



CHRISTIAN COUNTY

— PUBLIC SCHOOLS —

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

Tentative Budget 2023-24

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

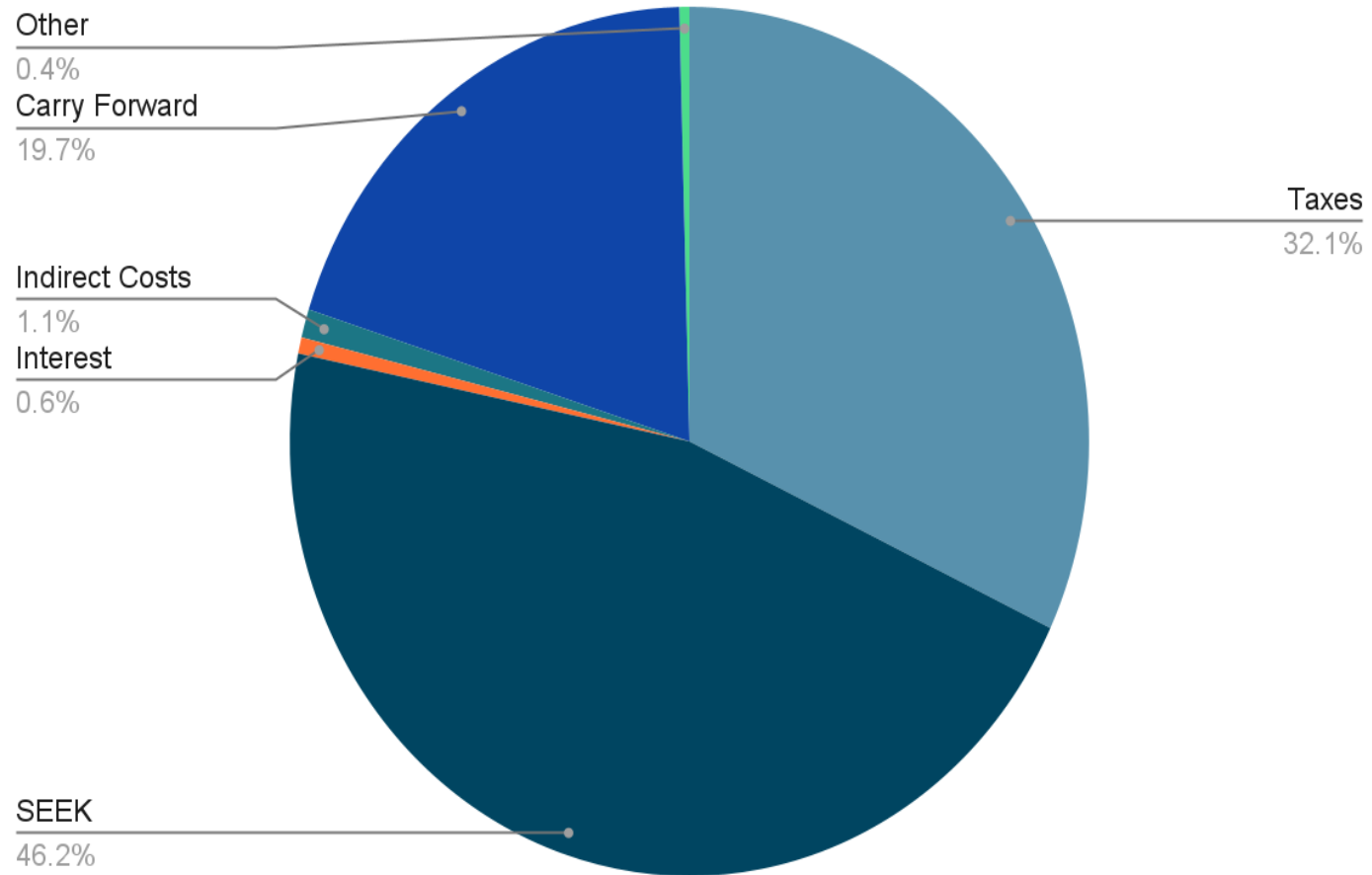


Revenue

- SEEK Funding:
 - FY24 SEEK Forecast is based on \$4,200 base per ADA; total allocation \$30,502,669 (decrease of \$3,047,573)
 - Capital Outlay \$732,950 (decrease \$56,107)
 - FSPK \$3,723,386 (decrease \$285,024)
- District Carry Forward:
 - Current projection \$13,000,000
 - Increase \$1,155,231



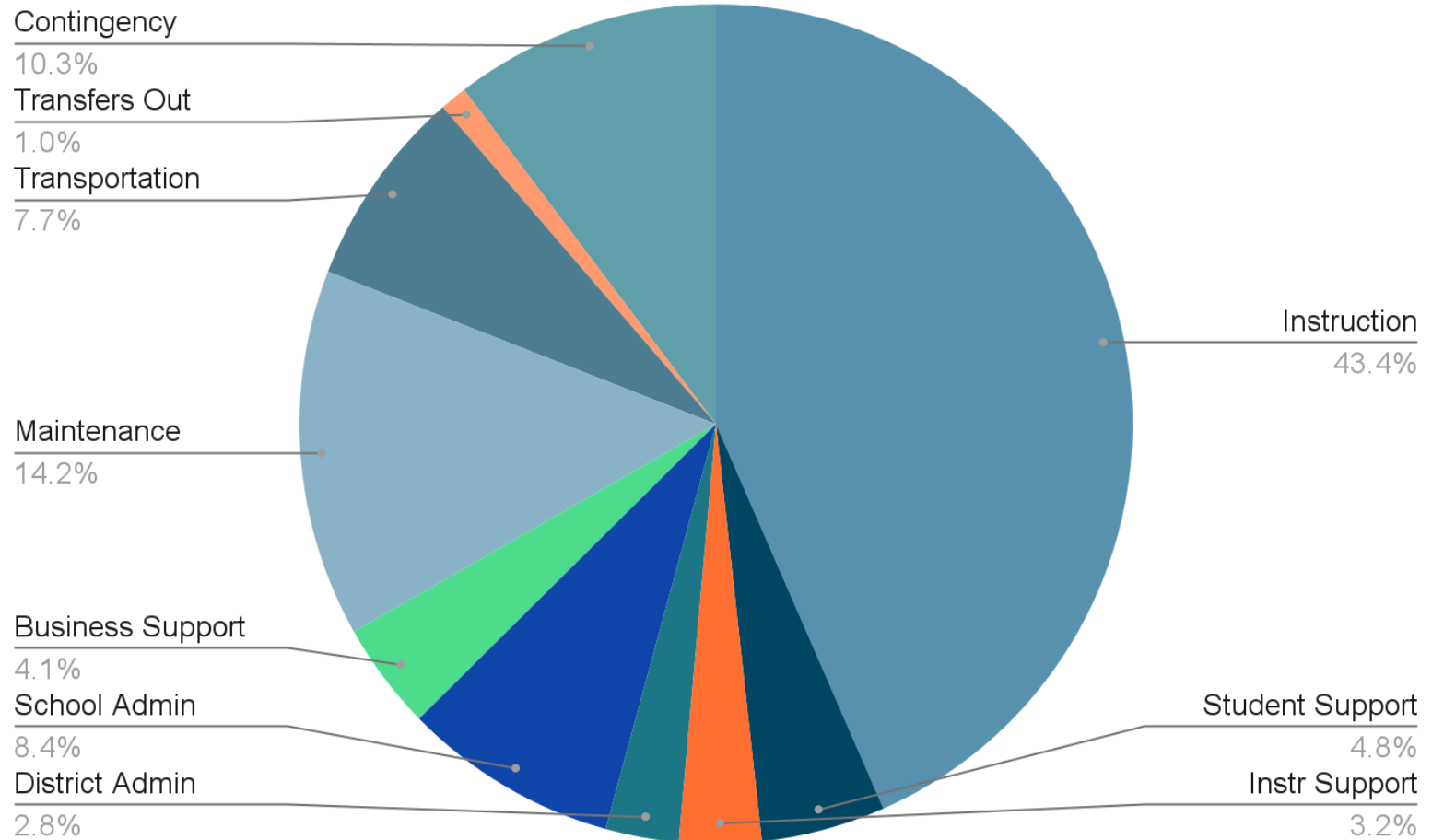
Revenue - General Fund



Expenditures - General Fund

- Staffing of schools follows the staffing formula approved by the Board of Education
- Groups moving from ESSER back to General Fund:
 - Nurses - increase to General Fund \$837,000
 - VLA Staff - increase to General Fund \$463,053
 - SBDM School Allocation - increase to General Fund \$739,400
- Step increase for all staff cost \$310,875 for certified staff and \$240,925 for classified staff, Total including benefit increase \$551,800
- One-time Stipend for All Staff, certified estimated cost \$835,600 and classified estimated cost \$523,960, for total cost \$1,359,560, including fringe benefits
- KTRS rate 3% - no change and CERS rate 23.34%, decrease 3.45% to the rate
- Contingency total \$6,829,124 or 10.3389%
 - Earmarking \$3,500,000 from Contingency for Facilities leaves \$3,329,124 or 5.04%

Expenditures - General Fund (by Function)

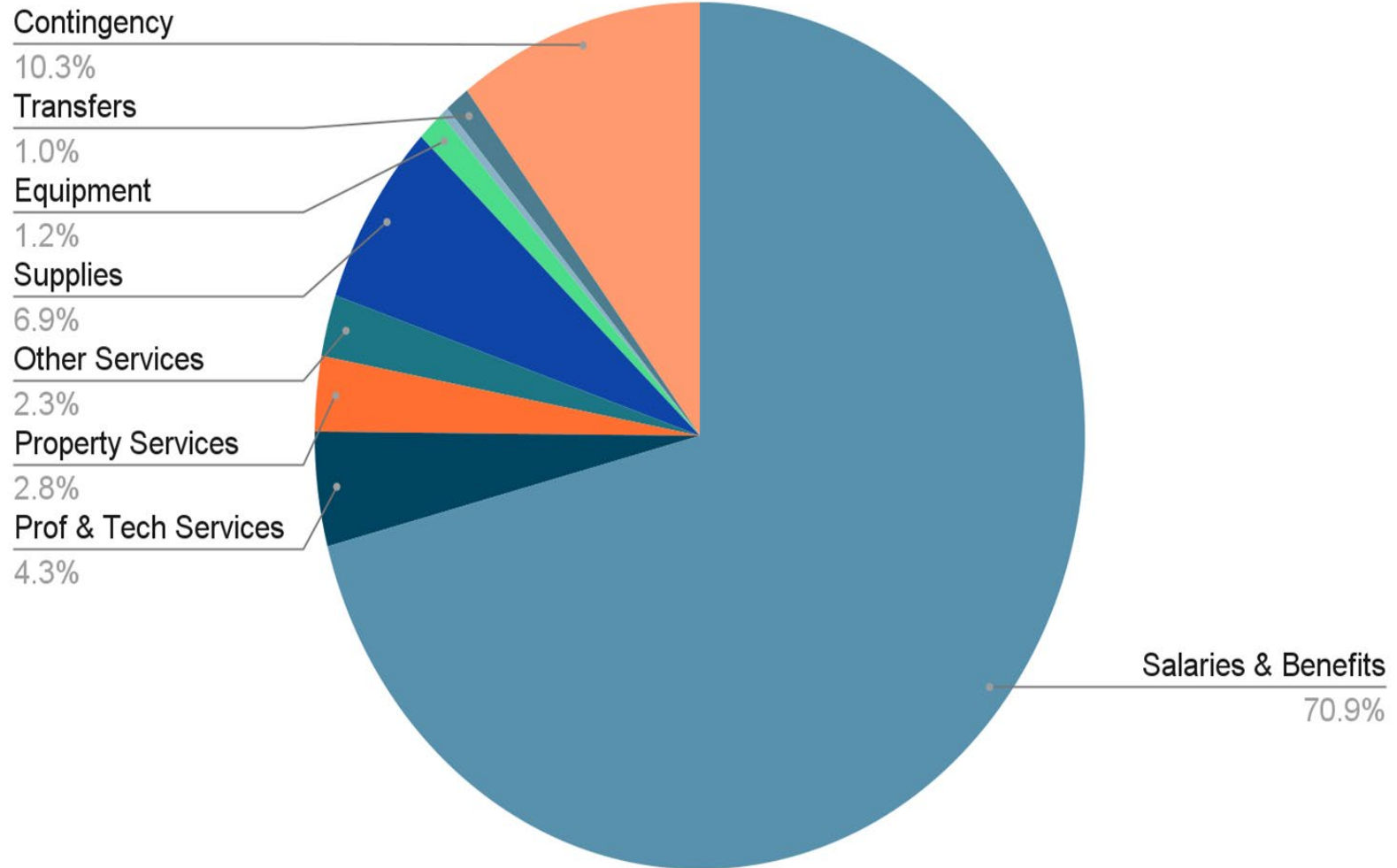


Expenditures - Functions, Defined

- **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
\$2,570,898
- Total remaining after Debt Service \$1,887,437 to be used for repair/construction projects as needed in the District according to the District Facility Plan.



Special Revenue

We have received some new budget allocations for Federal and State grants for FY24.

The budgets included in the Tentative totals are updated based upon the information we have available at this time.

If no new allocations are available, current year allocations have been duplicated in the future year budget.



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
\$2,911,000

Currently, Daycare projected carry forward
\$560,215

