



CHRISTIAN COUNTY

— PUBLIC SCHOOLS —

A **C**ommunity **C**ommitted to **P**henomenal **S**chools

# Tentative Budget 2025-26

Chris Bentzel, Superintendent

Jessica Darnell, Director of Business

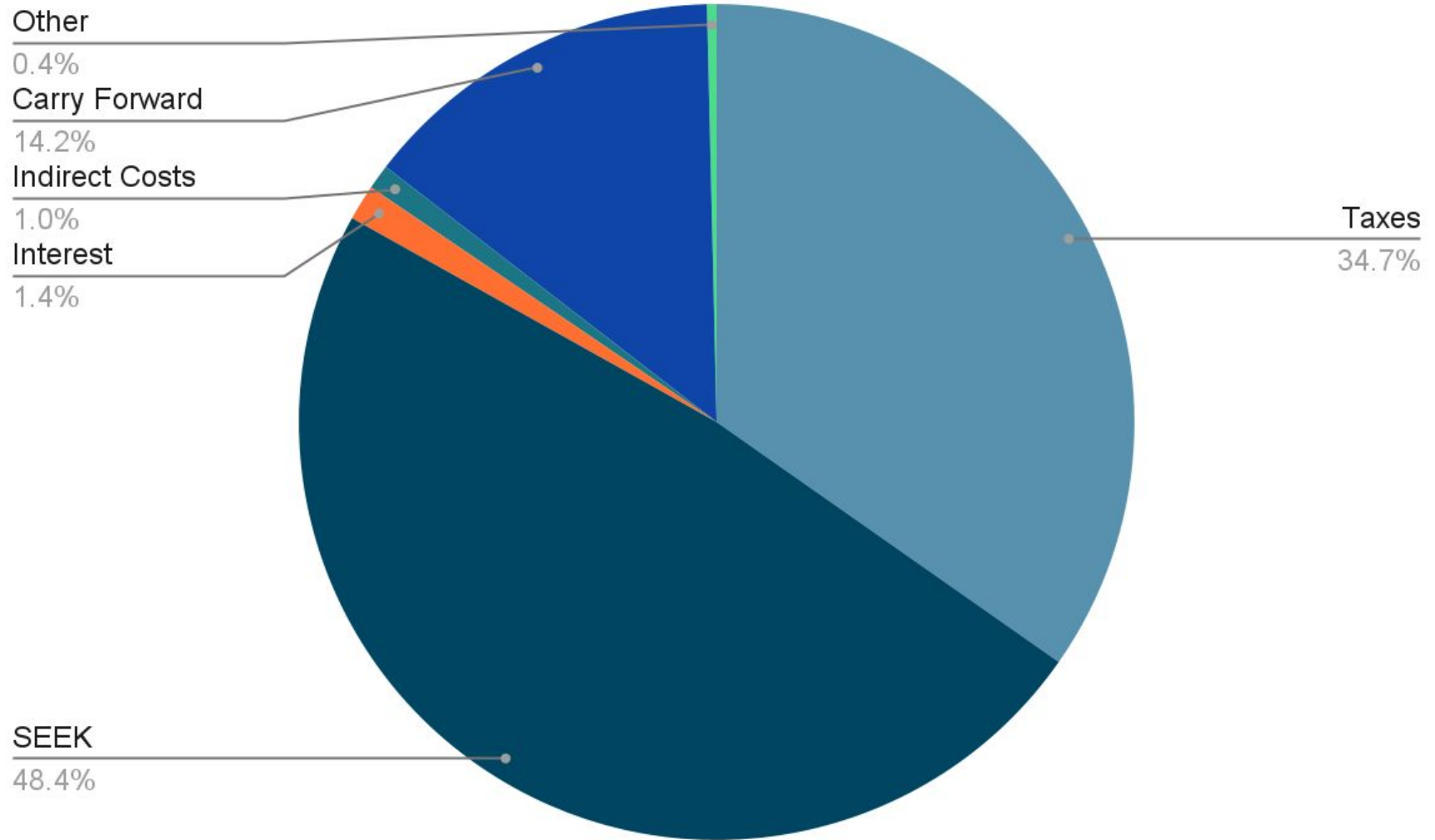
- . Tentative Budget is the second budget in our 3-budget cycle (Draft, Tentative, Working)
- . Tentative Budget is based on information passed by the General Assembly and disbursed by the Kentucky Department of Education
- . Required to be approved by the Board of Education and submitted to KDE
- . Working Budget will be presented in September



# Revenue

- . SEEK Funding:
  - . FY26 SEEK Forecast is based on \$4,586 base per ADA; total allocation \$35,121,730 (increase of \$960,961):
- . Capital Outlay \$736,849 (decrease \$22,927)
- . FSPK \$4,461,622 (decrease \$138,823)
- . District Carry Forward:
  - . Current projection \$10,289,113
  - . Decrease \$7,376,224

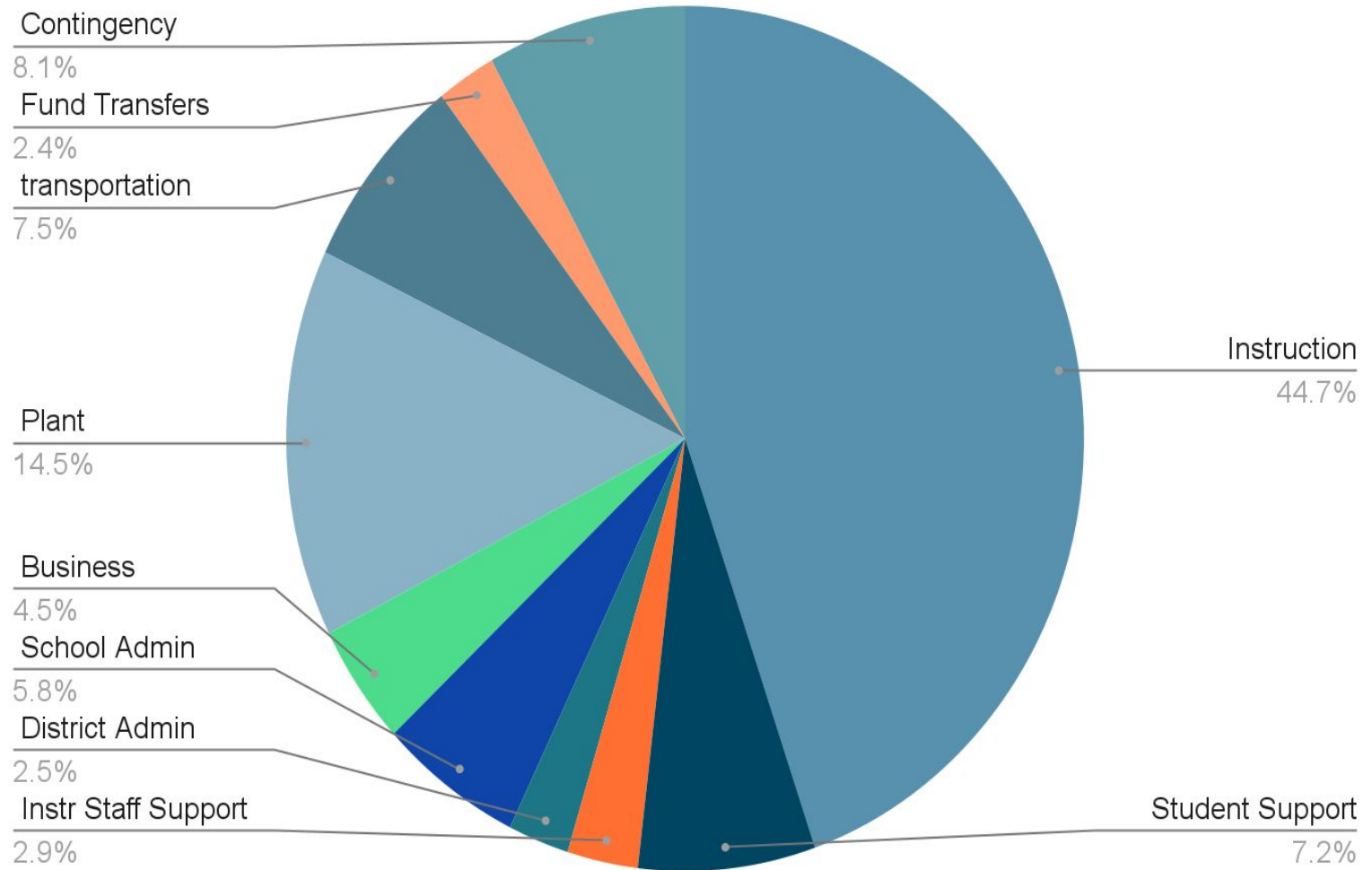
# Revenue - General Fund



# Expenditures - General Fund

- Staffing of schools follows the staffing formula approved by the Board of Education
- Step increase total cost including benefits \$720,000
- One-time Stipend for All Staff, total cost including benefits \$1,247,140
- KTRS rate 3% - no change and CERS rate 18.62% - decrease to rate of 1.09 (approximately \$140,000 in savings)
- Contingency total \$6,042,822 or 8.324%

# Expenditures - General Fund (by Function)

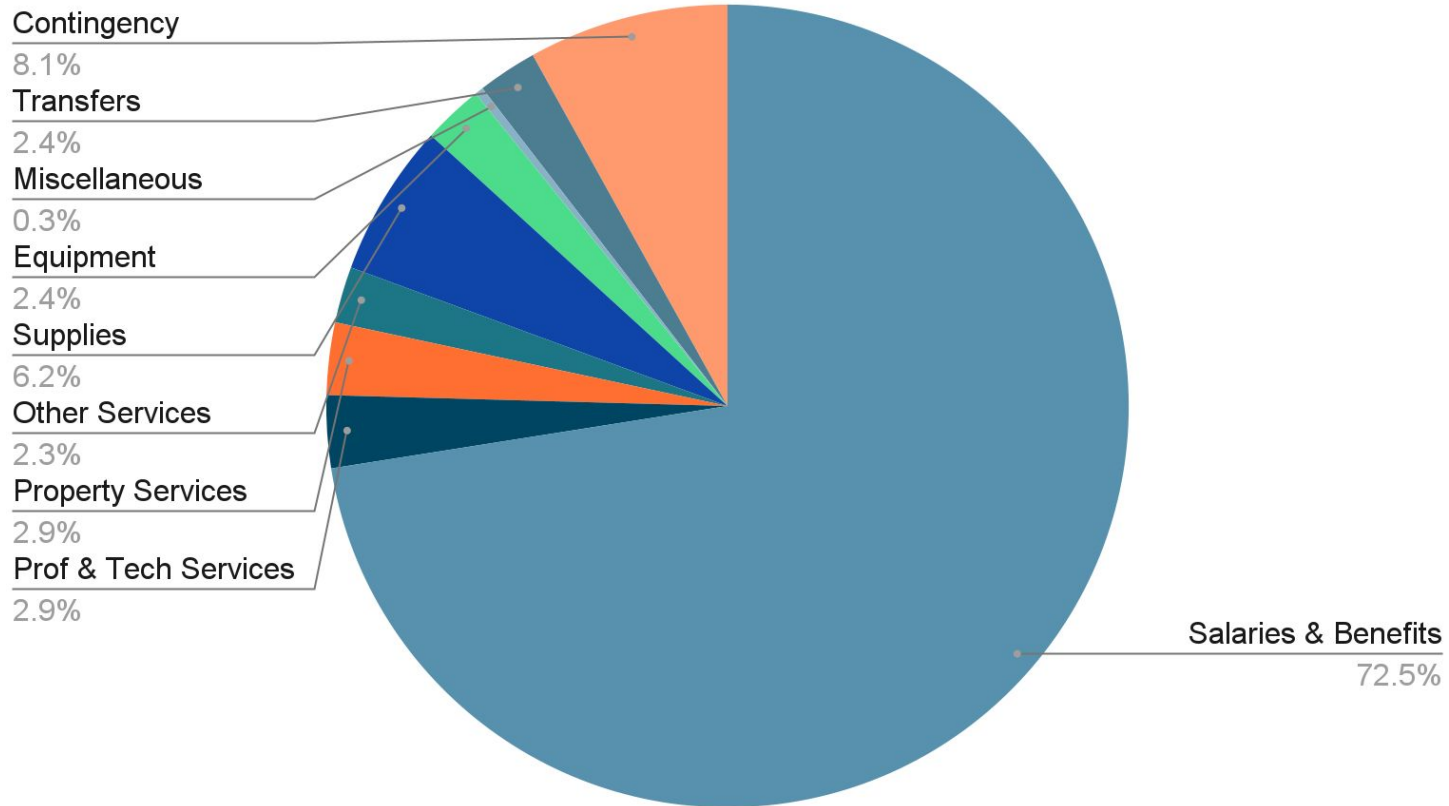


# Expenditures - Functions, Defined

- **Instruction** - any and all instruction (certified, classified, substitutes, special education)
- **Student Support** - Director of Pupil Personnel, Social Workers, Nurses, Speech, OT/PT, School Psychologist, Guidance Counselors
- **Instr Support** - Assistant Superintendent of Instruction and Instructional Division, Library Media Specialists, STLP
- **District Admin Support** - School Board, Superintendent, Director of Communications, Director of Alternative Programs
- **School Admin** - Principals, Assistant Principals, Bookkeepers
- **Business Support** - Assistant Superintendent of Operations, Director of Personnel & Department, Director of Technology & Department, Director of Finance & Department
- **Maintenance** - Director of Facilities & Department, Custodial Staff, Grounds Staff
- **Transportation** - Director of Transportation & Department, Bus Drivers, Bus Monitors



# Expenditures - General Fund by Object





# Expenditures - Objects, Defined

- **Salaries** - base pay, extended days, index pay
- **Benefits** - FICA, Medicare, KTRS, CERS, Workers' Comp, Unemployment
- **Prof & Tech Services** - educational consultants, SRO contracts, registration fees, mowing contracts, audit services, legal services, tax commission fees
- **Property Services** - copier rental, repairs/maintenance, water/sewer utilities
- **Other Services** - property insurance, printing/binding, postage, travel reimbursement, auto insurance, student accident insurance, advertising
- **Supplies** - general supplies, natural gas, electricity, diesel, tires, gasoline, lubricants, repair parts, supplementary books, reference materials, tests, tech-related supplies, student welfare
- **Equipment** - furniture, technology hardware, technology software, vehicles, equipment
- **Miscellaneous** - any other miscellaneous item
- **Transfers** - transfer to KETS grant match, debt service for Energy Bonds
- **Contingency** - any remaining funds not budgeted in the above categories



# Capital Outlay & FSPK Building Funds

- Total Debt Service from Restricted Funds  
\$5,259,855
- Any funds remaining after Debt Service to be used for repair/construction projects as needed in the District according to the District Facility Plan.



# Special Revenue

We have not received new budget allocations for Federal and State grants for FY25.

The budgets included in the Tentative totals are duplicates of the current year budget amounts.



# State Grants

- . Local Area Vocational Center
- . KETS Technology
- . Extended School Services
- . Safe Schools
- . KERA Preschool
- . KECSAC
- . Community Education
- . FRYSC



# Federal Grants

- . Title I Part A
- . Title I Part D Neglected & Delinquent
- . Title II Part A Teacher Quality
- . Title I Neglected & Delinquent
- . Title I Part C Migrant
- . Title III Limited English Proficiency
- . Title IV Part A
- . Title V Rural & Low Income
- . IDEA B Basic
- . IDEA B Preschool
- . Title II Carl Perkins
- . WIOA Title I Youth Program



# Proprietary Funds

## Food Service and Daycare Funds

Carry Forward balances will be reviewed at June 30 and budgets will be updated accordingly.

Currently, Food Service projected carry forward (positive balance) \$1,130,000

Currently, Daycare projected carry forward (positive balance) \$1,431,000

