PROFESSIONAL LEARNING	3,282,992	21,090,617	1,615,575	2,109,885	2,879,472	769,588

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
CM1	ELEM & SECONDARY ACADEMICS	3,539,614	3,646,790	8,528,405	6,289,368	7,794,251	1,504,883
DE1	DUVALLE EDUCATION CENTER	534,615	528,040	505,021	0	11,786	11,786
FI1	SCHOOL CULTURE & CLIMATE	6,154,848	6,704,950	6,945,178	4,990,892	5,308,496	317,604
HP1	HEALTH AND WELLNESS	5,860,539	8,012,916	10,907,435	8,705,238	10,955,826	2,250,588
LE1	MULTILINGUAL LEARNERS	2,162,535	4,726,354	4,585,912	4,409,413	4,894,322	484,908
LI1	EDUCATION TECHNOLOGY	1,925,743	2,638,082	2,777,234	2,382,534	2,469,117	86,583
PP1	PUPIL PERSONNEL	1,459,765	1,553,926	1,547,175	1,532,959	1,641,544	108,585
SP1	SUPPORT PROGRAMS	1,699,131	2,181,798	1,990,461	1,399,682	1,737,212	337,530
TI1	TITLE I,II,IV, & PRG SUPPORT	5,225,309	3,512,568	2,955,240	2,279,769	2,442,693	162,924
03 ACADEMIC SERVICES DIVISION		**34,026,494**	**58,543,668**	**43,993,116**	**36,355,589**	**44,306,406**	**7,950,817**
AB1	CHIEF OF STAFF	2,195,438	3,678,728	2,703,598	0	287,601	287,601
03 ACADEMICS		**2,195,438**	**3,679,366**	**2,703,598**	**0**	**287,601**	**287,601**
EC1	EXCEPTIONAL CHILD EDUCATION	8,649,734	4,612,695	17,373,249	18,395,170	18,394,028	-1,142
03 EXCEPTIONAL CHILD EDUCATION		**8,649,734**	**4,612,695**	**17,373,249**	**18,395,170**	**18,394,028**	**-1,142**
EV1	ACCT, RES & SYSTEM IMP	675,924	905,810	1,038,656	555,391	581,700	26,309
PL1	SYSTEMS IMPROVEMENT	1,652,004	1,623,452	1,501,608	1,573,082	1,605,530	32,448
RD1	RESOURCE DEVELOPMENT	557,182	587,316	614,170	543,650	506,379	-37,271
TS1	ASSESSMENT	913,211	882,659	748,036	538,333	535,358	-2,975
04 ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV		**3,798,321**	**3,999,238**	**3,902,470**	**3,210,456**	**3,228,969**	**18,513**
CC1	COMMUNICATION/COMMUNITY RELA	2,827,354	2,712,284	2,010,221	1,628,716	1,567,207	-61,509
MP1	MATERIALS PRODUCTION	1,722,550	1,818,226	1,973,192	1,504,836	1,760,665	255,829
05 COMMUNICATIONS & COMMUNITY RELATIONS		**4,549,904**	**4,530,510**	**3,983,414**	**3,133,552**	**3,327,871**	**194,319**
AC1	ACCOUNTING SERVICES	1,936,870	2,450,187	2,579,922	3,593,622	3,960,337	366,715
BS1	BUSINESS SERVICES	0	0	0	270,991	292,800	21,809
FP1	BUDGET	710,462	727,221	810,040	738,009	747,787	9,778
FS1	FINANCE	449,684	394,101	320,058	272,809	313,540	40,731
GA1	GRANTS AND AWARDS ACCOUNTING	625,504	617,676	647,407	667,953	698,264	30,311
PR1	PAYROLL AND CASH MANAGEMENT	1,723,746	1,963,347	2,159,784	2,054,791	2,137,276	82,485
PU1	PURCHASING	1,076,847	1,101,833	1,112,695	1,226,895	1,280,453	53,558
06 BUSINESS SERVICES		**6,523,112**	**7,255,189**	**7,630,123**	**8,825,070**	**9,430,458**	**605,388**
BA1	BENEFITS AND EMPLOYEE SERVICES	1,948,310	2,543,105	1,999,330	2,029,905	2,062,679	32,774
CT1	HR PERSONNEL SERVICE	4,810,300	6,085,093	4,455,536	4,228,527	5,762,329	1,533,802
ER1	LABOR MGT & EMPLOYEE RELATIONS	893,293	875,778	1,339,340	1,758,902	1,729,587	-29,315
HU1	HUMAN RESOURCES	1,070,267	935,040	2,081,963	3,034,695	3,418,065	383,370
06 HUMAN RESOURCES		**8,722,170**	**10,439,016**	**9,876,170**	**11,052,029**	**12,972,661**	**1,920,632**

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
CE1	TECHNOLOGY-SUPPORT	2,749,343	3,960,014	4,840,702	3,388,374	4,020,000	631,626
MI1	TECHNOLOGY-ENGINEERING	8,750,037	9,061,411	7,955,852	8,620,917	8,554,693	-66,224
TD1	DIGITAL ENABLEMENT	26,803,969	15,501,743	10,090,961	7,838,519	9,014,638	1,176,119
06 TECHNOLOGY		**38,303,349**	**28,523,168**	**22,887,516**	**19,847,810**	**21,589,330**	**1,741,520**
000	DISTRICT WIDE	49,784,050	41,696,817	58,003,274	42,475,633	58,895,657	16,420,024
945	SCHOOL COSTS PAID CENTRALLY	199,400	254,400	256,575	200,000	200,000	0
950	DISTRICTWIDE EXPENSE	50,905,944	49,655,272	52,330,894	55,715,098	61,936,214	6,221,116
960	DISTRICTWIDE EXPENSES	2,339,946	2,196,207	1,449,382	164,042,339	114,250,590	-49,791,748
07 DISTRICTWIDE SERVICES		**103,229,340**	**93,802,696**	**112,040,125**	**262,433,070**	**235,282,462**	**-27,150,608**
DV1	DIVERSITY EQUITY POVERTY DIV	6,497,398	11,423,311	4,952,167	2,864,349	2,880,595	16,246
08 EQUITY		**6,497,398**	**11,423,311**	**4,952,167**	**2,864,349**	**2,880,595**	**16,246**
004	CAMP TAYLOR ELEMENTARY	6,001,254	6,109,296	5,568,395	5,832,071	6,121,260	289,190
005	CANE RUN ELEMENTARY	5,164,122	5,315,299	6,802,036	5,536,868	6,562,296	1,025,428
010	FAIRDALE ELEMENTARY SCHOOL	6,449,139	7,454,534	7,841,532	7,716,477	8,003,312	286,835
011	FERN CREEK ELEMENTARY SCHOOL	7,259,647	7,899,938	8,069,928	8,228,862	8,514,144	285,283
013	GREATHOUSE/SHRYOCK ELEMENTARY	5,699,258	6,222,376	6,627,438	6,219,843	6,744,596	524,753
014	GREENWOOD ELEMENTARY SCHOOL	5,491,338	5,569,217	5,865,613	5,679,018	5,943,041	264,023
016	TULLY ELEMENTARY SCHOOL	8,105,529	8,890,169	9,315,331	8,551,028	9,306,550	755,522
022	MEDORA ELEMENTARY SCHOOL	4,941,097	5,215,618	5,787,629	5,731,438	5,871,787	140,350
024	MIDDLETOWN ELEMENTARY SCHOOL	7,044,867	6,883,760	6,989,206	6,775,726	6,988,128	212,401
027	OKOLONA ELEMENTARY SCHOOL	4,287,206	4,526,109	4,850,481	5,012,815	5,098,044	85,229
038	BRECKINRIDGE/FRANKLIN ELEMENT	5,744,109	6,277,030	7,418,161	6,413,483	7,293,874	880,391
044	AUDUBON TRADITIONAL ELEMENTARY	5,986,919	6,292,121	6,845,615	6,239,043	6,958,721	719,678
046	CHENOWETH ELEMENTARY SCHOOL	6,349,862	7,055,377	7,646,840	7,251,911	7,960,312	708,402
048	HAWTHORNE ELEMENTARY SCHOOL	5,479,491	6,089,303	6,432,915	6,035,201	6,631,820	596,619
055	BATES ELEMENTARY SCHOOL	6,614,033	7,034,866	7,662,327	6,889,286	7,614,627	725,342
059	KENWOOD ELEMENTARY SCHOOL	6,408,731	6,496,773	6,989,980	6,685,557	7,102,785	417,228
060	CORAL RIDGE ELEMENTARY SCHOOL	6,840,611	7,009,900	7,177,192	6,848,565	7,466,121	617,556
061	GOLDSMITH LANE ELEMENTARY SCHL	7,578,728	8,493,038	8,265,404	8,032,515	8,348,732	316,218
063	SCHAFFNER ELEMENTARY SCHOOL	5,219,795	5,704,999	5,964,219	5,414,338	5,967,340	553,002
064	ST MATTHEWS ELEMENTARY SCHOOL	6,248,706	6,704,318	7,302,197	6,801,544	7,560,826	759,282
066	WILKERSON ELEMENTARY SCHOOL	6,832,506	7,005,060	7,060,728	6,578,429	6,602,340	23,911
067	WILDER ELEMENTARY SCHOOL	6,416,008	6,869,614	6,989,190	6,399,158	7,112,351	713,193
071	STONESTREET ELEMENTARY SCHOOL	5,527,822	6,256,174	6,443,318	6,419,393	6,711,203	291,810
072	WATTERSON ELEMENTARY SCHOOL	5,740,079	5,607,060	5,963,398	6,172,148	6,213,496	41,348
076	INDIAN TRAIL ELEMENTARY SCHOOL	6,615,440	7,717,423	8,472,641	7,603,420	8,076,485	473,065

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
078	ZACHARY TAYLOR ELEMENTARY SCHL	4,233,342	4,518,289	4,693,347	1,674,184	1,634,232	-39,953
079	KERRICK ELEMENTARY SCHOOL	4,703,232	5,454,021	5,882,655	5,099,137	5,767,223	668,086
081	RANGELAND ELEMENTARY SCHOOL	5,484,518	6,331,523	6,923,086	6,531,369	6,714,282	182,913
082	DIXIE ELEMENTARY SCHOOL	4,935,081	5,885,184	6,257,956	5,502,908	5,871,473	368,564
083	COCHRANE ELEMENTARY SCHOOL	5,486,104	5,910,903	6,594,458	6,329,902	6,652,973	323,071
086	SANDERS ELEMENTARY SCHOOL	5,710,804	6,168,149	6,023,549	5,433,425	5,579,457	146,032
087	SMYRNA ELEMENTARY SCHOOL	5,103,939	5,463,116	6,180,450	6,346,094	6,507,585	161,491
091	BLUE LICK ELEMENTARY SCHOOL	5,328,108	5,676,481	5,935,355	5,756,731	6,458,851	702,120
092	CRUMS LANE ELEMENTARY SCHOOL	5,082,974	4,848,152	5,846,933	5,929,233	6,069,814	140,582
094	BOWEN ELEMENTARY SCHOOL	8,312,072	8,506,037	8,396,808	7,785,054	8,416,714	631,659
095	HITE ELEMENTARY SCHOOL	4,826,789	5,377,821	5,983,821	5,388,021	5,832,283	444,262
096	NORTON	8,034,932	8,376,670	8,847,551	8,227,043	8,962,232	735,189
097	SHACKLETTE ELEMENTARY SCHOOL	4,401,127	5,155,904	5,619,718	5,477,446	5,728,031	250,585
099	MINORS LANE ELEMENTARY SCHOOL	5,343,554	5,584,565	5,848,600	5,547,831	5,475,085	-72,746
102	CHANCEY ELEMENTARY SCHOOL	6,410,247	6,541,347	6,652,646	6,456,783	6,813,996	357,213
103	SLAUGHTER ELEMENTARY SCHOOL	5,754,021	5,211,954	6,210,646	5,952,397	6,244,184	291,787
104	TRUNNELL ELEMENTARY SCHOOL	5,634,974	6,203,505	6,403,388	6,288,837	6,492,365	203,527
106	JOHNSONTOWN ROAD ELEMENTARY	4,621,471	5,129,866	5,532,259	5,371,004	5,831,594	460,590
107	LUHR ELEMENTARY SCHOOL	6,191,683	6,478,037	6,803,175	6,303,916	6,898,091	594,176
109	WHEELER ELEMENTARY SCHOOL	6,580,744	6,963,851	7,051,457	6,882,864	7,362,478	479,613
115	GUTERMUTH ELEMENTARY SCHOOL	5,690,847	6,469,260	6,356,030	6,346,757	6,615,501	268,744
116	WELLINGTON ELEMENTARY SCHOOL	5,690,964	5,387,396	5,895,079	5,726,535	6,029,172	302,637
117	WILT ELEMENTARY SCHOOL	5,305,397	6,006,674	6,207,612	6,137,070	6,667,008	529,937
121	HARTSTERN ELEMENTARY SCHOOL	5,511,023	6,103,172	6,518,180	6,915,890	6,704,074	-211,816
126	LAYNE ELEMENTARY SCHOOL	4,628,236	4,331,802	5,425,200	5,273,433	5,707,348	433,915
127	AUBURNDALE ELEMENTARY SCHOOL	5,716,799	6,273,505	7,213,391	6,739,698	7,245,785	506,086
128	PRICE ELEMENTARY SCHOOL	6,162,181	6,308,099	6,896,993	6,386,728	6,629,932	243,204
131	EISENHOWER ELEMENTARY SCHOOL	5,867,482	6,177,097	6,450,686	6,302,049	6,633,818	331,769
134	KLONDIKE LANE ELEMENTARY SCH	5,847,124	6,406,054	6,780,359	6,594,630	7,120,315	525,685
145	LAUKHUF ELEMENTARY SCHOOL	6,368,987	7,271,572	7,781,195	7,276,084	7,925,007	648,923
146	LOWE ELEMENTARY SCHOOL	6,160,743	6,861,804	7,345,522	6,885,478	7,475,224	589,746
147	MILL CREEK ELEMENTARY SCHOOL	5,126,488	5,446,070	6,022,926	5,596,460	6,051,937	455,478
149	BLAKE ELEMENTARY SCHOOL	4,339,177	5,037,775	5,417,110	6,083,008	6,187,929	104,921
156	DUNN ELEMENTARY SCHOOL	5,348,086	5,431,279	6,060,878	5,891,216	6,362,205	470,989
165	BROWN SCHOOL	241,209	283,028	293,004	253,247	300,929	47,682
166	JEFFERSTOWN ELEMENTARY SCHOOL	7,444,636	7,692,866	7,828,238	7,622,967	7,639,471	16,504
175	KENNEDY ALEX R	4,675,541	5,335,076	5,436,745	4,977,812	5,590,329	612,517
182	PERRY ELEMENTARY SCHOOL	4,980,329	5,433,875	6,335,059	5,732,337	6,258,334	525,997

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
185	ATKINSON ELEMENTARY SCHOOL	5,770,304	6,282,095	7,420,315	6,444,978	6,934,922	489,944
211	STOPHER ELEMENTARY	7,295,380	8,279,531	9,137,510	8,052,306	9,096,127	1,043,821
212	FARMER ELEMENTARY	7,631,906	8,058,856	8,522,445	7,929,082	8,984,102	1,055,019
225	BLOOM ELEMENTARY SCHOOL	5,858,135	6,075,592	6,433,676	5,868,133	6,272,524	404,391
240	WHITNEY YOUNG ELEMENTARY SCHL	5,074,898	5,277,395	5,859,439	5,205,387	5,721,595	516,208
243	BYCK ELEMENTARY SCHOOL	4,853,590	4,811,612	5,006,306	4,885,183	5,243,527	358,344
250	FIELD ELEMENTARY SCHOOL	5,556,251	5,976,553	5,930,249	5,694,450	6,000,743	306,293
260	BRANDEIS ELEMENTARY SCHOOL	5,069,936	5,243,065	5,708,407	5,543,649	5,759,608	215,959
270	FOSTER TRADITIONAL ACADEMY	5,947,134	5,512,824	4,677,877	4,561,714	4,709,013	147,299
290	FRAYSER ELEMENTARY SCHOOL	5,680,848	6,183,331	6,857,618	6,571,622	6,760,111	188,489
300	HAZELWOOD ELEMENTARY SCHOOL	5,065,110	5,373,217	5,870,690	5,980,508	6,222,686	242,179
323	COCHRAN ELEMENTARY SCHOOL	5,144,305	6,352,132	6,577,179	6,470,172	6,830,123	359,951
325	JACOB ELEMENTARY SCHOOL	6,768,002	7,009,663	7,295,418	6,923,847	7,793,877	870,030
371	NORTON COMMONS	6,090,908	6,574,639	6,994,585	6,556,256	7,087,884	531,629
374	YOUNG	4,599,648	2,988,841	20,302	0	3,097	3,097
432	KING ELEMENTARY SCHOOL	4,933,080	4,241,298	4,306,773	1,319,791	1,322,333	2,542
440	MCFERRAN ELEMENTARY SCHOOL	8,252,748	7,527,015	7,390,717	6,620,265	7,095,943	475,678
480	MAUPIN ELEMENTARY SCHOOL	4,804,157	4,635,850	5,557,889	5,303,990	6,258,223	954,233
500	PORTLAND ELEMENTARY SCHOOL	4,673,059	4,805,033	5,122,799	4,474,849	4,993,079	518,229
520	LINCOLN ELEMENTARY SCHOOL	6,423,766	6,840,898	6,907,644	7,002,222	7,060,734	58,513
560	RUTHERFORD ELEMENTARY SCHOOL	4,135,753	4,194,624	5,285,821	5,522,537	5,676,933	154,395
580	SEMPLE ELEMENTARY SCHOOL	7,728,670	8,206,698	8,245,458	7,457,715	8,200,202	742,487
610	SHELBY ELEMENTARY SCHOOL	5,860,138	5,557,138	5,410,584	4,680,002	4,957,690	277,687
660	COLERIDGE TAYLOR ELEMENTARY	5,246,587	4,500,590	5,626,219	5,288,692	5,843,017	554,325
680	CARTER TRADITIONAL ELEMENTARY	4,629,842	5,134,526	5,135,848	5,315,784	5,389,867	74,082
720	KENNEDY JOHN F	5,633,068	5,189,864	5,825,881	5,932,254	6,087,763	155,509
10 ELEMENTARY		**510,058,482**	**537,593,585**	**569,436,945**	**535,699,102**	**571,537,175**	**35,838,073**
016	TULLY ELEMENTARY SCHOOL	153,307	210,574	341,051	48,230	3,741	-44,490
027	OKOLONA ELEMENTARY SCHOOL	75,956	85,714	0	9,549	0	-9,549
037	DAWSON ORMAN PRESCHOOL	1,031,020	1,815,004	1,298,218	1,917,322	1,743,544	-173,778
048	HAWTHORNE ELEMENTARY SCHOOL	203,952	199,294	221,680	15,165	3,567	-11,598
060	CORAL RIDGE ELEMENTARY SCHOOL	70,193	57,649	43,202	0	205	205
066	WILKERSON ELEMENTARY SCHOOL	6,030	66,394	104,499	212,327	242,587	30,260
070	DUVALLE EDUCATION PRESCHOOL	808,824	1,191,655	1,184,850	1,650,921	1,719,173	68,252
082	DIXIE ELEMENTARY SCHOOL	114,326	98,171	156,146	190,206	219,194	28,989
083	COCHRANE ELEMENTARY SCHOOL	192,754	142,930	180,758	33,515	410	-33,105
097	SHACKLETTE ELEMENTARY SCHOOL	563,724	471,944	506,295	569,738	562,030	-7,707

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
099	MINORS LANE ELEMENTARY SCHOOL	335,941	275,561	258,232	354,154	397,993	43,839
104	TRUNNELL ELEMENTARY SCHOOL	84,430	143,724	153,214	343,257	386,976	43,719
106	JOHNSONTOWN ROAD ELEMENTARY	113,390	122,298	124,540	132,851	118,304	-14,547
117	WILT ELEMENTARY SCHOOL	117,732	121,888	127,549	7,726	2,278	-5,448
126	LAYNE ELEMENTARY SCHOOL	139,513	102,461	221,423	252,019	290,295	38,275
127	AUBURNDALE ELEMENTARY SCHOOL	163,815	169,851	121,723	212,806	211,710	-1,096
149	BLAKE ELEMENTARY SCHOOL	124,814	135,838	91,044	18,380	0	-18,380
185	ATKINSON ELEMENTARY SCHOOL	76,603	80,223	84,394	79,768	88,425	8,657
197	DIANE PORTER EARLYCHILDOOD CEN	0	0	0	2,324,000	2,906,954	582,954
212	FARMER ELEMENTARY	82,879	83,567	125,061	20,411	835	-19,576
222	WESTPORT EARLY CHILDHOOD CTR	2,238,956	2,728,444	2,919,555	3,212,316	3,454,685	242,369
300	HAZELWOOD ELEMENTARY SCHOOL	447,984	430,425	522,592	610,859	599,015	-11,844
325	JACOB ELEMENTARY SCHOOL	134,247	136,943	214,920	38,615	2,043	-36,572
344	GHEENS PRESCHOOL	27,283	578,108	606,729	254,677	164,403	-90,275
345	THOMAS JEFFERSON PRESCHOOL	11,488	293,053	679,246	166,476	140,261	-26,215
480	MAUPIN ELEMENTARY SCHOOL	234,847	238,645	0	195	0	-195
560	RUTHERFORD ELEMENTARY SCHOOL	74,782	9,490	44,871	83,808	82,512	-1,296
917	CHURCHILL PARK REHABILITATION	146,107	412,261	322,784	338,045	353,919	15,874
919	GEORGE UNSELD EARLY CHILHD CTR	3,092,689	2,988,482	3,314,660	3,448,700	3,559,799	111,099
945	SCHOOL COSTS PAID CENTRALLY	11,881	3,570	0	2,000	2,000	0
957	MCFERRAN PRESCHOOL ACADEMY	869,200	928,720	1,430,343	1,395,256	1,586,026	190,770
EA1	EARLY CHILDHOOD	1,592,835	1,573,754	1,163,952	552,721	625,039	72,318
11 PRESCHOOLS/PRE-KINDERGARTEN		**13,270,105**	**16,495,981**	**20,128,986**	**18,496,014**	**19,467,922**	**971,908**
040	BARRET TRADITIONAL MIDDLE SCH	6,670,904	6,732,323	7,429,072	6,511,288	7,018,675	507,386
041	NEWBURG MIDDLE SCHOOL	9,299,602	9,017,406	8,319,875	7,646,407	7,782,394	135,987
043	MOORE MIDD-DO NOT USE!!	0	0	0	0	1,540	1,540
049	FARNSLEY MIDDLE SCHOOL	9,009,629	9,901,349	9,497,648	9,994,190	9,943,876	-50,314
077	WESTPORT MIDDLE SCHOOL	11,565,680	12,017,832	12,024,204	11,592,674	11,975,835	383,161
090	THOMAS JEFFERSON MIDDLE SCHOOL	10,653,234	12,823,766	14,359,263	13,013,524	14,361,273	1,347,749
119	CROSBY MIDDLE SCHOOL	8,618,827	9,504,167	9,347,398	9,601,075	9,968,406	367,331
133	LASSITER MIDDLE SCHOOL	9,405,699	10,457,781	10,833,880	10,333,547	10,654,961	321,414
144	STUART ACADEMY	12,101,325	13,385,119	14,625,235	13,764,830	15,087,999	1,323,168
159	MYERS MIDDLE SCHOOL	0	0	0	0	1,540	1,540
162	KAMMERER MIDDLE SCHOOL	8,866,318	9,943,895	10,791,707	10,062,606	10,798,309	735,703
163	KNIGHT MIDDLE SCHOOL	6,836,547	8,579,898	10,722,190	9,130,753	10,057,115	926,363
164	CONWAY MIDDLE SCHOOL	7,787,464	8,041,497	8,684,733	8,047,630	8,730,736	683,106
167	CARRITHERS MIDDLE SCHOOL	5,986,417	6,639,917	7,420,583	7,040,580	7,387,700	347,120

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
219	RAMSEY MIDDLE SCHOOL	9,787,335	10,899,016	12,116,931	11,649,345	12,436,335	786,990
255	ECHO TRAIL MIDDLE SCHOOL	6,443,734	8,690,792	11,853,678	11,075,360	12,249,653	1,174,293
320	HIGHLAND MIDDLE SCHOOL	8,034,017	8,877,630	8,247,820	8,817,435	8,720,896	-96,539
340	MEYZEEK MIDDLE SCHOOL	8,800,164	9,214,377	9,344,839	9,207,714	9,208,551	837
396	JEFFERSON COUNTY TRADITIONAL	8,574,070	8,833,949	8,983,819	8,281,424	8,667,130	385,706
406	HUDSON MIDDLE SCHOOL	8,783,781	8,991,631	11,783,229	6,888,475	10,803,505	3,915,030
435	NOE MIDDLE SCHOOL	11,074,084	10,823,750	11,418,866	10,955,374	11,324,653	369,279
470	JOHNSON TRADITIONAL MIDDLE SCH	5,902,172	5,820,129	6,261,465	6,587,819	6,965,822	378,003
620	OLMSTED ACADEMY NORTH	6,643,223	7,038,756	6,972,490	6,843,177	6,963,387	120,209
710	WESTERN MIDDLE SCHOOL	6,411,100	7,861,417	8,509,896	7,988,285	8,449,923	461,637
730	OLMSTED ACADEMY SOUTH	8,141,855	7,757,749	7,191,010	6,893,371	7,247,423	354,053
20 MIDDLE SCHOOL		**195,397,180**	**211,854,148**	**226,739,830**	**211,926,883**	**226,807,636**	**14,880,753**
007	EASTERN HIGH SCHOOL	19,056,918	19,771,156	19,716,433	18,669,959	19,810,884	1,140,925
012	FERN CREEK HIGH SCHOOL	15,682,324	16,712,553	17,645,991	16,500,151	17,352,903	852,752
018	ATHERTON HIGH SCHOOL	14,031,827	14,972,429	16,042,210	14,721,363	16,474,710	1,753,348
031	SOUTHERN HIGH SCHOOL	13,918,298	15,983,856	18,525,920	17,664,304	18,305,287	640,983
033	VALLEY TRADITIONAL HIGH SCHOOL	10,337,086	10,955,113	11,782,125	10,780,221	11,337,193	556,973
045	BUTLER TRADITIONAL HIGH SCHOOL	14,423,024	14,620,642	15,101,981	13,792,191	14,492,318	700,127
047	MALE HIGH SCHOOL	15,822,574	17,281,877	16,660,079	15,643,178	16,607,053	963,875
051	WAGGENER TRADITIONAL HIGH SCHL	11,056,974	12,221,940	13,895,650	11,936,797	12,988,661	1,051,865
057	FAIRDALE HIGH SCHOOL	14,467,572	15,482,337	15,914,666	15,357,171	16,069,028	711,857
065	JEFFERSONTOWN HIGH SCHOOL	13,924,138	14,999,419	14,633,467	13,985,462	15,614,339	1,628,878
073	SENECA HIGH SCHOOL	13,655,294	15,350,290	15,094,693	14,008,753	14,559,750	550,997
075	PLEASURE RIDGE PARK HIGH SCHOO	16,881,618	19,328,650	17,160,479	17,462,734	18,620,880	1,158,146
084	WESTERN HIGH SCHOOL	9,846,701	8,977,963	8,789,900	7,748,668	7,919,248	170,580
100	DOSS HIGH SCHOOL	13,465,164	14,950,355	15,352,838	14,266,006	14,606,877	340,870
105	BALLARD HIGH SCHOOL	17,894,419	19,882,792	21,367,259	19,642,621	21,079,836	1,437,215
155	MOORE TRAD SCHOOL	25,524,669	27,329,492	24,987,294	20,891,302	22,026,435	1,135,133
179	CENTRAL HIGH SCHOOL	12,672,103	14,279,644	15,548,705	12,929,964	13,923,430	993,467
200	MANUAL HIGH SCHOOL	16,725,347	17,861,237	18,584,950	17,260,025	18,626,284	1,366,259
335	IROQUOIS HIGH SCHOOL	14,015,153	15,919,996	16,335,100	14,858,618	15,840,493	981,874
590	SHAWNEE HIGH SCHOOL	15,882,706	16,517,148	18,509,158	15,176,809	16,815,407	1,638,598
935	CAREER & TECH ED SYSTEM WIDE	3,732,137	3,150,468	2,948,282	1,507,084	1,726,954	219,870
30 HIGH SCHOOL/SECONDARY SCHOOL		**303,016,047**	**326,571,318**	**334,597,181**	**304,803,380**	**324,797,972**	**19,994,592**
019	THE BROOK - DUPONT	926,231	872,219	664,301	0	231,107	231,107
020	THE BROOK - KMI	1,228,302	1,592,462	1,349,366	0	464,737	464,737
025		185	1,503	5,355	467	1,776	1,309

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
029	ST JOSEPH CHILDRENS HOME	0	0	0	237,900	0	-237,900
035		0	152	1,363	48	452	404
110	WESTERN DAY TREATMENT	682,306	761,961	1,051,552	286,389	341,354	54,965
193	MARYHURST SCHOOL	1,847,802	1,645,351	1,314,421	1,473,544	1,419,963	-53,581
220	BELLEWOOD	294,868	270,561	378,228	0	131,183	131,183
221	BROOKLAWN	1,329,526	1,393,502	1,297,229	0	435,884	435,884
236	THE BROOK KMI ACADEMY	0	0	0	2,100,481	1,481,424	-619,057
336	BELLEWOOD & BROOKLAWN	0	0	0	1,724,807	1,166,849	-557,958
456	ACKERLY	219,848	221,872	280,678	80,987	98,760	17,773
768	HOME OF THE INNOCENTS DISCOVER	271,457	342,179	855,067	522,502	725,020	202,519
769	HOME OF THE INNOCENTS WEINBERG	1,056,330	926,220	1,032,984	951,928	1,042,371	90,443
784	PEACE ACADEMY	3,979,863	3,624,431	4,238,400	3,366,092	3,812,289	446,198
903	BOYS & GIRLS HAVEN	369,979	584,354	739,042	555,989	669,058	113,069
915	ST JOSEPH CHILDREN'S HOME	1,003,755	1,075,911	1,089,034	1,282,087	1,311,506	29,419
933	STATE AGENCY ADMINISTRATION	761,268	1,022,799	1,052,594	842,249	875,101	32,852
60 STATE AGENCY CHILDRENS PROGS		**14,400,961**	**14,335,477**	**15,349,613**	**13,425,469**	**14,208,834**	**783,365**
030	LIBERTY HIGH SCHOOL	6,406,995	6,539,388	7,083,863	5,858,940	6,412,534	553,594
037	DAWSON ORMAN PRESCHOOL	0	0	2,136	0	115,485	115,485
050	GEORGIA CHAFFEE TAPP	4,968,123	5,369,315	5,605,901	5,548,778	5,718,366	169,588
070	DUVALLE EDUCATION PRESCHOOL	179,979	235,282	293,317	235,282	293,317	58,035
129	BRECKINRIDGE METROPOLITAN SCH	5,928,491	6,195,366	6,114,260	5,867,530	6,121,037	253,507
165	BROWN SCHOOL	9,331,333	9,654,333	10,579,297	9,274,594	10,343,582	1,068,987
186	NEWCOMER ACADEMY	9,274,828	9,815,212	10,024,474	9,029,835	9,591,906	562,071
191	DUBOIS ACADEMY	8,205,755	8,231,917	8,065,788	7,775,508	8,268,880	493,372
193	MARYHURST SCHOOL	0	123,334	123,342	113,438	125,199	11,760
201	THE PHOENIX SCHOOL OF DISCOVER	8,032,467	8,525,604	8,661,359	7,915,252	8,465,928	550,676
202	MINOR DANIELS ACADEMY	6,222,193	6,801,148	7,506,528	7,322,513	7,723,549	401,036
800	GRACE JAMES ACAD OF EXCELL	6,202,875	7,174,740	7,536,253	6,997,907	7,550,771	552,864
906	DAWSON ORMAN ED CENTER	260,328	1,350	257	395	102	-294
917	CHURCHILL PARK REHABILITATION	0	137,309	143,412	134,288	159,255	24,967
920	AHRENS EDUCATIONAL RESOURCE	1,080,335	1,303,255	718,400	839,711	842,765	3,054
951	PATHFINDER SCHOOL OF INNOV	12,662,543	12,278,972	12,646,686	11,678,379	12,825,788	1,147,409
985	YPAS	3,282,883	3,503,704	3,642,768	3,461,716	3,707,502	245,786
990	ELEV8 STUDENT LEARNING CTR	1,382,833	2,283,839	2,846,059	2,920,749	3,084,208	163,459
70 OTHER SCHOOLS		**83,421,532**	**88,174,068**	**91,594,099**	**84,974,815**	**91,350,172**	**6,375,357**
034	WALLER-WILLIAMS ENVIRONMENTAL	6,310,624	6,061,912	5,719,073	5,094,291	4,887,768	-206,523
124	UL PACT PROGRAM	413,729	685,275	789,898	749,069	832,176	83,107

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL AND UNIT - TRAIN DB

Unit	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
183	ALFRED BINET SCHOOL	3,681,584	3,534,352	3,714,491	3,675,371	3,671,138	-4,232
458	MARY RYAN ACADEMY	1,015,648	1,155,392	1,430,663	1,391,866	1,568,766	176,900
465	HEUSER HEARING & LANGUAGE ACAD	41,137	41,548	60,326	51,501	15,360	-36,141
917	CHURCHILL PARK REHABILITATION	6,371,239	7,286,478	6,440,716	8,590,100	6,989,327	-1,600,773
998	HOME/HOSPITAL	1,179,071	1,588,215	1,673,245	1,692,266	1,901,724	209,458
71 EXCEPTIONAL CHILD CENTERS		**19,107,960**	**20,353,172**	**19,828,411**	**21,244,464**	**19,866,259**	**-1,378,205**
028	BOYS and GIRLS HAVEN	0	0	0	79,300	0	-79,300
945	SCHOOL COSTS PAID CENTRALLY	30,654,580	44,689,511	26,276,294	55,602,505	35,735,261	-19,867,244
80 SYSTEM WIDE SCH CTR COST		**30,665,860**	**44,696,803**	**26,276,294**	**55,681,805**	**35,735,261**	**-19,946,544**
	GRAND TOTAL	**1,551,686,877**	**1,668,752,602**	**1,723,013,618**	**1,820,240,060**	**1,923,690,477**	**103,450,417**

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY LEVEL - TRAIN DB EXPORTED 9/16/2026 12:08 PM

Level Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
00 ALL LEVELS OF INSTRUCTION	1,612,863	1,613,880	1,574,798	1,869,152	35,869,152	34,000,000
01 ADMINISTRATION AND SUPPORT PRG	10,506,240	17,181,619	16,055,616	23,632,317	25,849,037	2,216,720
02 OPERATIONS SERVICES	143,421,846	151,494,646	160,885,612	166,640,505	187,992,993	21,352,488
03 ACADEMIC SCHOOLS DIVISION	10,312,539	11,579,048	11,204,285	15,729,059	18,507,683	2,778,624
03 ACADEMIC SERVICES DIVISION	34,026,494	58,543,668	43,993,116	36,355,589	44,306,406	7,950,817
03 ACADEMICS	2,195,438	3,679,366	2,703,598	0	287,601	287,601
03 EXCEPTIONAL CHILD EDUCATION	8,649,734	4,612,695	17,373,249	18,395,170	18,394,028	-1,142
04 ACCOUNTABILITY RESEARCH & SYSTEMS IMPROV	3,798,321	3,999,238	3,902,470	3,210,456	3,228,969	18,513
05 COMMUNICATIONS & COMMUNITY RELATIONS	4,549,904	4,530,510	3,983,414	3,133,552	3,327,871	194,319
06 BUSINESS SERVICES	6,523,112	7,255,189	7,630,123	8,825,070	9,430,458	605,388
06 HUMAN RESOURCES	8,722,170	10,439,016	9,876,170	11,052,029	12,972,661	1,920,632
06 TECHNOLOGY	38,303,349	28,523,168	22,887,516	19,847,810	21,589,330	1,741,520
07 DISTRICTWIDE SERVICES	103,229,340	93,802,696	112,040,125	262,433,070	235,282,462	-27,150,608
08 EQUITY	6,497,398	11,423,311	4,952,167	2,864,349	2,880,595	16,246
10 ELEMENTARY	510,058,482	537,593,585	569,436,945	535,699,102	571,537,175	35,838,073
11 PRESCHOOLS/PRE-KINDERGARTEN	13,270,105	16,495,981	20,128,986	18,496,014	19,467,922	971,908
20 MIDDLE SCHOOL	195,397,180	211,854,148	226,739,830	211,926,883	226,807,636	14,880,753
30 HIGH SCHOOL/SECONDARY SCHOOL	303,016,047	326,571,318	334,597,181	304,803,380	324,797,972	19,994,592
60 STATE AGENCY CHILDRENS PROGS	14,400,961	14,335,477	15,349,613	13,425,469	14,208,834	783,365
70 OTHER SCHOOLS	83,421,532	88,174,068	91,594,099	84,974,815	91,350,172	6,375,357
71 EXCEPTIONAL CHILD CENTERS	19,107,960	20,353,172	19,828,411	21,244,464	19,866,259	-1,378,205
80 SYSTEM WIDE SCH CTR COST	30,665,860	44,696,803	26,276,294	55,681,805	35,735,261	-19,946,544
GRAND TOTAL	**1,551,686,877**	**1,668,752,602**	**1,723,013,618**	**1,820,240,060**	**1,923,690,477**	**103,450,417**

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY FUNCTION - EXPORTED 9/16/2026 11:48 AM TRAIN DB

Function	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
0000	RESTRICT TO REV & BAL SHT ONLY	-	-	-	174,390	166,804	(7,586)
1100	REGULAR INSTRUCTION	615,961,765	664,991,872	698,722,264	678,259,176	710,518,250	32,259,073
1200	INSTRUCTION - HOME&HOSPITAL	1,206,205	1,490,610	1,406,551	1,478,109	1,629,297	151,188
1900	INSTRUCTION - OTHER	195,084,595	208,241,731	213,617,363	198,619,117	212,892,459	14,273,342
2111	PUPIL ATT & SOCIAL WORK SUPERV	1,491,569	1,540,876	1,525,408	1,250,546	1,776,462	525,915
2112	ATTENDANCE SERVICES	1,010,508	920,621	1,018,141	1,610,843	1,102,811	(508,032)
2113	SOCIAL WORK SERVICES	2,883,371	3,319,771	3,089,717	2,689,315	2,766,777	77,462
2119	PUPIL ATT & SOCIAL WORK OTHER	11,316,542	13,475,009	14,128,918	13,639,662	13,765,744	126,082
2121	GUIDANCE SUPERVISION	71,956	142,589	148,551	156,386	157,298	912
2122	GUIDANCE COUNSELING	59,129,934	67,763,256	74,922,591	68,100,567	73,718,469	5,617,903
2124	GUIDANCE-INFORMATION SVCS	580,223	572,169	497,635	554,422	712,596	158,174
2126	GUIDANCE PLACEMENT	3,000	-	2,252	-	10,307	10,307
2130	HEALTH SERVICES	2,232,761	913,764	954,719	958,794	1,095,252	136,458
2134	HEALTH SERVICES NURSING	5,870,868	9,111,351	12,353,051	10,543,916	13,474,695	2,930,779
2139	HEALTH SERVICES OTHER	664,322	735,969	751,767	785,077	806,260	21,183
2149	PSYCHOLOGICAL OTHER	4,630,582	4,859,665	5,603,923	6,076,935	5,602,622	(474,313)
2152	SPEECH PATHOLOGY	8,732,045	9,875,360	11,097,029	11,357,598	11,313,970	(43,628)
2170	VISUALLY IMPAIRED/VISION SERV	1,963,804	2,345,229	2,417,576	2,374,460	2,628,529	254,069
2180	PHYSICAL THERAPY	161,870	4,255,997	5,239,450	5,345,750	5,457,444	111,694
2190	OTHER STUDENT SUPPORT SERVICES	1,373,588	1,598,059	2,430,738	1,428,323	2,126,416	698,093
2211	IMPROVEMENT OF INSTRU SUPERV	25,383,250	37,468,827	42,933,826	46,233,728	49,641,126	3,407,398
2212	INSTRUCTION & CURRICULUM DEVEL	7,432,712	10,984,266	7,515,030	16,139,234	18,432,076	2,292,842
2213	PROFESSIONAL DEVELOPMENT	47,577,015	37,018,122	38,899,904	34,524,617	40,060,393	5,535,776
2215	IMPROVEMENT OF INSTR CURR RES	114,454	89,755	97,267	63,219	65,295	2,077
2221	LIB/EDUC MEDIA SVCS SUPERV	1,994,383	2,124,024	2,232,896	1,858,885	1,958,967	100,081
2222	LIB/EDUC MEDIS SVCS SCH LIB	14,447,385	14,558,041	15,593,383	15,888,724	15,544,504	(344,220)
2230	INSTRUCTION RELATED TECHNOLOGY	8,830,335	7,593,118	8,878,129	5,788,291	7,056,952	1,268,661
2290	OTHER INSTRUCTIONAL STAFF SUPP	13,955,801	14,656,075	15,325,125	1,374,210	555,615	(818,595)
2311	BOARD ACTIVITIES	2,522,468	3,062,594	3,600,995	2,930,821	3,445,131	514,310
2314	LEGAL SERVICES	1,721,312	1,835,700	1,920,244	1,927,001	2,110,052	183,051
2316	STAFF RELATIONS & NEGOTIATIONS	893,293	875,778	1,339,340	1,758,902	1,729,587	(29,315)
2321	SUPERINTENDENT'S OFFICE	1,721,327	2,785,551	2,397,524	1,016,068	1,217,509	201,441
2324	EQUITY & DIVERSITY	3,322,051	3,445,384	3,782,537	3,125,498	3,008,857	(116,641)
2390	OTHER DISTRICT ADMINISTRATION	129,975	133,898	241,975	290,991	442,544	151,553
2410	PRINCIPAL'S OFFICE	134,997,615	141,157,688	146,927,301	137,304,612	146,332,982	9,028,370
2490	OTHER ADMIN SUPP SERV	542,226	652,659	764,309	1,593,632	1,895,211	301,579
2511	FINANCE OFFICER'S OFFICE	6,879,531	10,673,073	10,988,003	10,462,227	12,193,860	1,731,633
2512	BUDGETING	710,462	727,221	810,040	738,009	747,787	9,778

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY FUNCTION - EXPORTED 9/16/2026 11:48 AM TRAIN DB

Function	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
2513	RECEIPTS AND DISBURSEMENTS	766,095	1,209,412	1,275,994	1,334,412	1,378,754	44,342
2514	PAYROLL OFFICE	1,723,746	1,963,347	2,159,784	2,054,791	2,137,276	82,485
2515	ACCOUNTING OPERATIONS	1,415,614	1,464,815	1,561,205	1,600,531	1,651,636	51,105
2516	INTERNAL AUDITING	1,055,242	979,639	1,105,031	1,110,320	1,213,695	103,375
2518	OPERATONS	2,206,760	4,385,019	4,661,547	4,775,346	5,252,935	477,589
2519	FISCAL OPERATIONS OTHER	3,826,376	3,878,904	3,750,271	3,100,000	3,094,080	(5,920)
2520	PURCHASING	4,184,733	4,366,761	4,514,193	4,711,332	4,783,406	72,074
2530	WAREHOUSING/CENTRAL STORES	1,557,143	1,650,179	1,843,448	1,504,836	1,755,195	250,359
2532	PUBLISHING	556,033	594,941	372,754	224,325	237,377	13,052
2540	PLANNING, RESEARCH, DEV, EVAL	1,414,267	1,643,925	1,781,734	1,310,826	1,320,686	9,861
2541	PLANNING SERVICES	913,660	885,262	758,531	817,647	866,544	48,897
2543	DEVELOPMENT SERVICES	557,182	587,316	614,170	543,650	506,379	(37,271)
2544	EVALUATION SERVICES	913,211	882,659	748,036	538,333	535,358	(2,975)
2561	PUBLIC INFO SERV SUPERVISON	2,122,699	2,141,613	1,767,211	1,404,391	1,335,299	(69,092)
2565	PUBLIC INFORMATION SVCS OTH	122,079	126,386	130,107	232,257	215,787	(16,470)
2570	PERSONNEL SERVICES	6,195,261	7,460,681	5,831,786	6,020,902	8,037,321	2,016,419
2571	SUPERVISION OF PERSONNEL SERV	464,656	639,808	831,580	879,939	933,866	53,927
2574	NON-INSTRUCT PERSONNEL TRAINNG	-	-	457,817	509,000	509,225	225
2575	HEALTH SERVICES	137,661	269,982	231,802	293,260	297,655	4,395
2576	INTERNAL AFFAIRS	88,717	215,391	149,086	230,000	244,848	14,848
2577	RISK MANAGEMENT	1,048,357	1,268,313	1,252,515	1,313,195	1,341,433	28,238
2579	OTHER PERSONNEL SERVICES	-	-	-	-	34,000,000	34,000,000
2580	ADMINISTRATIVE TECHNOLOGY SERV	28,361,353	18,977,503	13,133,567	13,451,101	13,372,801	(78,300)
2584	SYSTEM OPERATIONS	79,596	414,217	166,236	218,000	225,134	7,134
2585	NETWORK SUPPORT	805,215	915,821	699,856	915,821	699,856	(215,965)
2588	TELECOMMUNICATIONS	127,236	411,254	170,558	284,200	426,925	142,725
2589	Other Technology Services	4,514,805	4,137,867	3,136,939	2,538,538	3,015,975	477,437
2590	OTHER SUPPORT SERVICES-CENTRAL	10,569,121	8,494,889	9,650,640	12,205,498	14,937,570	2,732,072
2610	OPERATION OF BUILDINGS	91,204,792	98,665,491	103,229,809	102,584,018	107,905,775	5,321,756
2620	MAINTENANCE OF BUILDINGS	35,108,261	34,199,681	22,460,869	28,515,762	38,070,448	9,554,686
2630	GROUNDS MAINTENANCE	6,717,021	10,184,405	8,732,988	10,094,154	10,564,062	469,908
2641	MECH AND ELECTRICAL MAINTENCE	5,230,840	6,992,439	6,938,121	7,755,384	8,454,545	699,161
2650	VEHICLE OPER-NON-STUDENT	6,180,819	2,816,385	2,646,503	1,911,385	2,179,155	267,770
2660	SECURITY OPERATIONS	21,811,446	27,507,167	28,757,337	24,650,477	27,566,427	2,915,950
2662	SECURITY INVESTIGATIONS	705,324	803,611	915,966	915,297	914,665	(632)
2670	Safety	610,093	994,704	1,229,296	1,280,323	1,361,258	80,935
2710	STUDENT TRANSP. SUPERVISION	9,140,998	8,791,999	11,395,268	9,471,309	11,618,913	2,147,603
2720	BUS DRIVING	61,390,304	84,335,555	76,678,296	79,047,457	82,327,915	3,280,457

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY FUNCTION - EXPORTED 9/16/2026 11:48 AM TRAIN DB

Function	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
2730	BUS MONITORING	5,596,045	8,319,014	13,700,196	13,071,439	12,734,949	(336,490)
2740	BUS MAINTENANCE	21,214,751	14,670,977	19,931,650	17,479,737	25,886,057	8,406,320
2790	OTHER STUDENT TRANSPORTATION	8,396,345	1,847,285	5,299,237	113,412	118,379	4,967
2900	OTHER SUPPORT SERVICES	-	-	-	547,307	661,616	114,309
3100	FOOD SERVICE OPERATIONS	89,516	30,728	18,040	62,584	60,560	(2,024)
3300	COMMUNITY SERVICES	1,939,192	2,442,544	2,326,688	2,873,002	1,313,621	(1,559,381)
3309	OTH COMM SRVC OPERATIONS	1,088,302	1,083,993	(4,282,992)	1,511,553	1,539,299	27,746
3400	ADULT EDUCATION OPERATIONS	-	-	-	86,801	-	(86,801)
4100	LAND/SITE ACQUISITION	2,231,533	728,298	1,143,690	-	1,762,000	1,762,000
4300	ARCHITECTURAL/ENGINEERING SVCS	1,551,114	1,768,169	2,025,783	1,919,499	2,035,369	115,869
5200	FUND TRANSFERS OUT	6,373,036	6,424,695	2,878,585	1,869,152	1,874,152	5,000
5300	CONTINGENCY	-	-	-	161,935,498	112,253,386	(49,682,112)
	GRAND TOTAL	**1,551,686,877**	**1,668,752,602**	**1,723,013,618**	**1,820,240,060**	**1,923,690,477**	**103,450,417**

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY - TRAIN DB

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
0110	CERTIFIED PERMANENT SALARY	87,323	1,360,163	216,706	0	0	0
011001	SUPERINTENDENT-CERTIFIED SALAR	398,432	672,942	421,736	351,346	421,763	70,417
011003	ASST SUPERINT-CERTIFIED SALARY	1,862,930	2,137,661	2,077,337	1,040,653	1,298,798	258,146
011006	DIRECTOR-CERTIFIED SALARY	4,094,250	3,919,280	4,401,679	3,039,485	2,938,721	-100,765
011007	ASST DIRECTOR-CERTIFIED SALARY	1,415,400	1,378,491	1,331,566	1,381,201	1,375,731	-5,469
011008	MANAGER-CERTIFIED SALARY	356,369	534,343	551,718	528,418	610,971	82,553
011009	COORDINATOR-CERTIFIED SALARY	1,110,053	932,216	988,068	590,084	602,076	11,992
011010	SPECIALIST-CERTIFIED SALARY	2,031,986	2,765,518	3,207,739	1,315,092	2,066,248	751,155
011011	SUPERVISOR-CERTIFIED SALARY	602,560	540,565	559,757	2,478,062	3,001,977	523,915
011012	OTH ADMIN-CERTIFIED SALARY	175,805	78,615	143,141	0	697,378	697,378
011013	ADMIN/PT-CERTIFIED SALARY	1,957,989	1,669,151	1,488,321	908,950	968,997	60,047
011016	INSTRUCTIONAL COACH (SCH BSD)	12,223,562	12,804,405	13,473,130	88,654	66,490	-22,164
011020	CERTIFIED SALARY-PRINCIPAL	20,677,015	21,337,288	22,211,954	21,614,616	21,910,787	296,171
011021	CERTIFIED SALARY-AST PRINCIPAL	35,793,884	37,774,215	39,117,252	36,367,378	36,569,641	202,263
011022	CERTIFIED SALARY-TEACHERS	425,854,420	436,035,644	449,809,241	451,489,167	451,403,087	-86,080
011023	CERTIFIED SALARY-LIBRARIAN	11,542,719	11,389,123	12,314,120	12,676,740	12,654,566	-22,174
011024	CERTIFIED SALARY-COUNSELOR	29,245,088	30,986,083	32,703,841	31,920,177	31,458,829	-461,348
011025	CERTIFIED SALARY-PSYCHOLOGIST	4,598,537	4,748,893	5,325,385	5,771,865	5,363,064	-408,801
01102B	CERTIFIED SALARY-TEACHERS	121,474	0	6,534,900	11,235,031	12,394,677	1,159,646
011037	RESOURCE TEACHER-REGULAR PROG	23,034,601	24,721,957	25,823,720	39,035,381	40,820,555	1,785,174
011038	RESOURCE TEACHER-OTHER	152,579	109,313	112,592	583,507	0	-583,507
011039	CERTIFIED SALARY-TEACHER/PT	1,366,712	1,225,207	133,224	20,000	0	-20,000
011040	CERTIFIED SALARY-SOCIAL WKR	1,231,952	1,250,433	1,230,527	1,341,012	1,300,655	-40,356
011047	CERTIFIED SALARY-ASST PRIN P/T	34,010	0	0	0	0	0
011048	CERTIFIED SALARY-COUNSELOR P/T	262,009	19,685	4,675	1,000	1,000	0
011049	CERTIFIED SALARY-LIBRARIAN P/T	405	0	0	0	0	0
0111	EXTENDED DAY	5,777,414	6,093,611	6,817,864	6,084,460	6,886,028	801,568
011121	EXT DAY ASST PRINCIPAL	0	0	165,619	0	148,087	148,087
011122	EXT DAY TEACHER	262	820	0	12,000	0	-12,000
011124	EXT DAY COUNSELOR	0	0	0	104,200	0	-104,200
01112B	EXT DAY TEACHER	0	0	0	124,500	0	-124,500
011222	EXTRA DUTY CERT./TEACHERS	20,887,335	21,892,141	23,069,297	4,554,124	12,425,788	7,871,664
011285	DEPT HEAD/TEAM LDR	874,198	946,573	979,379	1,421,932	1,413,494	-8,438

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY - TRAIN DB

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
011327	OTHER CERTIFIED WORKSHOPS	6,645,497	7,156,554	5,126,709	4,502,099	5,048,071	545,972
011392	OTHER CERTIFIED-EXT TIME	20,282,879	17,045,028	13,984,303	6,455,664	7,238,925	783,260
011399	OTHER CERTIFIED-MISCELLANEOUS	50,500	39,000	45,500	50,000	16,050,000	16,000,000
0114	NATIONAL BOARD TCHR CERT	3,939	1,990	0	0	0	0
0116	SLP & AUDIO STIP	-78,000	82,000	0	90,000	90,000	0
012032	CERTIFIED SUB TEACHER/UNDISTR	125,480	140,209	129,317	140,000	140,000	0
012036	CERTIFIED SUB TEACHER	12,316,346	13,384,920	14,440,589	9,341,215	9,933,365	592,150
012089	CERTIFIED SUBS-INSTRUCTOR	53,845	290	1,780	3,000	3,000	0
013004	ATTORNEY-CLASSIFIED SALARY	809,810	814,059	937,462	973,759	973,759	0
013014	CLRK/SECRTRY-CLASSIFIED SALARY	35,741,574	37,925,773	38,759,365	37,848,883	40,162,944	2,314,061
013015	CLRK/SEC PT CLASSIFIED SALARY	102,229	87,133	41,005	45,024	52,407	7,383
013018	THERAPIST-CLASSIFIED SALARY	11,685,781	12,553,634	6,321,600	4,793,126	4,806,019	12,893
013028	CLASSIFIED-INSTRUCT ASST	24,136,675	24,608,420	28,678,162	35,480,771	38,993,688	3,512,917
013029	CLASSIFIED INSTR ASST/PT	1,072	2,598	1,031	1,500	1,500	0
013030	CLASSIFIED-LUNCHRM/OFFICE ASST	1,346,947	1,526,103	1,635,703	1,605,804	1,541,265	-64,539
013044	CLASSIFIED SALARY-OTH INST EMP	9,926,154	12,346,288	10,767,203	11,352,125	10,879,524	-472,601
013046	CLASSIFIED SALARY-INVESTIGATOR	271,475	353,956	399,148	332,487	356,352	23,865
013050	CLASSIFIED SALARY-DRIVER	25,648,370	32,773,479	37,219,967	37,958,567	39,344,301	1,385,735
013053	CLASSIFIED SALARY-MECH/OTH GAR	4,370,297	5,034,092	5,372,691	5,687,943	5,862,138	174,195
013054	CLASSIFIED SALARY-ME/GAR PT	20,782	59,964	62,247	116,824	120,113	3,289
013055	CLASSIFIED SALARY-COMPOUND ATT	1,046,872	1,309,079	1,344,566	1,490,420	1,512,671	22,251
013057	CLASSIFIED SALARY-TRANSPT AIDE	3,632,903	5,885,166	8,434,849	9,480,000	9,336,221	-143,779
013060	CLASSIFIED SALARY-PLANT OPR	8,158,495	8,686,709	9,617,057	10,116,444	10,230,380	113,935
013061	CLASSIFIED SALARY-CUSTODIAN	17,690,941	22,416,548	23,772,909	26,418,451	26,391,716	-26,735
013063	CLASSIFIED SALARY-SCH SECURITY	13,491,679	13,633,185	15,687,979	12,190,050	13,519,090	1,329,040
013064	CLASSIFIED SAL-SCH SECURITY PT	107	0	0	0	0	0
013065	CLASSIFIED SAL-UNIFORM SEC OFF	2,586,748	5,268,615	5,113,078	6,614,080	6,676,981	62,901
013067	CLASSIFIED SAL-TECH/SAFET INSP	146,991	0	0	0	0	0
013069	CLASSIFIED SALARY-INSPECTOR	62,528	140,571	150,951	154,083	158,530	4,447
013070	CLASSIFIED SALARY-TECHNICIAN	2,508,040	2,107,819	2,353,968	3,449,718	4,320,697	870,980
013072	CLASSIFIED SAL-REG MAINTENANCE	8,090,347	8,653,871	8,768,760	9,926,641	10,704,394	777,753
013074	CLASSIFIED SAL-SUMMER MAINTNCE	-51,381	-131,155	10,291	0	0	0
013075	CLASSIFIED SALARY-WAREHOUSE CL	942,346	1,037,365	1,099,227	1,113,070	1,120,264	7,194

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY - TRAIN DB

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
013077	CLASSIFIED SAL-GROUND SHOP EMP	1,656,091	1,821,135	2,163,500	2,592,469	2,647,952	55,483
013078	CLASSIFED SALARY-AIDE	26,434	27,538	28,594	28,594	29,492	898
013079	ADMINISTRATOR PART TIME CLAS	21,436	21,133	8,101	0	0	0
013080	CLASSIFIED SAL-LUNCHROOM ASST	0	13,086	3,361	0	0	0
013081	CLASSIFIED SAL-INSTRUCTOR/CERS	1,242,650	1,507,125	1,657,232	616,099	2,033,290	1,417,191
013082	CLASSIFIED SAL-OTHER SUPP STAF	13,071,445	14,384,308	15,412,187	14,351,365	14,570,576	219,210
013084	OTH ADMIN STAFF-CLASSIFIED SAL	9,002,480	9,014,036	9,094,198	8,935,500	9,419,104	483,604
013086	DIRECTOR-CLASSIFIED	6,733,942	7,392,063	8,219,730	7,890,573	7,160,045	-730,528
013087	ASST DIRECTOR-CLASSIFIED	309,155	647,217	793,637	715,622	585,692	-129,930
013088	CLASSIFIED SAL-INSTRUCT EMP PT	76,552	58,685	23,026	83,080	62,099	-20,981
013089	MANAGER-CLASSIFIED	3,802,497	4,254,124	4,856,958	4,532,911	4,056,680	-476,231
013091	COORDINATOR-CLASS	9,766,859	12,150,617	13,619,117	13,249,746	11,792,693	-1,457,053
013093	CLASSIFIED INSTRUCTOR PT CERS	0	2,953	19,052	0	1,100	1,100
013096	SPECIALIST-CLASSIFIED	5,558,860	6,620,087	6,793,461	5,813,597	7,367,480	1,553,883
013097	SUPERVISOR-CLASSIFIED	3,949,975	3,769,623	4,070,879	3,751,492	3,617,466	-134,026
013098	NURSE-CLASSIFIED	1,989,523	2,623,573	3,389,931	3,647,864	3,793,888	146,024
013127	OTHER CLASSIFIED WORKSHOPS	0	0	0	2,000	2,000	0
013183	CLS SAL-WRSHP/CURR STIP/CLASS	771,453	1,085,686	1,120,803	947,213	1,108,149	160,936
013195	OTHER CLASSIFIED-EXT TIME	5,591,127	4,221,473	4,025,167	3,797,022	4,319,265	522,243
013199	OTHER CLASSIFIED SALARIES	9,879,529	3,218,651	3,262,259	3,000,000	19,000,000	16,000,000
013318	SPEECH PATH-CLASSIFIED SALARY	0	0	8,387,257	10,171,690	10,135,888	-35,802
0140	CLASSIFIED OVERTIME SALARY	9,750,576	7,354,471	6,758,664	6,422,517	6,490,762	68,245
0150	CLASSIFIED SUBSTITUTE SALARY	226,999	431,378	0	0	0	0
015031	CLASSIFIED-SUBSTITUTE CLERK	418,174	382,670	376,874	253,467	403,204	149,737
015052	CLASSIFIED SUBSTITUTE DRIVER	3,201,581	4,035,277	3,454,780	4,500,000	4,500,195	195
015057	CLASSIFIED SUB SNTA	0	0	2,046,795	0	0	0
015062	CLASSIFIED SUB CUSTODIAN	989,291	1,829,042	2,158,210	1,732,600	1,732,600	0
015063	SUB SECURITY MONITOR	78,108	151,657	104,366	21,005	33,937	12,932
015068	SUPP STAFF SUB - CLASSIFIED	18,615	15,950	41,086	9,800	10,542	742
015077	CLASSIFIED SUB MAINTENANCE	0	0	16,348	21,397	83,350	61,953
015080	CLASSIFIED SUB-LUNCHROOM ASST	1,469	102	2,207	0	231	231
015089	CLASSIFIED SUB INSTRUCTOR	13,294	26,964	5,191	1,700	2,104	404
015091	CLASSIFIED SUB ASSISTANT	358,962	366,211	515,587	360,000	384,710	24,710

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY - TRAIN DB

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
015097	SUBSTITUTE BUS MONITOR	9,979	8,388	1,662	10,000	10,000	0
0170	PARA-PROFESSIONAL	1,455,757	1,729,005	1,955,515	1,551,603	1,896,550	344,947
0190	BOARD PER DIEM	24,300	14,250	26,250	36,000	36,000	0
0211	GROUP LIFE INSURANCE	670,040	617,360	722,662	627,541	763,414	135,872
0213	GROUP LIABILITY INSURANCE	3,298,410	2,660,382	2,829,087	3,870,176	6,106,278	2,236,102
0215	DISABILITY INSURANCE	1,165,922	1,088,106	1,279,338	2,250,073	2,430,095	180,021
0221	EMPLOYER FICA CONTRIBUTION	11,462,218	12,512,481	13,725,678	13,014,210	14,662,983	1,648,773
0222	EMPLOYER MEDICARE CONTRIBUTION	12,809,998	14,697,213	15,274,573	14,828,696	15,708,595	879,899
0231	KTRS EMPLOYER CONTRIBUTION	21,517,475	22,166,459	23,229,514	23,271,989	24,087,636	815,647
0231CS	KTRS EMPLOYER CONT CRITICL SHT	389,350	340,093	149,311	0	5,754	5,754
0232	CERS EMPLOYER CONTRIBUTION	46,071,386	41,595,680	42,680,556	40,962,330	43,446,383	2,484,053
0240	TUITION REIMBURSEMENT	18,970	76,487	49,946	50,000	50,000	0
0253	KSBA UNEMPLOYMENT INSURANCE	-162,463	-213,547	1,014,677	846,906	1,001,734	154,828
0260	WORKERS COMPENSATION	6,878,672	7,860,673	8,618,088	7,248,798	7,814,324	565,526
0280	ON-BEHALF PAYMENTS	342,194,255	382,919,080	437,921,147	381,876,405	442,429,811	60,553,406
0298	OTHER EMPLOYER PAID BENEFITS	1,433,981	1,649,797	1,713,541	213,727	203,164	-10,563
0321	WORKSHOP CONSULTANT	0	0	0	600	600	0
0322	OTHER EDUCATIONAL CONSULTANT	604,865	2,535,836	641,646	936,790	888,632	-48,158
0335	PROFESSIONAL CONSULTANT	120	1,320	1,680	300	300	0
0338	REGISTRATION FEES	597,864	626,779	527,396	467,394	571,429	104,035
0339	OTR PROF TRAINING & DEV SVCS	-528,661	-579,981	177,240	536,431	591,049	54,618
0341	DRUG TESTING	30,239	40,140	49,573	49,000	70,342	21,342
0342	AUDITING SERVICES	496,758	463,754	503,430	396,400	462,060	65,660
0343	LEGAL SERVICES	660,854	687,867	741,266	895,000	1,033,054	138,054
0344	FINANCIAL SERVICES	127,010	136,034	217,673	240,000	240,000	0
0345	MEDICAL SERVICES	4,498,137	6,039,123	8,505,254	6,654,000	9,068,740	2,414,740
0347	SECURITY SERVICES	292,437	321,052	60,353	251,658	180,458	-71,200
0349	OTHER PROFESSIONAL SERVICES	6,430,341	18,706,896	8,443,323	9,331,772	11,972,255	2,640,483
0411	WATER/SEWAGE	2,147,949	2,261,321	2,228,079	2,400,000	2,404,637	4,637
0413	SEWAGE	4,070,865	4,492,096	5,266,834	4,500,000	5,500,738	1,000,738
0419	OTHER UTILITIES	3,054	6,251	4,887	0	8,000	8,000
0421	SANITATION SERVICE	1,029,141	1,092,601	1,135,433	1,304,000	1,404,881	100,881
0424	CONTRACT GROUNDS SERVICE	171,995	600,023	639,351	705,000	717,203	12,203

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY - TRAIN DB

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
0432	TECHNOLOGY-RELATED R&M	3,631,698	4,793,753	4,247,282	4,408,947	5,173,062	764,115
0433	EQUIP/MACHINERY/FURNITURE R&M	100,053	176,055	168,217	147,839	214,170	66,331
0434	BUILDING REPAIRS & MAINTENANCE	2,598,375	3,465,338	1,484,814	1,387,565	1,839,679	452,114
0435	Vehicle Repair and Maintenance	1,805	5,482	3,829	3,500	15,809	12,309
0436	ELECTRONICS REPAIR & MAINTEN	594	0	0	0	0	0
0439	OTHER REPAIRS AND MAINTENANCE	22,402,069	25,927,837	16,194,631	21,329,018	29,940,206	8,611,188
0441	LAND OR BUILDING RENT	1,042,862	1,348,796	1,403,208	503,743	532,648	28,905
0444	COPIER RENTAL	147,300	102,785	263,707	251,815	285,595	33,780
0449	OTHER RENTALS	1,511,873	1,284,478	554,846	167,176	309,043	141,867
0490	OTHER PURCHASED PROPERTY SRVCS	2,188,774	-2,029,570	1,329,441	0	0	0
0513	BUS TOKEN - PUBLIC CONVEYANCE	16,616	84,240	15,044	192,500	249,202	56,702
0514	CONTRACT BUS SERVICES	1,324,858	17,439,141	3,968,611	1,991,069	2,078,847	87,778
0515	CONTRACTED BUS MAINTENANCE SRV	75,571	101,696	54,051	75,000	83,441	8,441
0519	STD TRANSP PURCH OTH SRVCS	0	0	0	0	393	393
0521	PUPIL TRANSPORTATION INSURANCE	6,798,086	8,043,236	9,731,571	10,800,000	11,597,677	797,677
0522	PROPERTY INSURANCE	2,300,311	2,511,271	2,778,258	3,000,000	3,154,788	154,788
0523	FIDELITY INSURANCE	18,426	15,104	22,234	19,000	19,000	0
0524	FLEET INSURANCE	1,699,522	1,526,855	2,400,560	2,020,000	2,142,994	122,994
0527	STUDENT LIABILITY INSURANCE	424,898	393,778	354,400	424,898	424,898	0
0529	OTHER INSURANCE	1,204,463	956,520	940,554	1,117,600	1,290,765	173,165
0531	POSTAGE	417,879	446,182	385,581	477,783	520,855	43,072
0532	TELEPHONE	2,388,394	2,564,126	3,681,750	1,201,050	3,113,269	1,912,219
0532R	TELEPHONE E-RATE	-1,846,197	357,038	-405,013	0	460,284	460,284
0533	ON-LINE NETWORK	805,215	915,821	699,856	915,821	699,856	-215,965
0534	CELL PHONE SERVICES	147,804	160,853	147,811	108,760	154,116	45,356
0537	CABLE TV	2,289	2,439	2,610	4,500	5,244	744
0538	SHIPPING/DELIVERY/FREIGHT SVCS	18,696	19,590	24,256	10,400	14,248	3,848
0539	OTHER COMMUNICATIONS	3,028	2,760	2,760	3,000	3,240	240
0542	NEWSPAPER ADVERTISING	3,604	2,517	817	3,150	3,150	0
0549	OTHER ADVERTISING	54,657	5,028	19,945	31,667	31,667	0
0553	PUBLICATIONS	0	165,924	0	3,500	2,000	-1,500
0559	OTHER PRINTING	630,105	799,256	697,473	616,191	664,167	47,976
0561	TUITION	14,805	3,119	1,418	700	1,368	668

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY - TRAIN DB

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
0569	TUITION - OTHER	266,167	275,972	299,801	256,627	291,649	35,022
0580	TRAVEL	653,530	832,526	679,880	556,827	590,409	33,582
0581	TRAVEL MILEAGE	298,941	293,571	335,496	595,566	567,966	-27,600
0589	TRAVEL - OTHER	8,568	-702,292	-621,999	0	800	800
0610	GENERAL SUPPLIES	12,283,361	7,732,609	10,582,208	20,697,458	25,348,992	4,651,534
0616	FOOD NON INSTR NON FOOD SVC	281,525	192,206	132,763	55,500	161,311	105,811
0617	FOOD INSTR NON FOOD SERVICE	34,354	47,277	41,676	11,600	29,920	18,320
0621	NATURAL GAS	3,204,502	3,788,385	4,402,740	4,000,000	4,500,000	500,000
0622	ELECTRICITY	18,258,890	18,071,460	18,430,942	18,348,000	18,548,000	200,000
0623	BOTTLED GAS	146	14,250	18,687	25,000	26,432	1,432
0626	GASOLINE	475,434	562,317	711,621	567,568	569,733	2,165
0627	DIESEL FUEL	5,653,829	4,182,454	5,082,311	5,278,700	7,485,236	2,206,536
0630	FOOD	19,143	4,263	9,068	60,000	60,000	0
0641	LIBRARY BOOKS	816,201	516,011	467,648	364,123	366,067	1,944
0642	PERIODICALS & NEWSPAPERS	116,624	137,102	110,074	90,972	170,505	79,533
0643	SUPPLEMENTARY BKS/STUDY GUIDES	885,297	14,265,137	5,300,972	3,542,201	5,937,406	2,395,205
0644	TEXTBOOK & OTHER INSTR MATERIA	482,471	3,646,558	97,748	332,253	322,748	-9,505
0645	AUDIOVISUAL MATERIALS	3,873	1,051	101	2,000	2,427	427
0646	TESTS	62,762	84,363	154,377	94,806	123,611	28,805
0647	REFERENCE MATERIALS	15,479	9,823	13,908	11,810	11,810	0
0649	BINDING & REPAIRS	0	2,020	2,049	0	0	0
0650	SUPPLIES TECHNOLOGY RELATED	8,315,672	12,959,585	10,607,850	8,389,852	9,749,713	1,359,861
0661	LUBRICANTS	79,982	149,259	105,639	85,000	85,000	0
0662	TIRES & TUBES	361,979	196,324	591,012	515,000	793,497	278,497
0663	REPAIR PARTS	2,718,605	2,822,528	3,229,696	2,957,220	3,420,161	462,941
0669	OTHER TRANSPORTATION R & M	-14,448	-52,566	83,051	49,494	82,397	32,903
0672	STUDENT PERSONAL SVC	0	3,713	0	0	0	0
0673	STUDENT FEES & REGISTRATIONS	770	31,989	20,290	5,150	24,464	19,314
0674	STUDENT AWARDS	13,625	37,605	26,605	21,750	27,130	5,380
0675	STUDENT ORGANIZTN SUPPLIES	1,960,833	1,918,744	1,772,578	1,660,233	1,896,698	236,465
0676	STUDENT SCHOLARSHIPS	944	870	0	830	830	0
0679	OTHER STUDENT ACTIVITIES	5,365	50,868	97,267	41,644	64,175	22,531
0680	WELFARE (FOOD/CLOTHES/UTIL)	300	0	0	0	4,667	4,667

JEFFERSON COUNTY PUBLIC SCHOOLS 2027 WORKING BUDGET BY ALL OBJECTS INCLUDING CONTINGENCY - TRAIN DB

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
0692	HEALTH SUPPLIES	155,194	228,317	314,152	231,280	288,943	57,663
0694	EQUIPMENT SUPPLIES	682,897	686,784	663,522	684,000	724,387	40,387
0697	OTHER SUPPLIES & MATERIALS	1,957,032	2,104,782	1,356,521	1,768,365	1,890,512	122,147
0698	LAWN AND LANDSCAPING SUPPLIES	48,848	45,180	10,336	31,500	36,850	5,350
0710	LAND & IMPROVEMENTS	3,794,143	794,628	1,184,706	20,000	1,782,000	1,762,000
0731	MACHINERY	2,164	1,511	0	9,000	4,821	-4,179
0732	VEHICLES	9,458,837	2,190,939	4,231,246	0	5,670,866	5,670,866
0733	FURNITURE AND FIXTURES	7,200,640	5,347,846	4,996,364	1,986,039	3,448,018	1,461,979
0734	TECHNOLOGY-RELATED HARDWARE	23,226,743	13,775,773	6,741,543	6,037,285	7,124,535	1,087,250
0735	TECHNOLOGY SOFTWARE	3,852,933	8,211,111	4,703,528	4,322,812	5,002,424	679,612
0739	OTHER EQUIPMENT	8,275,619	6,919,039	2,378,929	1,497,805	3,225,725	1,727,920
0810	DUES & FEES	334,269	379,721	314,189	171,835	335,223	163,388
0811	PERMITS	193,533	272,356	207,688	245,700	245,700	0
0840	CONTINGENCY	0	0	0	161,935,498	112,253,386	-49,682,112
0891	DIPLOMAS & GRADUATION EXPENSES	60,592	59,964	62,142	61,000	61,619	619
0893	UNIFORMS	285,811	311,676	281,317	282,210	430,999	148,789
0894	INSTRUCTIONAL FIELD TRIPS	157,656	242,765	217,246	173,340	241,951	68,611
0896	STUDENT WAGES	17,938	0	22,960	16,000	36,000	20,000
0899	OTHER MISC EXPENDITURES	297,998	240,636	232,642	28,476,956	7,243,615	-21,233,341
0910	FUND TRANSFERS OUT	6,373,036	6,424,695	2,878,585	1,869,152	1,874,152	5,000
	GRAND TOTAL	**1,551,686,877**	**1,668,752,602**	**1,723,013,618**	**1,820,240,060**	**1,923,690,477**	**103,450,417**

JEFFERSON COUNTY PUBLIC SCHOOLS WORKING BUDGET - FRINGE CODE HISTORY - TRAIN DB EXPORTED 9/16/2026 11:54 AM

Object	Description	2024 Actual	2025 Actual	2026 Actual	2027 Original Budget	2027 Revised Budget	Difference Original to Revised
0211	GROUP LIFE INSURANCE	670,040	617,360	722,662	627,541	763,414	135,872
0213	GROUP LIABILITY INSURANCE	3,298,410	2,660,382	2,829,087	3,870,176	6,106,278	2,236,102
0215	DISABILITY INSURANCE	1,165,922	1,088,106	1,279,338	2,250,073	2,430,095	180,021
0221	EMPLOYER FICA CONTRIBUTION	11,462,218	12,512,481	13,725,678	13,014,210	14,662,983	1,648,773
0222	EMPLOYER MEDICARE CONTRIBUTION	12,809,998	14,697,213	15,274,573	14,828,696	15,708,595	879,899
0231	KTRS EMPLOYER CONTRIBUTION	21,517,475	22,166,459	23,229,514	23,271,989	24,087,636	815,647
0231CS	KTRS EMPLOYER CONT CRITICL SHT	389,350	340,093	149,311	0	5,754	5,754
0232	CERS EMPLOYER CONTRIBUTION	46,071,386	41,595,680	42,680,556	40,962,330	43,446,383	2,484,053
0240	TUITION REIMBURSEMENT	18,970	76,487	49,946	50,000	50,000	0
0253	KSBA UNEMPLOYMENT INSURANCE	-162,463	-213,547	1,014,677	846,906	1,001,734	154,828
0260	WORKERS COMPENSATION	6,878,672	7,860,673	8,618,088	7,248,798	7,814,324	565,526
0280	ON-BEHALF PAYMENTS	342,194,255	382,919,080	437,921,147	381,876,405	442,429,811	60,553,406
0298	OTHER EMPLOYER PAID BENEFITS	1,433,981	1,649,797	1,713,541	213,727	203,164	-10,563
	GRAND TOTAL	**447,748,213**	**487,970,263**	**549,208,119**	**489,060,852**	**558,710,169**	**69,649,317**