JEFFERSON COLLEGE

BUDGET

2026-2027



Jefferson College

2026-2027 Budget

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President’s Message

Jefferson College

Jefferson College serves our community by delivering quality learning opportunities that empower individuals to achieve their goals.

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Dr. Dena McCaffrey President

June 11, 2026

RE: Jefferson College FY 2027 Budget

Jefferson College Board of Trustees, faculty, and staff:

The development of the FY 2027 budget represents a comprehensive, institution-wide effort involving the Board of Trustees and its Budget Subcommittee, the Office of the President, Finance & Operations, Academic Affairs, Student Services, Human Resources, the Administrative Cabinet, and other key stakeholders across the College. Through this collaborative process, we have developed a balanced and strategic operating budget that supports institutional sustainability, invests in our workforce, and advances campus priorities.

Revenue Assumptions for FY 2027

Total unrestricted revenues and budgeted transfers are budgeted at $43.0 million, an increase from the FY 2026 projected year-end total of $39.3 million. This growth is attributable to several key factors:

- The State of Missouri's budget reflects no increase (0%) in core funding for FY 2027.
- Local tax revenue is conservatively budgeted at $14.1 million, reflecting approximately 1% growth over the prior year while accounting for the anticipated impact of SB 190 senior citizen tax relief legislation.
    - A three-cent reallocation of the tax levy to the Operating Fund to support strategic enrollment and revenue growth initiatives.
    - Of a budgeted $14.1 million in local tax revenue, approximately $2.2 million is allocated to the Unexpended Plant Fund, while $11.9 million supports the Operating Fund.
- Tuition rates in tiers one, two, and three will increase by 2.7%, 5.5%, and 6.9%, respectively, reflecting corresponding changes in course-related supply costs.
- Updated enrollment budget methodologies incorporate a 1% decline in credit hours and place greater emphasis on selective admissions program trends, supporting a prudent and realistic forecast in a competitive higher education landscape.
- Given the strong financial position of the self-insurance fund, a $300,000 transfer to the operating fund is budgeted. This completes the repayment of general reserve funds originally used to establish the fund.

Expenditure Assumptions for FY 2027

Budgeted operating expenditures for FY 2027 total $43.4 million, reflecting strategic investments in the institution's workforce as well as key operational priorities:

- A total of $1.5 million in salary increases and strategic workforce investment, including:
  - Faculty: Implement a new faculty salary schedule that raises the starting salary for each faculty level and creates clearer differences between levels. Faculty in Levels I–III will move to the new schedule at their current step, while Level IV faculty will move ahead two steps. Future step increases will vary by level instead of using the same percentage for everyone.
  - Non-Union Classified Staff: Implement a revised salary schedule for non-union classified staff in the starting band positions, with the largest increases focused on lower salary grades. Employees will be placed on the updated schedule at their current step or at the step that provides at least a 5% increase over their FY26 base salary, whichever is greater. Future step increases will be 1.5%.
  - Classified Staff Grade C43, Certified Staff, and Administrators: Update these salary schedules by increasing the starting salary and adjusting future step increases to 1.5%. Employees will be placed on the updated schedule at their current step or at the step that provides at least a 5% increase over their FY26 base salary, whichever is greater.
  - The introduction of targeted efforts to grow apprenticeship, workforce training, and personal enrichment programs.
- Employee benefits are budgeted to increase by approximately $350,000, representing an overall increase of 5.5%, driven by an estimated 8% adjustment in medical insurance rates and a 5% adjustment in dental insurance rates.
- Operational expenses are expected to increase by approximately $1.2 million, or 9.2%, primarily influenced by cost pressures in utilities, insurance, supplies, and other inflation-sensitive categories.

Campus Projects Spending

A total of $5.2 million in total project spending will be supported by a mix of Plant Funds, State Maintenance & Repair Funds, and Bond Proceeds. Major projects include:

- Renovation of restrooms on both floors of the Arts and Sciences building, including the addition of an ADA-compliant restroom on the lower level.
- Completion of Student Center upgrades, including restroom renovations and improvements to the Viking Room, with anticipated completion in August 2027.

- Advancement of Athletics Master Planning to support long-term investment in athletics facilities and enhance fundraising efforts led by the Jefferson College Foundation.
- Reengineering and resurfacing of the CTE South "Green" Parking Lot, scheduled for summer 2027.
- Additional capital funding assumptions include:
    - An allocation of $200,000 for architectural services to advance ongoing facilities master planning efforts.
    - $666,000 allocated for infrastructure repair and replacement, including asphalt, concrete, mechanical systems, roofing, and tuckpointing.
    - $950,000 designated for annual replacement capital to support ADA accessibility improvements, security enhancements, IT modernization, and furniture.
    - Investment of $100,000 in capital upgrades to support the installation of a new, modern telephone system and related equipment.
    - $392,000 committed to Strategic Planning Initiatives in alignment with committee recommendations.
    - $350,000 invested in Viking Woods enhancements to address deferred maintenance and housing improvements.

The College's Unrestricted Fund reserve is projected to be approximately 40% of revenues by the end of FY 2027. This level reflects a healthy reserve position and aligns with the Primary Reserve Ratio, a measure included in the Higher Learning Commission's Composite Financial Index (CFI) framework for evaluating institutional financial health.

Sincerely,

Dena McCaffrey

Dena McCaffrey, Ed.D. President

Budget Summaries

Jefferson College
Fiscal Year 2027
Budget Summary

All Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Revenues:				
State Aid	$ 8,905,796	$ 9,160,553	$ 9,291,218	$ 9,291,218
Tuition and Fees	13,303,486	14,849,466	15,238,581	16,404,200
Local Taxes	13,592,786	13,827,528	13,983,583	14,140,679
Federal Grant Revenue	3,644,767	2,669,430	2,572,698	2,369,174
State Grant Revenue	6,455,106	5,430,668	4,496,046	4,275,012
Student Aid	8,197,154	9,811,494	9,444,610	8,982,691
Sales & Services	1,047,920	1,160,629	1,120,912	1,241,000
Adult Education	258,715	268,330	271,928	256,928
Student Activities	24,368	18,258	21,643	23,450
Organized Activities	34,349	27,539	25,590	32,600
Auxiliary Enterprises	1,884,306	1,999,277	2,086,794	2,153,371
Interest Income	1,457,586	1,175,617	748,962	609,600
Other Income	3,413,785	4,200,552	3,921,309	4,123,654
Total Revenues	**$ 62,220,125**	**$ 64,599,342**	**$ 63,223,874**	**$ 63,903,577**

Jefferson College
Fiscal Year 2027
Budget Summary

All Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Expenditures:				
Instructional	$ 16,485,412	$ 16,948,940	$ 18,004,240	$ 18,841,952
Administration & General	13,169,589	14,367,444	14,750,189	16,880,995
Plant Oper & Maint	5,176,637	4,977,834	7,938,870	9,198,099
Grants & Scholarships	10,653,225	12,814,821	12,157,369	12,437,188
Auxiliary Enterprises	3,232,646	3,620,171	4,161,859	3,676,232
Academic Support	1,129,597	1,180,754	1,228,367	1,661,178
Student Services	5,633,615	6,134,680	6,630,932	7,017,978
Scholarships	1,336,937	1,612,458	1,571,846	1,548,324
Public Service	51,872	29,890	27,990	41,530
Total Expenditures	**$ 56,869,530**	**$ 61,686,991**	**$ 66,471,662**	**$ 71,303,476**
Net Revenue Less Expenses	$ 5,350,596	$ 2,912,350	$ (3,247,788)	$ (7,399,899)
Transfers In/Out	-	-	-	-
Net Increase/Decrease for YTD	$ 5,350,596	$ 2,912,350	$ (3,247,788)	$ (7,399,899)
Beginning Net Assets	45,591,903	50,942,499	51,639,563	48,391,775
Prior Period Adjustment	-	(2,215,286)	-	-
Ending Net Assets	**$ 50,942,499**	**$ 51,639,563**	**$ 48,391,775**	**$ 40,991,876**

Jefferson College
Fiscal Year 2027
Budget Summary

Current Unrestricted Fund

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Revenues:				
State Aid	$ 8,572,753	$ 8,827,510	$ 8,958,175	$ 8,958,175
Tuition and Fees	12,689,669	14,260,378	14,663,589	16,404,200
Local Taxes	10,098,107	10,275,078	10,367,343	11,867,933
Federal Grant Revenue	14,020	13,072	12,109	18,000
State Grant Revenue	425,372	354,458	363,773	360,000
Student Aid	2,081,854	2,307,394	2,538,004	2,790,000
Sales & Services	1,047,920	1,160,629	1,120,912	1,241,000
Adult Education	-	-	-	-
Student Activities	2,520	2,590	2,590	2,600
Organized Activities	31,588	27,539	25,590	27,000
Auxiliary Enterprises	546,165	586,136	572,390	580,000
Interest Income	798,826	676,543	550,000	500,000
Other Income	248,432	243,955	135,472	315,200
Total Revenues	**$ 36,557,227**	**$ 38,735,282**	**$ 39,309,947**	**$ 43,064,108**

Jefferson College
Fiscal Year 2027
Budget Summary

Current Unrestricted Fund

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Expenditures:				
Instructional	$ 14,385,394	$ 14,735,179	$ 15,615,514	$ 15,660,758
Administration & General	6,273,096	6,385,314	6,675,505	8,541,393
Plant Oper & Maint	4,472,155	4,104,988	4,310,959	4,587,716
Grants & Scholarships	2,124,415	2,343,682	2,585,127	2,832,500
Auxiliary Enterprises	1,909,829	2,018,373	2,441,976	2,232,500
Academic Support	1,070,057	1,165,015	1,218,513	1,661,178
Student Services	5,064,022	5,550,275	5,918,666	6,301,014
Scholarships	1,336,937	1,612,458	1,571,846	1,548,324
Public Service	51,872	29,890	27,990	41,530
Total Expenditures	**$ 36,687,778**	**$ 37,945,174**	**$ 40,366,096**	**$ 43,406,913**
Net Revenue Less Expenses	$ (130,551)	$ 790,108	$ (1,056,149)	$ (342,805)
Transfers In/Out	171,076	709,436	372,342	445,214
Net Increase/Decrease for YTD	$ 40,525	$ 1,499,544	$ (683,807)	$ 102,409
Beginning Net Assets	18,855,136	18,895,661	18,076,256	17,392,449
Prior Period Adjustment	-	(2,318,949)	-	-
Ending Net Assets	**$ 18,895,661**	**$ 18,076,256**	**$ 17,392,449**	**$ 17,494,858**

Jefferson College
Fiscal Year 2027
Budget Summary

Current Restricted Fund

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Revenues:				
State Aid	$ 333,043	$ 333,043	$ 333,043	$ 333,043
Tuition and Fees	-	-	-	-
Local Taxes	-	-	-	-
Federal Grant Revenue	3,630,746	2,656,359	2,560,589	2,351,174
State Grant Revenue	6,029,734	5,076,210	4,132,273	3,915,012
Student Aid	6,115,301	7,504,100	6,906,606	6,192,691
Sales & Services	-	-	-	-
Adult Education	258,715	268,330	271,928	256,928
Student Activities	21,848	15,668	19,053	20,850
Organized Activities	2,762	-	-	5,600
Auxiliary Enterprises	1,338,142	1,413,141	1,514,404	1,573,371
Interest Income	112,764	75,376	73,444	75,600
Other Income	3,151,451	3,447,784	3,605,837	3,733,454
Total Revenues	**$ 20,994,505**	**$ 20,790,011**	**$ 19,417,177**	**$ 18,457,723**

Jefferson College
Fiscal Year 2027
Budget Summary

Current Restricted Fund

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Expenditures:				
Instructional	$ 1,940,112	$ 2,166,020	$ 2,294,010	$ 3,029,144
Administration & General	2,618,877	2,901,760	2,915,327	3,017,209
Plant Oper & Maint	158,908	548,582	(323,596)	1,390,773
Grants & Scholarships	8,528,810	10,471,140	9,572,242	9,604,688
Auxiliary Enterprises	1,224,926	1,456,153	1,719,883	993,732
Academic Support	24,219	13,618	7,254	-
Student Services	479,619	576,998	701,466	716,964
Scholarships	-	-	-	-
Public Service	-	-	-	-
Total Expenditures	**$ 14,975,471**	**$ 18,134,270**	**$ 16,886,586**	**$ 18,752,510**
Net Revenue Less Expenses	$ 6,019,034	$ 2,655,740	$ 2,530,591	$ (294,787)
Transfers In/Out	(1,755,459)	(3,124,424)	(72,644)	249,573
Net Increase/Decrease for YTD	$ 4,263,575	$ (468,684)	$ 2,457,947	$ (45,214)
Beginning Net Assets	5,359,294	9,622,869	9,487,996	11,945,943
Prior Period Adjustment	-	333,811	-	-
Ending Net Assets	**$ 9,622,869**	**$ 9,487,996**	**$ 11,945,943**	**$ 11,900,729**

Jefferson College
Fiscal Year 2027
Budget Summary

Plant Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Revenues:				
State Aid	$ -	$ -	$ -	$ -
Tuition and Fees	613,817	589,088	574,992	-
Local Taxes	3,494,679	3,552,450	3,616,240	2,272,746
Federal Grant Revenue	-	-	-	-
State Grant Revenue	-	-	-	-
Student Aid	-	-	-	-
Sales & Services	-	-	-	-
Adult Education	-	-	-	-
Student Activities	-	-	-	-
Organized Activities	-	-	-	-
Auxiliary Enterprises	-	-	-	-
Interest Income	6,411	6,014	5,218	2,500
Other Income	13,903	508,813	180,000	75,000
Total Revenues	**$ 4,128,809**	**$ 4,656,365**	**$ 4,376,450**	**$ 2,350,246**

Jefferson College
Fiscal Year 2027
Budget Summary

Plant Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Expenditures:				
Instructional	$ 159,906	$ 47,741	$ 94,716	$ 152,050
Administration & General	3,630,735	3,705,314	4,245,659	4,701,072
Plant Oper & Maint	545,632	324,264	429,682	1,910,660
Grants & Scholarships	-	-	-	-
Auxiliary Enterprises	97,890	81,623	-	450,000
Academic Support	35,321	2,120	2,600	-
Student Services	89,974	7,406	10,800	-
Scholarships	-	-	-	-
Public Service	-	-	-	-
Total Expenditures	**$ 4,559,459**	**$ 4,168,469**	**$ 4,783,457**	**$ 7,213,782**
Net Revenue Less Expenses	$ (430,649)	$ 487,896	$ (407,007)	$ (4,863,536)
Transfers In/Out	7,158,410	6,911,886	(299,698)	(694,787)
Net Increase/Decrease for YTD	$ 6,727,761	$ 7,399,782	$ (706,705)	$ (5,558,323)
Beginning Net Assets	20,665,940	27,393,701	34,563,335	33,856,630
Prior Period Adjustment	-	(230,148)	-	-
Ending Net Assets	**$ 27,393,701**	**$ 34,563,335**	**$ 33,856,630**	**$ 28,298,307**

Capital Projects

Fiscal 27 Campus Project Spending

Recommended By Strategic Planning Committee

Replacement of Softball and Soccer Scoreboards	$	43,200
Red Lot ATS Sidewalk Connection Design		35,000
Audio/Recording Setup: Rehearsal Hall and Band Room		32,000
Music Department Purchase Clavinova and Timpani		30,800
Across-Campus Digital Signage Initiative		46,690
Viking Woods Resident Outside Event Space		43,000
Broadcast System Installation in Field House		43,770
Instructional Equipment for Digital Communication		71,250
Fine Arts Theater Wireless Microphone Upgrade		47,000
Total	$	**392,710**

Maintenance and Repair Grant

Maintenance and Repair Grant	$	666,086
Total	$	**666,086**

Facilities and Safety

Flooring Labor and Supplies	$	50,000
Painting Labor and Supplies		50,000
Hazardous Materials Remediation		50,000
Exterior Window Cleaning		25,000
Maintenance Upgrades		75,000
Accessibility Upgrades		50,000
Landscaping Services		50,000
Furniture Replacement - Instructional		50,000
Furniture Replacement - Non-Instructional		50,000
Security Upgrades		75,000
Total	$	**525,000**

Fiscal 27 Campus Project Spending

Technology			
	Annual Computer Replacement	$	300,000
	Technology Upgrades		125,000
	Telephone System Upgrade		100,000
Total		$	**525,000**
Viking Woods Student Housing			
	Flooring Labor and Supplies	$	25,000
	Paint Labor and Supplies		25,000
	Deep Cleaning Apartments		10,000
	Appliance Replacements		5,000
	Furniture Replacement		25,000
	Power Washing Concrete & Siding		10,000
	Infastructure Repairs		250,000
Total		$	**350,000**
Other Projects			
	Master Planning Architectural Services	$	200,000
	Arts and Sciences Restrooms		445,000
	Student Center Lower Level Restrooms and Viking Room Refresh		764,000
	Field House Athletic Complex		425,000
	CTE Green Parking Lot Redesign		900,000
Total		$	**2,734,000**
TOTAL CAPITAL PROJECTS FY2027		$	**5,362,796**

Bond Funds

Jefferson College
Fiscal Year 2027
Budget Summary

Bond Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Revenues:				
State Aid	$ -	$ -	$ -	$ -
Tuition and Fees	-	-	-	-
Local Taxes	-	-	-	-
Federal Grant Revenue	-	-	-	-
State Grant Revenue	-	-	-	-
Student Aid	-	-	-	-
Sales & Services	-	-	-	-
Adult Education	-	-	-	-
Student Activities	-	-	-	-
Organized Activities	-	-	-	-
Auxiliary Enterprises	-	-	-	-
Interest Income	536,446	391,089	120,300	31,500
Other Income	-	-	-	-
Total Revenues	**$ 536,446**	**$ 391,089**	**$ 120,300**	**$ 31,500**

Jefferson College
Fiscal Year 2027
Budget Summary

Bond Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Expenditures:				
Instructional	$ -	$ -	$ -	$ -
Administration & General	646,881	646,455	913,698	621,321
Plant Oper & Maint	(58)	-	3,521,825	1,308,950
Grants & Scholarships	-	-	-	-
Auxiliary Enterprises	-	64,022	-	-
Academic Support	-	-	-	-
Student Services	-	-	-	-
Scholarships	-	-	-	-
Public Service	-	-	-	-
Total Expenditures	**$ 646,823**	**$ 710,477**	**$ 4,435,523**	**$ 1,930,271**
Net Revenue Less Expenses	$ (110,377)	$ (319,388)	$ (4,315,223)	$ (1,898,771)
Transfers In/Out	(5,573,066)	(4,485,192)	-	-
Net Increase/Decrease for YTD	$ (5,683,443)	$ (4,804,580)	$ (4,315,223)	$ (1,898,771)
Beginning Net Assets	(555,759)	(6,239,202)	(11,043,782)	(15,359,005)
Prior Period Adjustment	-	-	-	-
Ending Net Assets	**$ (6,239,202)**	**$ (11,043,782)**	**$ (15,359,005)**	**$ (17,257,776)**

Other Funds

Jefferson College
Fiscal Year 2027
Budget Summary

Other Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Revenues:				
State Aid	$ -	$ -	$ -	$ -
Tuition and Fees	-	-	-	-
Local Taxes	-	-	-	-
Federal Grant Revenue	-	-	-	-
State Grant Revenue	-	-	-	-
Student Aid	-	-	-	-
Sales & Services	-	-	-	-
Adult Education	-	-	-	-
Student Activities	-	-	-	-
Organized Activities	-	-	-	-
Auxiliary Enterprises	-	-	-	-
Interest Income	3,139	26,595	-	-
Other Income	-	-	-	-
Total Revenues	**$ 3,139**	**$ 26,595**	**$ -**	**$ -**

Jefferson College
Fiscal Year 2027
Budget Summary

Other Funds

	2024 Actuals	2025 Actuals	2026 Projected	2027 Budget
Expenditures:				
Instructional	$ -	$ -	$ -	$ -
Administration & General	-	728,601	-	-
Plant Oper & Maint	-	-	-	-
Grants & Scholarships	-	-	-	-
Auxiliary Enterprises	-	-	-	-
Academic Support	-	-	-	-
Student Services	-	-	-	-
Scholarships	-	-	-	-
Public Service	-	-	-	-
Total Expenditures	**$ -**	**$ 728,601**	**$ -**	**$ -**
Net Revenue Less Expenses	$ 3,139	$ (702,006)	$ -	$ -
Transfers In/Out	(961)	(11,705)	-	-
Net Increase/Decrease for YTD	$ 2,178	$ (713,711)	$ -	$ -
Beginning Net Assets	711,533	713,711	-	-
Prior Period Adjustment	-	-	-	-
Ending Net Assets	**$ 713,711**	**$ -**	**$ -**	**$ -**

Personnel Payroll Detail

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
ACADEMIC AFFAIRS		
Office of Vice President of Academic Affairs		
Vice President of Academic Affairs	501	165,208
Sr. Administrative Assistant - Academic Affairs	505	49,754
Office of Dean of Instruction		
Dean of Instruction	508	122,606
Administrative Assistant - Dean of Instruction	515	52,499
Sr. Instructional Designer	693	66,326
School of Business, Social Science & Public Service		
Associate Dean - Business, Social Science, & Public Service	700	98,314
Sr. Administrative Specialist - Business, Social Science, & Public Service	503	43,618
Professor - Business Management	552	82,440
Professor - Business Management	559	102,504
Instructor - Business Management	556	57,951
Assistant Professor - Culinary Arts (ATS)	583	74,806
Director of Law Enforcement Academy	600	85,569
Sr. Administrative Specialist - Law Enforcement Academy	818	47,674
Instructor - Law Enforcement Academy	628	76,107
Professor - Criminal Justice	630	98,524
Professor - Psychology	702	106,645
Professor - Psychology	705	85,771
Associate Professor - Psychology	716	72,634
Associate Professor - Sociology	711	82,440
Assistant Professor - Economics	710	65,000
Assistant Professor - College Studies	717	69,029
Associate Professor - Physical Education / Head Volleyball Coach (50% w/ 50% to Athletics)	709	35,693
Professor - Teacher Education	715	96,592
Assistant Professor - Emergency Medical Technology (50% w/ 50% to Carl Perkins Fund)	641	31,834
Instructor - Emergency Medical Technology	642	80,000
Instructor - Emergency Medical Technology	645	80,000
School of Humanities		
Associate Dean - Humanities	750	102,805
Sr. Administrative Specialist - Humanities	506	42,973

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Professor - Art	767	82,440
Instructor - Art	759	64,623
Professor - English	753	80,824
Assistant Professor - English	763	65,303
Professor - English	756	85,771
Professor - English	766	100,494
Associate Professor - English	761	71,385
Instructor - English	530	62,727
Professor - English	757	87,486
Associate Professor - Spanish	752	70,157
Professor - Music	758	89,236
Associate Professor - Music	764	77,685
Pep Band Director - PT	780	11,693
Professor - Philosophy	754	79,239
Professor - Communication & Theatre (50% / 50%)	765	98,524
Instructor - Communication	762	58,064
Theater Manager	769	55,941
Professor - History	704	100,494
Instructor - History	708	61,022
Professor - Political Science	706	85,771
School of Math, Physics & Technology		
Associate Dean - Math, Physics, & Technology	520	105,913
Sr. Administrative Specialist - Math, Physics, & Technology	516	42,973
Instructor - HVAC	522	59,925
Instructor - HVAC	523	70,000
Instructor - HVAC	526	62,557
Professor - Building Repair Technology (ATS)	585	97,055
Instructor - Residential Carpentry (ATS)	589	66,701
Associate Professor - Automotive Technology	527	73,905
Instructor - Automotive Technology	532	61,022
Professor - Metal Fabrication (ATS)	586	100,976
Assistant Professor - Mathematics	732	67,764
Professor - Mathematics	726	96,592
Associate Professor - Mathematics	724	83,447
Professor - Mathematics	727	82,440
Assistant Professor - Mathematics	742	68,589
Instructor - Mathematics	730	61,022

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Professor - Computer Information Systems (ATS)	562	89,664
Associate Professor - Physics	737	89,236
Assistant Professor - Computer Information Systems	563	61,800
Associate Professor - Computer Information Systems / Cybersecurity (50% w/ 50% to Carl Perkins Fund)	565	41,006
CIS Data Center Lab Tech - PT	568	21,736
Assistant Professor - Physical Science	739	69,618
School of Science & Health		
Associate Dean - Science & Health	580	119,310
Sr. Administrative Specialist - Science & Health	517	43,618
Instructor - Nursing	614	58,064
Assistant Professor - Nursing	605	83,587
Assistant Professor - Nursing	609	76,691
Instructor - Nursing	610	58,790
Instructor - Nursing	611	70,000
Assistant Professor - Nursing	615	66,576
Professor - Biomedical Sciences (ATS)	599	89,664
Director of Nursing	602	102,334
Assistant Director of Nursing	619	82,718
Administrative Specialist - Nursing	613	53,373
Administrative Specialist - Nursing - PT	603	18,649
Nursing Clinical Coordinator	618	65,631
Director of Veterinary Technology	625	100,796
Associate Professor - Veterinary Technology	626	83,447
Instructor - Veterinary Technology	624	58,064
Director of Radiologic Technology Program / Assistant Professor	644	91,693
Radiologic Technology Clinical Coordinator / Associate Professor	649	89,241
Instructor - Radiologic Technology	643	70,000
Director of Sonography Program / Instructor	646	80,000
Director of Health Information Technology Program / Professor	554	80,824
Instructor- Biology	741	65,000
Professor - Biology	731	76,162
Instructor - Biology	733	61,022
Instructor - Biology	735	58,675
Professor - Biology	729	82,440
Assistant Professor - Biology	740	63,668
Assistant Professor - Biology	734	68,589
Assistant Professor - Biology	775	71,722

POSITION	FY27 Personnel Payroll Details	PIN	SALARY
		825	
Science Lab Coordinator		747	50,502
Science Lab Assistant - PT			14,883
Assistant Professor - Chemistry		736	63,387
Professor - Chemistry		744	79,239
Assistant Professor - Chemistry		745	68,589
Assistant Professor - Health Services (ATS)		590	74,231
Assistant Professor - Health Services (ATS)		606	72,053
Office of Dean of Institutional Effectiveness & Innovation			
Dean of Institutional Effectiveness & Innovation (90% w/ 10% National Science Foundation Fund, effective 10-01-2026 100% Unrestricted)		800	121,498
Sr. Administrative & Grants Specialist		805	42,973
Sr. Institutional Research Data Analyst		249	65,896
Institutional Research Data Analyst		799	58,127
Institutional Research Data Analyst (effective 1-1-2027)		691	27,383
Information Analyst		248	58,127
Instructional Design Assistant		912	46,280
Help Desk Assistant - PT		910	22,150
Help Desk Assistant - PT		694	22,488
Office of Dean of Workforce & Employment Services			
Dean of Workforce & Employment Services		510	140,186
Administrative Specialist Apprentice - PT		513	18,649
Workforce Training & Employment Services			
Director of Workforce Training & Employment Services		860	83,059
Assistant Director of Workforce & Employment Services		574	58,008
Sr. Administrative Specialist - Workforce Training & Employment Services		841	42,973
Workforce Training & Employment Specialist (50% w/ 50% Skill-Up/SNAP Fund)		234	25,043
Workforce Training & Employment Specialist		861	51,600
Area Technical School			
Sr. Director of Area Technical School & Early College Program		581	108,648
Sr. Administrative Specialist - ATS		582	49,109
Accounting Assistant		598	46,280
Student Services Representative - ATS - PT		575	13,937

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Library Services		
Director of Library Services	665	97,863
Assistant Director of Library Services	667	82,576
Access Services & Instruction Librarian	668	61,393
Instruction & Outreach Librarian	674	57,256
Library Specialist	666	51,334
Library Assistant	671	42,058
Library Assistant - PT	672	21,296
Library Assistant - PT	673	22,591
Jefferson College Arnold		
Director of Emergency Medical Services Program	243	81,831
JCA Coordinator	238	58,008
Enrollment Services Assistant	242	40,830
Enrollment Services Assistant - JCA - PT	811	28,464
ACADEMIC SERVICES		
Office of Director of Academic Services		
Director of Academic Services	820	78,256
Administrative Specialist - Academic Services	817	42,058
Testing Services		
Testing Services Coordinator	846	49,026
Testing Specialist	833	38,792
Testing Specialist	836	38,792
Testing Specialist	834	38,792
Testing Specialist - PT	832	27,449
Academic Success Center		
Academic Success Center Coordinator	514	49,026
Instructor - PT	823	22,062
Instructor - PT	874	19,131
Instructor - PT	827	32,206
Accessibility Resource Office		
Accessibility Resource Office Coordinator	837	58,878
Administrative Specialist - Accessibility Resource Office	838	41,434
Accessibility Resource Office Assistive Technology Specialist	845	45,906

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
STUDENT SERVICES		
Office of Vice President of Student Services		
Vice President of Student Services	201	151,053
Sr. Administrative Assistant - Student Services	205	47,590
Child Care		
Director of Early Childhood Center	210	88,155
Assistant Director of Early Childhood Center	211	53,957
Sr. Child Care Teacher	218	48,734
Child Care Teacher	215	42,973
Child Care Teacher	213	54,891
Child Care Teacher	214	45,594
Child Care Teacher	216	42,973
Child Care Teacher	217	44,262
Child Care Teacher's Assistant - PT	209	25,694
Child Care Teacher's Assistant - PT	219	25,694
Registrar		
Registrar	240	99,363
Sr. Administrative Specialist - Registrar	241	52,894
Assistant Registrar	226	62,491
Enrollment Services Coordinator	812	45,219
Enrollment Services Assistant	223	42,058
Enrollment Services Assistant	261	49,546
International & Veteran Services Coordinator	258	58,008
Financial Aid		
Director of Financial Aid	250	108,648
Assistant Director of Financial Aid and Systems	350	69,659
Financial Aid Systems & Compliance Specialist	252	59,761
Financial Aid Advisor	253	50,086
Financial Aid Advisor	254	51,600
Sr. Financial Aid Advisor	256	56,780
Financial Aid Technician	251	42,973
Student Compliance		
Director of Student Compliance / Deputy Title IX Coordinator	130	99,789

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Director of Student Wellness & Counseling Services (50% w/ 50% Mental Health Fund Board)	287	57,588
Administrative Specialist - Student Compliance	231	42,058
Director of Conduct & Community Standards	274	71,276
Student Support Coordinator / Deputy Title IX Coordinator	288	58,008
Athletics		
Director of Athletics	680	108,648
Athletics Administrative & Engagement Coordinator	685	48,298
Fieldhouse Coordinator	684	79,219
Athletic Trainer	686	67,888
Student Athlete Success Coordinator	277	56,780
Head Cheerleading Coach - PT	6810	16,776
Assistant Cheerleading Coach - PT	6811	5,711
Head Baseball Coach - PT	6890	27,411
First Assistant Baseball Coach - PT	6891	11,520
Assistant Baseball Coach - PT	6893	4,974
Head Men's & Women's Basketball Coach (50% Men's Basketball w/ 50% Women's Basketball)	6880	55,941
Assistant Men's Basketball Coach - PT	6881	11,520
Second Assistant Men's Basketball Coach - PT	6883	5,711
Assistant Women's Basketball Coach - PT	6882	11,520
Second Assistant Women's Basketball Coach - PT	6884	5,711
Head Men's & Women's Cross Country Coach - PT (50% Men's Cross Country w/ 50% Women's Cross Country)	6820	27,411
Assistant Men's Cross Country Coach - PT	6821	5,711
Assistant Women's Cross Country Coach - PT	6822	5,711
Associate Professor / Head Volleyball Coach (50% w/ 50% to Physical Education)	7090	35,692
Assistant Volleyball Coach - PT	7091	11,868
Second Assistant Volleyball Coach - PT	7092	5,797
Head Esports Coach - PT	6780	17,028
Esports Assistant Coach - PT	6781	5,797
Head Men's & Women's Soccer Coach (50% Men's Soccer w/ 50% Women's Soccer)	6870	55,941
Assistant Women's Soccer Coach - PT	6872	11,693
Women's Goalkeeper Coach - PT	6874	5,883
Assistant Men's Soccer Coach - PT	6871	11,520
Men's Goalkeeper Coach - PT	6873	5,883
Head Women's Softball Coach - PT	6790	27,411
Assistant Softball Coach - PT	6791	11,868

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Enrollment & Retention		
Sr. Director of Enrollment Management	270	101,286
Advising & Retention		
Director of Advising & Retention	279	79,430
Assistant Director of Advising & Retention	814	73,611
Student Development Coordinator	271	58,497
Student Development Activities Assistant - PT	246	14,780
Advising Specialist	278	58,497
Advising Specialist	276	65,896
Advising Specialist	273	56,780
Advising Specialist	275	56,780
Advising Specialist	272	55,941
Advising Specialist	269	55,941
Retention Advisor - PT	284	36,360
Academic Advisor - PT	815	13,442
Academic Advisor - PT	813	22,876
Admissions		
Director of Admissions	227	79,430
Assistant Director of Admissions	225	59,761
Admissions Representative	224	50,837
Early College Coordinator	221	58,008
Admissions Technician	245	47,299
Admissions Assistant	228	42,058
Admissions Assistant	220	41,434
Early College Advisor - PT	229	13,646
OFFICE OF THE PRESIDENT		
Office of the President		
President	1	251,145
Executive Assistant - President & Board of Trustees	3	50,837
Clerical Associate - President - PT	4	17,718
Development		
Executive Director of Jefferson College Foundation	108	112,412
Development Specialist	109	55,941
Development & Marketing Assistant	105	42,058

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Marketing		
Marketing Manager	110	71,276
Sr. Graphic Designer	113	74,231
Graphic Designer	115	54,766
Media Specialist	661	67,888
Digital Media & AV Specialist	911	50,086
Human Resources		
Associate Vice President of Human Resources	330	157,919
Human Resources Recruitment Assistant	333	45,906
Director of Compensation & Benefits (67% w/ 33% to Self Insurance Fund)	372	53,218
Payroll Coordinator	384	69,498
Director of Talent Acquisition and Organizational Design	331	78,256
Human Resources Specialist	332	55,115
Benefits & HRIS Technician (33% w/ 67% to Self Insurance Fund)	334	15,938
HR Administrative Specialist - PT	335	23,556
FINANCE & OPERATIONS		
Office of the Vice President of Finance & Operations		
Vice President of Finance & Operations	301	140,217
Administrative Assistant - Finance & Operations	305	45,906
Business Office		
Controller & Chief Financial Officer/CFO	370	118,494
Assistant Controller	381	86,874
Cashier	375	45,989
Information Technology Technician - JCA	699	22,319
Accounting Manager	374	82,923
Accounting Manager	378	58,008
Accounting Assistant	382	46,280
Accounting Clerk	376	40,830
Accounts Payable Specialist	373	46,592
Procurement Clerk	424	42,058
Grant Accounting Associate (50% w/ 50% to ABA2 Grant)	387	25,419
Purchasing & Central Office Services		
Senior Director of Operations	371	99,789

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Procurement Coordinator	311	53,957
Print Shop Specialist	313	39,957
Campus Courier	420	34,278
Facilities Management		
Director of Facilities Management	390	90,872
Sr. Administrative Specialist - Buildings & Grounds	440	43,618
Maintenance		
Maintenance Supervisor	422	58,008
Sr. Maintenance Technician - Plumbing & Electrical	423	48,298
Maintenance Technician	426	44,262
Maintenance Associate	421	40,830
Sr. Maintenance Technician - HVAC	425	49,026
Field Maintenance Technician - HVAC	362	48,006
Maintenance Technician	433	44,262
Maintenance Technician - Viking Woods	439	42,973
Sr. Maintenance Technician - Carpenter	427	50,510
Field Maintenance Technician	450	48,006
Sr. Maintenance Technician - PT	451	18,924
Maintenance Associate - PT	452	18,924
Facilities Supervisor	391	48,298
Maintenance Associate	432	40,830
Maintenance Technician - JCA	434	52,104
Maintenance Associate - JCA	431	41,434
Custodian	406	35,027
Custodian	416	35,027
Lead Custodian	393	44,637
Custodian	399	36,088
Custodian	401	36,088
Custodian	394	36,088
Custodian	396	35,027
Custodian	392	35,027
Custodian	402	35,547
Custodian	405	36,088
Custodian	403	35,547
Custodian	397	35,027
Custodian	398	35,027

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Custodian - JCA	404	35,027
Custodian Assistant - JCA - PT	417	18,649
Campus Police		
Police Chief & Director of Emergency Management	444	85,590
Campus Police Supervisor	428	74,715
Campus Police Officer	442	54,226
Campus Police Detective	437	49,130
Campus Police Officer	438	44,491
Campus Police Officer	429	52,125
Campus Police Officer	435	44,491
Campus Police Officer	443	46,301
Campus Police Officer	436	45,386
Administrative Specialist - Campus Police - PT	441	18,649
Information Technology		
Director of Information Technology	344	118,800
Information Technology Software Development Manager	340	105,400
Information Technology Services Manager	343	81,496
Windows Systems Administrator	698	71,598
Lead Information Technology Analyst	354	85,353
Database Administrator	355	71,452
Lead Information Technology Analyst	342	71,452
Information Technology Technician Specialist	696	49,109
Information Technology Technician	697	44,637
Information Technology Technician	695	44,637
Information Technology Technician - JCA	699	22,318
Lead Information Technology Analyst	352	65,346
Sr. Information Technology Technician	349	49,109
Network Engineer	351	65,346
Network Systems Specialist	339	50,960
RESTRICTED FUNDS		
Viking Woods Funds		
Residential Life Manager	360	67,615
Administrative Specialist - Viking Woods	683	42,682
Residential Life Coordinator	361	51,600

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
Carl Perkins Funds		
Assistant Professor - HVAC (ATS)	524	69,939
Associate Professor - Computer Integrated Manufacturing	525	70,157
Associate Professor - CIS / Cybersecurity (50% w/ 50% to Unrestricted)	565	41,006
Professor - Health Information Technology	555	80,824
ATS Career Placement & Assessment Coordinator	576	59,761
Instructor - Applied Mathematics (ATS)	587	64,262
Assistant Professor - Applied Communication (ATS)	588	72,053
Assistant Professor - Health Services Program (ATS)	904	74,231
Professor - Biomedical Science (ATS) (50% w/ 50% to CTE Funds)	577	43,953
Assistant Professor - Emergency Medical Technology (50% w/ 50% to Unrestricted)	641	31,834
CTE Based Funding		
Professor - Biomedical Science (ATS) (50% w/ 50% to Carl Perkins Funds)	577	43,953
Assistant Professor - Early Childhood Education (ATS)	714	74,231
Professor - Building Trades (ATS)	597	89,664
Instructor - Welding (ATS)	903	61,022
Trio Grant Funds		
Director of Student Support Services	280	65,631
Sr. Student Services Specialist	283	60,019
Sr. Student Services Specialist	282	55,115
Sr. Administrative Specialist - Student Support Services	281	44,928
Adult Basic Education		
Director of Adult Education & Literacy	855	67,615
Clerical Associate - AEL - PT	856	25,590
AEL Transition Specialist - PT	862	23,275
AEL Instructor / Literacy Coordinator - PT	867	30,742
AEL Instructor - PT	863	9,783
AEL Instructor	857	46,592
AEL Instructor - PT	864	17,612
Skill-Up/SNAP		
Workforce Training & Employment Specialist (50% w/ 50% Unrestricted)	234	25,043

FY27 Personnel Payroll Details

POSITION	PIN	SALARY
National Science Foundation Funds		
Dean of Institutional Effectiveness & Innovation (10% w/ 90% Unrestricted, effective 10-01-2026 100% Unrestricted)	800	2,947
Grants Manager - PT	798	26,496
ABA2		
Director of Apprenticeship	386	71,276
Apprenticeship Navigator	878	50,086
Grant Accounting Associate (50% w/ 50% Unrestricted)	387	25,418
Instructor - Early Assurance (PIN) - Nursing	604	70,000
Mental Health Fund Board		
Director of Student Wellness & Counseling Services (50% w/ 50%, upon grant depletion, effective 1-1-27 100% Unrestricted)	287	19,196
Student Wellness & Counseling Services Clinician	285	36,096
MSNB Grant		
Simulation Lab Coordinator (Upon grant depletion, 100% Unrestricted)	620	71,764
Self Insurance Fund		
Director of Compensation & Benefits (33% w/ 67% to Unrestricted)	372	26,212
Benefits & HRIS Technician (67% w/ 33% to Unrestricted)	334	32,360

Schedule of Indebtedness

Jefferson College
Schedule of Indebtedness
Principal & Interest
(FY2027 Five Year Outlook)

Lease Purchase Bonds - Series 2023

Year	Principal	Interest	Total
2026	$ 580,000	$ 646,029	$ 1,226,029
2027	600,000	621,321	1,221,321
2028	630,000	595,761	1,225,761
2029	655,000	568,923	1,223,923
2030	680,000	541,020	1,221,020
Total	$ 3,145,000	$ 2,973,054	$ 6,118,054

*Payoff 2043

Assessed Valuation and Tax Levy

Jefferson College
Assessed Valuation and Tax Levy

Assessed Valuation

Calendar Year	Real Property	Personal Property	Total	Percentage Increase
2018	$ 2,579,761,387	$ 683,882,847	$ 3,263,644,234	1.89%
2019	$ 2,676,666,281	$ 707,807,659	$ 3,384,473,940	3.70%
2020	$ 2,725,826,403	$ 725,776,342	$ 3,451,602,745	1.98%
2021	$ 3,011,065,358	$ 814,322,555	$ 3,825,387,913	10.83%
2022	$ 3,073,887,706	$ 899,437,266	$ 3,973,324,972	3.87%
2023	$ 3,182,507,955	$ 899,437,266	$ 4,081,945,221	2.73%
2024	$ 3,282,322,714	$ 1,003,121,758	$ 4,285,444,472	4.99%
2025	$ 3,547,149,270	$ 931,478,824	$ 4,478,628,094	4.51%

Tax Levy

(Per $100 of Assessed Valuation)

Fiscal Year	Current Unrestricted	Unrestricted Plant	Capital Projects	Total Tax Levy
2019	0.2516	0.03	0.05	0.3316
2020	0.2498	0.03	0.05	0.3298
2021	0.2498	0.03	0.05	0.3298
2022	0.2312	0.03	0.05	0.3112
2023	0.2312	0.03	0.05	0.3112
2024	0.2314	0.03	0.05	0.3114
2025	0.2284	0.03	0.05	0.3084