

Jefferson County Public Schools
Charter Schools
Lincoln Academy Charter School
26-27 Budget



Account Number		2026-2027 Budget Board Approved April 28, 2026		
		Estimated Revenue	Budget	Bond Transfers
	Prior Year Carry forward			
401000	Commissions/Profits	8,663.00	0.00	
401400	Ticket Sales	1,668.00	0.00	
408000	Resale	20,000.00	0.00	
409000	Sales-Fund Raising	12,846.00	0.00	
411000	Prop Tax-Mill Levy Override	1,635,617.62	0.00	
415000	Earnings On Investments	200,000.00	0.00	
419000	Other Revenue	1,200.00	0.00	
433000	State Revenue - Cap Construction	286,950.00	0.00	
433800	Universal Preschool Funding	\$264,433.20	0.00	
434000	Exceptional Children Revenue	88,811.70	0.00	
450000	Transfers PPR	8,539,335.00	0.00	
450000	Transfers Bond	460,018.00		
	Transfers Grant	50,000.00		
451000	Fees/Dues	90,000.00	0.00	
455000	Tuition from Individuals	284,687.50	0.00	
461000	Building Rental	5,000.00	0.00	
474000	Trans - Field Trips	49,968.00	0.00	
482000	Resale/Activity Revenue	21,711.00	0.00	
498000	Donations	20,000.00	0.00	
499000	Miscellaneous Revenue	-	0.00	
950500	State Intercept Bond Transfers	(460,018.00)	0.00	(460,018.00)
950500	Bond R & R Payments		0.00	
	Revenues	11,580,891.02		
512100-513100	Adminstration		343,211.00	
521100	Teacher		3,772,508.00	
521900-599830	Other		2,328,300.00	
	Total Salaries		6,444,019.00	
699000	Employee Benefits		1,934,246.00	
	Total Benefits		1,934,246.00	
	Total Salaries and Benefits		8,378,265.00	
701000	Mileage And Travel		2,000.00	
702000	Employee Training & Conf		11,075.00	
708000	Employee Background Verificatn		3,250.00	
710000	Meals/Refreshments		7,805.00	
713000	Student Transportation		10,500.00	
715000	Student Admission/Entry Fees		50,000.00	
721000	Legal Fees		10,000.00	
723000	Printing		1,100.00	

731000	Contracted Services		295,000.00	
735000	Bank Fees		2,000.00	
741000	Refuse and Dump Fees		9,200.00	
743000	Equipment Rental		2,000.00	
745000	Contract Maint/Eq Repair		6,500.00	
745500	Technology Services		30,000.00	
746000	Const Maint/Repair-Bldg		115,500.00	
747000	Software Purch/Lease		40,000.00	
752000	Marketing - Advertising		11,000.00	
760000	Telephone/Pagers/Modems		6,770.00	
761000	Natural Gas		25,000.00	
763000	Data Communication Lines		8,700.00	
764000	Electricity		85,000.00	
765000	Voice Communication Line		13,230.00	
766000	Water & Sanitation		22,000.00	
768000	Postage		600.00	
769000	Permits/Licenses/Fees		28,000.00	
770000	Risk Management Charges		190,000.00	
770800	Unemployment Comp Insur		13,000.00	
781000	Lease Purch-Other-Principal		0.00	157,083.38
781500	Lease Purch-Other-Interest		0.00	302,935.00
950000	Transfers District Fees		1,054,277.4	
	Purchased Services		2,513,525.82	
804000	Fund Raising		1,500.00	
805000	Materials/Supplies-Other		17,000.00	
806000	Materials/Supplies Resale		20,610.00	
810000	Office Material/Supplies		4,500.00	
810001	Office Equipment - Under \$5K		26,200.00	
812000	Clinic Supplies/Materials		2,500.00	
814000	Custodial Supplies		16,200.00	
820000	Instructional Material/Supply		88,035.00	
820001	Instructional Equip-Under \$5K		195,000.00	
822000	Textbooks		20,000.00	
823000	Copier Usage		30,000.00	
824000	Testing Materials		2,000.00	
826000	Graduation Materials		500.00	
829000	Athletic Supplies		3,000.00	
840000	Maint Materials/Supplies		27,000.00	
870000	Library Materials		3,200.00	
885000	Miscellaneous Expense		500.00	
889000	Consumable Supplies		500.00	
	Materials and Supplies		458,245.00	
930000	Building Improvements		-	
	Capital Outlay		0.00	
801000	Contingency Appropriation for Building Needs			
	Total Expenditures		11,350,035.82	-
NET PROFIT/(LOSS)		2.0%	230,855.20	