



Kenton County School District | *It's about ALL kids.*

Issue Paper

DATE:

April 26, 2024

AGENDA ITEM (ACTION ITEM):

Consider/Approve 2025 Tentative Budget

APPLICABLE BOARD POLICY:

4.1 Budget Planning & Adoption

HISTORY/BACKGROUND:

The Tentative Budget is the second budget for the 2025 fiscal school year, a final budget will be presented in September, 2024.

The General Fund budget reflects the operating activities for the district with projections of \$146.8 million revenue, \$121.9 million expenditures and \$24.9 million in Contingency. This budget includes a \$126 per pupil increase in base SEEK and 74% funding for Transportation passed by the 2024 General Assembly. Expenditures include a 5% increase in all 2025 Salary Schedules recognizing the exemplary work and dedication extended by all KCS D employees and the current inflation rate throughout the economy.

The Special Revenue budget includes estimated 2025 allocations for state and federal grants. The District & School Activity, District Academy, Capital Outlay, Building, Debt Service and Food Service Funds are also included. Building Fund revenue reflects full match of Local Nickel taxes.

FISCAL/BUDGETARY IMPACT:

Total Budgeted Revenue \$ 175.7 million, Total Budgeted Expenditures \$ 149.7 million

RECOMMENDATION:

Approval of the 2025 Tentative Budget


CONTACT PERSON:

Susan Bentle, Exec Director Finance

Principal/Administrator



District Administrator



Superintendent

KENTON COUNTY SCHOOL DISTRICT

2025 TENTATIVE BUDGET SUMMARY

GENERAL FUND:

Beginning Balance Carryover	\$	30,000,000	20.4%
Local Property Taxes		69,095,000	47.0%
Other Local Revenue		2,592,104	1.8%
SEEK Revenue		42,689,329	29.1%
State Revenue		225,000	0.2%
Federal Revenue		450,000	0.3%
Indirect Cost Transfer		522,632	0.4%
Capital Outlay Fund Transfer		1,299,900	0.9%
Total Revenue	\$	146,873,965	100.0%

Instruction	\$	64,719,325	44.1%
Student Support Services		8,162,146	5.6%
Instructional Staff Support		3,860,352	2.6%
District Admin Support		2,647,036	1.8%
School Admin Support		8,540,271	5.8%
Business Services Support		3,709,843	2.5%
Plant Operations & Maintenance		15,511,511	10.6%
Student Transportation		9,713,187	6.6%
Debt Service - Energy Bonds		1,424,773	1.0%
Fund Transfers - KETS, IGNITE		3,623,629	2.5%
Total Expenditures	\$	121,912,073	83.0%
General Fund Contingency	\$	24,961,892	19.1 % of General & Food Service Budgets

SPECIAL REVENUE (GRANT) FUNDS

State Annual Grants	\$	4,436,972	Projected 2025 Allocations
Federal Grants		7,048,474	Projected 2025 Allocations

DISTRICT ACTIVITY FUNDS

Beginning Balance Carryover	\$	419,024
Transfers from Schools + Contributions		2,310,050
Student Organization Expenditures		2,310,050

STUDENT ACTIVITY FUNDS

Beginning Balance Carryover	\$	1,262,291
Activity Fund Revenue & Transfers		1,500,000
Student Organization Expenditures		1,500,000

ACADEMY FUND - IGNITE

Beginning Balance Carryover	\$	-
Transfer from General Fund		2,533,173
Ignite Personnel & MOU Expenditures		2,533,173

CAPITAL OUTLAY FUND

Seek Revenue \$100 per student	\$	1,299,900
Transfer to General Fund		1,299,900

BUILDING FUND

Local Property Taxes	\$	19,438,146
State FSPK Revenue		4,174,536
Transfer to Debt Service Fund		19,534,838
Property Expenditures		4,077,844

DEBT SERVICE FUND

Transfers from Gen Fund & Building Fund	\$	20,350,293
Debt Payments		20,350,293

FOOD SERVICE FUND

Beginning Balance Carryover	\$	2,091,243
Student Break/Lunch Fees		1,156,000
Federal & State Reimbursement		6,317,000
Other Revenue		107,535
Expenditures		8,721,668
Contingency		950,110

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	24,979,477.89	31,500,712.16	30,000,000.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL REAL PROPERTY TAX	47,312,070.06	50,820,000.00	50,820,000.00
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00
1113	FRANCHISE TAX	2,940,362.34	3,000,000.00	3,000,000.00
1114	PSC PERS PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	409,768.13	300,000.00	300,000.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	7,870,555.14	7,500,000.00	7,500,000.00
1118	UNMINED MINERALS TAX	.00	.00	.00
	TOTAL AD VALOREM TAXES	58,532,755.67	61,620,000.00	61,620,000.00
SALES & USE TAXES				
1121	UTILITIES TAX	7,102,951.80	7,000,000.00	7,000,000.00
	TOTAL SALES & USE TAXES	7,102,951.80	7,000,000.00	7,000,000.00
INCOME TAXES				
1131	OCCUPATIONAL LICENSE TAX	.00	.00	.00
	TOTAL INCOME TAXES	.00	.00	.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	79,009.40	50,000.00	50,000.00
1192	EXCISE TAX	.00	.00	.00
	TOTAL OTHER TAXES	79,009.40	50,000.00	50,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00
	TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TUITION				
1310	TUITION FROM INDIVIDUALS	195,395.01	180,000.00	180,000.00
1312	SUMMER SCHOOL TUITION	.00	.00	.00
1320	TUITION FROM KY LSD	.00	.00	.00
1330	TUITION FROM NON-KY LSD	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00
	TOTAL TUITION	195,395.01	180,000.00	180,000.00
TRANSPORTATION				
1410	TRANSP FEES - INDIVIDUALS	.00	.00	.00
1420	TRANSP FEES - KY LSD	45,623.59	30,000.00	30,000.00
1430	TRANSP FEES - NON KY LSD	.00	.00	.00
1441	TRANSP FEES - NON PUBLIC SCH	.00	.00	.00
1442	TRANSP FEES - FISCAL CT	640,185.00	650,000.00	650,000.00
	TOTAL TRANSPORTATION	685,808.59	680,000.00	680,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	1,776,006.08	850,034.00	1,100,034.00
1520	SEEK INTEREST	.00	.00	.00
1540	RENTS FROM INVESTMENT PROPERTY	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	1,776,006.08	850,034.00	1,100,034.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	85.00	.00	.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	85.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1811	COMMUNITY SERVICE ACTIVITIES	.00	2,500.00	2,500.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	2,500.00	2,500.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	174,983.31	175,000.00	175,000.00
1912	BUS RENTAL	167,824.94	100,000.00	100,000.00
1919	OTHER RENTAL REVENUE	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1925	REIMBURSEMENTS	317,844.92	204,070.24	204,070.22
1941	TEXTBOOK SALES	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00
1951	SERVICE TO KY LSD	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1952	SERVICE TO NON KY LSD	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	131,824.97	100,000.00	100,000.00
1990	MISCELLANEOUS REVENUE	100.00	500.00	500.00
1991	TRANSCRIPT FEES	.00	.00	.00
1993	OTHER REBATES	723.95	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	793,302.09	579,570.24	579,570.22
	TOTAL REVENUE FROM LOCAL SOURCES	69,165,313.64	70,962,104.24	71,212,104.22
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	41,773,630.00	37,760,911.00	42,689,329.00
	TOTAL STATE PROGRAM	41,773,630.00	37,760,911.00	42,689,329.00
OTHER STATE FUNDING				
3120	OTHER STATE FUNDING	.00	.00	.00
3122	VOCATIONAL TRANSPORTATION	268,510.00	90,000.00	90,000.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3124	DIST VOCATIONAL SCHOOL	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	188.55	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
	TOTAL OTHER STATE FUNDING	268,698.55	90,000.00	90,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERIFICATION SU	112,075.00	125,000.00	125,000.00
3131	STATE MISC REIMBURSEMENT	26,351.20	10,000.00	10,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	138,426.20	135,000.00	135,000.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REVENUE IN LIEU OF TAXES/STATE	421,446.40	425,000.00	425,000.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	421,446.40	425,000.00	425,000.00
REVENUE FOR ON BEHALF PAYMENTS				

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
3900	ON BEHALF PAYMENTS	43,439,338.52	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	43,439,338.52	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	86,041,539.67	38,410,911.00	43,339,329.00
REVENUE FROM FEDERAL SOURCES				
UNRESTRICTED DIRECT				
4100	UNRESTRICTED DIRECT FEDERAL	.00	.00	.00
	TOTAL UNRESTRICTED DIRECT	.00	.00	.00
FEDERAL REIMBURSEMENT				
4810	MEDICARE REIMB	484,290.58	450,000.00	450,000.00
	TOTAL FEDERAL REIMBURSEMENT	484,290.58	450,000.00	450,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	484,290.58	450,000.00	450,000.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,327,457.00	1,294,950.00	1,299,900.00
5220	INDIRECT COSTS TRANSFER	814,884.18	522,631.70	522,631.70
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	2,142,341.18	1,817,581.70	1,822,531.70
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 EQUIPMENT ETC	166,755.12	50,000.00	50,000.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	166,755.12	50,000.00	50,000.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	1,493,737.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL CAPITAL LEASE PROCEEDS		1,493,737.00	.00	.00
CAPITAL CONTRIBUTIONS				
5610	CAPITAL CONTRIBUTIONS	.00	.00	.00
	TOTAL CAPITAL CONTRIBUTIONS	.00	.00	.00
	TOTAL OTHER RECEIPTS	3,802,833.30	1,867,581.70	1,872,531.70
	TOTAL RECEIPTS	159,493,977.19	111,690,596.94	116,873,964.92
	TOTAL REVENUES	184,473,455.08	143,191,309.10	146,873,964.92

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	50,210,501.32	53,392,504.30	57,469,285.18
0200	EMPLOYEE BENEFITS	3,741,247.40	4,293,918.00	4,472,745.85
0280	ON-BEHALF	30,807,603.16	.00	.00
0300	PURCHASED PROF AND TECH SERV	441,080.52	374,351.87	376,351.87
0400	PURCHASED PROPERTY SERVICES	159,206.79	179,349.05	179,349.05
0500	OTHER PURCHASED SERVICES	138,324.42	101,361.79	101,361.79
0600	SUPPLIES	903,770.86	1,826,246.36	1,808,996.36
0700	PROPERTY	253,538.26	290,308.44	215,308.44
0800	DEBT SERVICE AND MISCELLANEOUS	73,471.42	94,426.39	95,926.39
TOTAL 1000 INSTRUCTION		86,728,744.15	60,552,466.20	64,719,324.93
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	6,603,165.52	6,963,034.99	7,396,522.09
0200	EMPLOYEE BENEFITS	548,684.32	500,514.81	530,725.32
0280	ON-BEHALF	3,819,321.14	.00	.00
0300	PURCHASED PROF AND TECH SERV	7,394.98	12,498.00	12,498.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	24,732.66	34,789.05	34,789.05
0600	SUPPLIES	97,967.89	118,714.00	118,714.00
0700	PROPERTY	5,962.83	3,000.00	3,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	59,619.33	63,180.00	63,180.00
TOTAL 2100 STUDENT SUPPORT SERVICES		11,166,848.67	7,695,730.85	8,159,428.46
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	2,679,572.69	2,990,723.86	3,233,403.93
0200	EMPLOYEE BENEFITS	292,300.72	231,749.20	256,925.41
0280	ON-BEHALF	1,927,220.12	.00	.00
0300	PURCHASED PROF AND TECH SERV	7,624.00	23,000.00	23,000.00
0400	PURCHASED PROPERTY SERVICES	6,896.79	153,056.00	53,056.00
0500	OTHER PURCHASED SERVICES	30,954.54	30,488.27	30,488.27
0600	SUPPLIES	102,990.98	181,278.06	181,278.06
0700	PROPERTY	605,427.78	539,573.45	74,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	22,031.77	8,200.00	8,200.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		5,675,019.39	4,158,068.84	3,860,351.67
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	564,044.91	524,629.45	571,607.16
0200	EMPLOYEE BENEFITS	68,003.72	33,397.84	35,376.85
0280	ON-BEHALF	252,267.17	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,521,139.47	1,624,890.15	1,631,310.15
0400	PURCHASED PROPERTY SERVICES	188,021.17	191,238.00	196,913.00
0500	OTHER PURCHASED SERVICES	27,417.69	46,769.65	46,769.65
0600	SUPPLIES	30,454.11	76,135.45	76,135.45

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0700	PROPERTY	17,824.46	32,790.64	32,790.64
0800	DEBT SERVICE AND MISCELLANEOUS	61,084.36	56,132.62	56,132.62
0840	CONTINGENCY	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		2,730,257.06	2,585,983.80	2,647,035.52
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	6,742,159.53	7,078,216.65	7,616,715.85
0200	EMPLOYEE BENEFITS	851,047.67	774,066.31	809,086.30
0280	ON-BEHALF	3,832,779.23	.00	.00
0300	PURCHASED PROF AND TECH SERV	6,588.09	8,966.00	8,966.00
0400	PURCHASED PROPERTY SERVICES	3,817.14	12,000.00	12,000.00
0500	OTHER PURCHASED SERVICES	26,089.79	44,062.64	44,062.64
0600	SUPPLIES	32,114.41	30,737.11	30,737.11
0700	PROPERTY	15,099.87	9,313.59	9,313.59
0800	DEBT SERVICE AND MISCELLANEOUS	8,088.00	9,390.00	9,390.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		11,517,783.73	7,966,752.30	8,540,271.49
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	1,603,324.53	1,669,083.00	1,775,982.08
0200	EMPLOYEE BENEFITS	398,664.08	475,782.76	552,405.65
0280	ON-BEHALF	766,476.91	.00	.00
0300	PURCHASED PROF AND TECH SERV	108,198.13	143,165.25	143,165.25
0400	PURCHASED PROPERTY SERVICES	.00	560.65	560.65
0500	OTHER PURCHASED SERVICES	978,494.89	622,979.65	705,692.65
0600	SUPPLIES	340,087.14	449,941.52	469,941.52
0700	PROPERTY	2,771.43	59,544.81	59,544.81
0800	DEBT SERVICE AND MISCELLANEOUS	.00	2,550.00	2,550.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		4,198,017.11	3,423,607.64	3,709,842.61
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	5,272,106.74	5,374,689.57	5,704,381.90
0200	EMPLOYEE BENEFITS	1,883,914.80	1,730,834.80	1,782,813.64
0280	ON-BEHALF	1,048,616.40	.00	.00
0300	PURCHASED PROF AND TECH SERV	646,361.54	672,957.67	672,957.67
0400	PURCHASED PROPERTY SERVICES	3,627,571.26	4,485,803.82	3,289,635.21
0500	OTHER PURCHASED SERVICES	295,684.53	469,938.71	419,938.71
0600	SUPPLIES	3,153,444.96	3,506,897.81	3,506,897.81
0700	PROPERTY	270,134.68	132,886.40	132,886.40
0800	DEBT SERVICE AND MISCELLANEOUS	1,638.00	2,000.00	2,000.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		16,199,472.91	16,376,008.78	15,511,511.34
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	4,440,612.82	5,275,759.93	5,621,739.63
0200	EMPLOYEE BENEFITS	1,572,232.67	2,126,125.41	2,200,746.38
0280	ON-BEHALF	769,976.88	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	5,950.00	18,204.89	18,204.89
0400	PURCHASED PROPERTY SERVICES	26,282.63	122,425.74	102,425.74
0500	OTHER PURCHASED SERVICES	57,651.23	241,218.43	314,130.43
0600	SUPPLIES	1,327,026.86	1,417,517.19	1,417,517.19
0700	PROPERTY	1,576,463.71	10,000.00	10,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	14,291.14	28,423.00	28,423.00
TOTAL 2700 STUDENT TRANSPORTATION		9,790,487.94	9,239,674.59	9,713,187.26
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.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
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	1,500.09	1,500.09
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	400.00	400.00
0600	SUPPLIES	.00	818.00	818.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	50.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		50.00	2,718.09	2,718.09
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	1,453,496.53	1,614,749.21	1,424,772.80
TOTAL 5100 DEBT SERVICE		1,453,496.53	1,614,749.21	1,424,772.80
5200 FUND TRANSFERS				
0900	OTHER ITEMS	3,134,754.77	3,394,898.97	3,623,628.82
TOTAL 5200 FUND TRANSFERS		3,134,754.77	3,394,898.97	3,623,628.82
5300 CONTINGENCY				
0840	CONTINGENCY	.00	26,180,649.83	24,961,891.93
TOTAL 5300 CONTINGENCY		.00	26,180,649.83	24,961,891.93
UNDEFINED FUNC				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY 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
	TOTAL UNDEFINED FUNC	.00	.00	.00
	TOTAL EXPENDITURES	152,594,932.26	143,191,309.10	146,873,964.92
	TOTAL FOR GENERAL FUND (1)	31,878,522.82	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1811	COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	173,709.44	87,000.00	2,500.00
1925	REIMBURSEMENTS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	173,709.44	87,000.00	2,500.00
	TOTAL REVENUE FROM LOCAL SOURCES	173,709.44	87,000.00	2,500.00
UNDEFINED REV SOURCE				
UNDEFINED REV TYPE				
2200	RESTRICTED REV - INTERMED SRC	.00	.00	.00
	TOTAL UNDEFINED REV TYPE	.00	.00	.00
	TOTAL UNDEFINED REV SOURCE	.00	.00	.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
OTHER STATE FUNDING				
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
	TOTAL OTHER STATE FUNDING	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	4,593,683.92	4,444,972.27	4,436,972.27
	TOTAL RESTRICTED	4,593,683.92	4,444,972.27	4,436,972.27
	TOTAL REVENUE FROM STATE SOURCES	4,593,683.92	4,444,972.27	4,436,972.27
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	12,395,578.29	7,335,308.67	7,048,474.00
	TOTAL RESTRICTED THROUGH THE STATE	12,395,578.29	7,335,308.67	7,048,474.00
	TOTAL REVENUE FROM FEDERAL SOURCES	12,395,578.29	7,335,308.67	7,048,474.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	278,767.00	275,000.00	275,000.00
5231	NCLB TRANSFER-FR TEACHER QUALI	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00
5251	FF TRANSFER FROM ESS	.00	.00	.00
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00
5261	FF TRANSFER TO OPERATIONAL	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	278,767.00	275,000.00	275,000.00
	TOTAL OTHER RECEIPTS	278,767.00	275,000.00	275,000.00
	TOTAL RECEIPTS	17,441,738.65	12,142,280.94	11,762,946.27
	TOTAL REVENUES	17,441,738.65	12,142,280.94	11,762,946.27

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	6,419,363.13	5,048,913.13	4,959,262.28
0200	EMPLOYEE BENEFITS	1,762,245.82	1,218,999.19	1,203,849.26
0300	PURCHASED PROF AND TECH SERV	188,574.01	539,730.10	522,505.10
0400	PURCHASED PROPERTY SERVICES	7,180.25	2,982.00	2,982.00
0500	OTHER PURCHASED SERVICES	134,683.55	99,584.04	99,584.04
0600	SUPPLIES	1,645,957.62	1,286,526.78	1,259,417.27
0700	PROPERTY	-843,808.37	551,273.54	525,508.10
0800	DEBT SERVICE AND MISCELLANEOUS	18,890.81	36,920.86	25,420.86
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		9,333,086.82	8,784,929.64	8,598,528.91
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	328,658.79	67,133.64	43,303.64
0200	EMPLOYEE BENEFITS	89,922.86	6,068.94	1,791.36
0300	PURCHASED PROF AND TECH SERV	52,059.44	39,785.36	28,510.36
0500	OTHER PURCHASED SERVICES	13,017.45	18,775.00	.00
0600	SUPPLIES	75,608.02	113,401.72	46,041.36
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	135.58	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		559,402.14	245,164.66	119,646.72
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	1,599,861.34	951,555.89	936,833.89
0200	EMPLOYEE BENEFITS	440,350.70	212,511.00	209,817.00
0300	PURCHASED PROF AND TECH SERV	10,950.27	4,750.00	4,750.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,535.16	10,889.44	10,889.44
0600	SUPPLIES	11,023.64	46,829.00	46,829.00
0700	PROPERTY	2,076,493.13	250.00	250.00
0800	DEBT SERVICE AND MISCELLANEOUS	25,899.31	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		4,168,113.55	1,226,785.33	1,209,369.33
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	18,045.28	100,122.96	100,122.96
0200	EMPLOYEE BENEFITS	5,569.33	2,560.00	2,560.00
0300	PURCHASED PROF AND TECH SERV	125.80	.00	.00
0500	OTHER PURCHASED SERVICES	.00	3,000.00	3,000.00
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		23,740.41	105,682.96	105,682.96

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
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
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
	TOTAL 2400 SCHOOL ADMIN SUPPORT	.00	.00	.00
2500	BUSINESS SUPPORT SERVICES			
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
	TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	.00	.00
2600	PLANT OPERATIONS & MAINTENANCE			
0100	SALARIES PERSONNEL SERVICES	2,200.28	3,092.42	3,092.42
0200	EMPLOYEE BENEFITS	399.35	.00	.00
0300	PURCHASED PROF AND TECH SERV	77,925.51	80,000.00	80,000.00
0400	PURCHASED PROPERTY SERVICES	-10,510.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	633,169.78	4,000.00	4,000.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	703,184.92	87,092.42	87,092.42
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
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	48,396.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	48,396.00	.00	.00
3100	FOOD SERVICE OPERATION			
0600	SUPPLIES	125,932.50	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	125,932.50	.00	.00
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	928,449.82	924,492.80	924,492.80

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0200	EMPLOYEE BENEFITS	68,145.40	65,540.92	65,540.92
0300	PURCHASED PROF AND TECH SERV	123,403.82	19,490.74	19,490.74
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	26,337.04	18,889.84	18,889.84
0600	SUPPLIES	199,998.47	263,587.11	213,587.11
0700	PROPERTY	7,725.44	4,293.82	4,293.82
0800	DEBT SERVICE AND MISCELLANEOUS	5,210.43	8,625.00	8,625.00
TOTAL 3300 COMMUNITY SERVICES		1,359,270.42	1,304,920.23	1,254,920.23
4400 EDUCATIONAL SPECIFIC				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,977.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	4,249.25	5,000.00	5,000.00
0600	SUPPLIES	236,078.15	50,000.00	50,000.00
0700	PROPERTY	480,255.61	260,074.00	260,074.00
0800	DEBT SERVICE AND MISCELLANEOUS	85.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		722,645.01	315,074.00	315,074.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	397,966.88	72,631.70	72,631.70
TOTAL 5200 FUND TRANSFERS		397,966.88	72,631.70	72,631.70
UNDEFINED FUNC				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL UNDEFINED FUNC		.00	.00	.00
TOTAL EXPENDITURES		17,441,738.65	12,142,280.94	11,762,946.27
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	627,864.95	620,945.01	419,023.87
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1710A	ADMISSIONS-ATHLETICS	2,500.00	35,000.00	.00
1720	BOOKSTORE SALES	-5,478.00	5,310.61	.00
1740	STUDENT FEES	-15,799.96	15,760.31	.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00
1750A	DONATIONS-ATHLETICS	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	7,060.14	54,546.56	.00
1790A	OTHER ATHLETIC ACTIVITIES	28,769.91	17,434.18	.00
	TOTAL STUDENT ACTIVITIES	17,052.09	128,051.66	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	17,806.68	21,115.13	.00
1920A	CONTRIBUTIONS/DONATIONS-ATHLET	12,500.00	19,071.00	.00
1993	OTHER REBATES	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	30,306.68	40,186.13	.00
	TOTAL REVENUE FROM LOCAL SOURCES	47,358.77	168,237.79	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	329,615.57	.00	.00
	TOTAL INTERFUND TRANSFERS	329,615.57	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	5,000.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	5,000.00	.00	.00
	TOTAL OTHER RECEIPTS	334,615.57	.00	.00
	TOTAL RECEIPTS	381,974.34	168,237.79	.00
	TOTAL REVENUES	1,009,839.29	789,182.80	419,023.87

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	113,455.18	8,847.13	.00
0200	EMPLOYEE BENEFITS	16,853.07	17.11	.00
0300	PURCHASED PROF AND TECH SERV	680.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	420.00	1,500.00	.00
0500	OTHER PURCHASED SERVICES	10,354.98	.00	.00
0600	SUPPLIES	160,295.95	759,344.78	419,023.87
0700	PROPERTY	41,119.90	1,847.62	.00
0800	DEBT SERVICE AND MISCELLANEOUS	6,637.68	.00	.00
TOTAL 1000 INSTRUCTION		349,816.76	771,556.64	419,023.87
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
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	606.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		606.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	30,154.90	9,074.44	.00
0700	PROPERTY	.00	4,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	65.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		30,219.90	13,074.44	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	4,756.77	744.00	.00
0200	EMPLOYEE BENEFITS	1,706.64	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	629.00	2,761.72	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		7,092.41	3,505.72	.00
2700 STUDENT TRANSPORTATION				
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,159.21	1,046.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2700 STUDENT TRANSPORTATION	1,159.21	1,046.00	.00
TOTAL EXPENDITURES	388,894.28	789,182.80	419,023.87
TOTAL FOR DISTRICT ACTIVITY FUND (21)	620,945.01	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE ACADEMY FUND (23)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1925	REIMBURSEMENTS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	740,837.11	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	740,837.11	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	740,837.11	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,057,401.53	2,310,050.41	2,533,173.12
	TOTAL INTERFUND TRANSFERS	2,057,401.53	2,310,050.41	2,533,173.12
	TOTAL OTHER RECEIPTS	2,057,401.53	2,310,050.41	2,533,173.12
	TOTAL RECEIPTS	2,798,238.64	2,310,050.41	2,533,173.12
	TOTAL REVENUES	2,798,238.64	2,310,050.41	2,533,173.12

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

		LAST FY	CY BUDGET	NY BUDGET
SPECIAL REVENUE ACADEMY FUND (23)		ACTUALS	APPROP	APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	916,200.18	1,057,213.85	1,120,646.67
0200	EMPLOYEE BENEFITS	42,908.88	49,342.25	52,302.76
0280	ON-BEHALF	615,984.68	.00	.00
0300	PURCHASED PROF AND TECH SERV	583,574.18	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	247,160.88	723,969.00	851,926.87
0700	PROPERTY	.00	.00	.00
TOTAL 1000 INSTRUCTION		2,405,828.80	1,830,525.10	2,024,876.30
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	91,534.04	97,026.08
0200	EMPLOYEE BENEFITS	.00	4,209.00	4,461.54
0280	ON-BEHALF	.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
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	95,743.04	101,487.62
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	234,132.47	346,774.44	367,580.91
0200	EMPLOYEE BENEFITS	33,424.94	37,007.83	39,228.29
0280	ON-BEHALF	124,852.43	.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
TOTAL 2400 SCHOOL ADMIN SUPPORT		392,409.84	383,782.27	406,809.20
TOTAL EXPENDITURES		2,798,238.64	2,310,050.41	2,533,173.12
TOTAL FOR SPECIAL REVENUE ACADEMY FUN (23)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE STUDENT ACTIVI (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,262,614.97	1,262,290.97	1,262,290.97
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	34,969.58	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	34,969.58	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	658,173.03	.00	.00
1720	BOOKSTORE SALES	553,962.81	.00	.00
1730	CLUB & OTHER DUES	107,625.06	.00	.00
1740	STUDENT FEES	368,758.83	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	436,067.32	1,500,000.00	1,500,000.00
	TOTAL STUDENT ACTIVITIES	2,124,587.05	1,500,000.00	1,500,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	233,146.54	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	233,146.54	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,392,703.17	1,500,000.00	1,500,000.00
	TOTAL RECEIPTS	2,392,703.17	1,500,000.00	1,500,000.00
	TOTAL REVENUES	3,655,318.14	2,762,290.97	2,762,290.97

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

SPECIAL REVENUE STUDENT ACTIVI (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0600	SUPPLIES	1,636,770.13	1,500,000.00	1,500,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	280,849.56	.00	.00
0840	CONTINGENCY	.00	1,262,290.97	1,262,290.97
TOTAL 1000 INSTRUCTION		1,917,619.69	2,762,290.97	2,762,290.97
2900 OTHER INSTRUCTIONAL				
0600	SUPPLIES	71,759.09	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL		71,759.09	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	329,615.57	.00	.00
TOTAL 5200 FUND TRANSFERS		329,615.57	.00	.00
TOTAL EXPENDITURES		2,318,994.35	2,762,290.97	2,762,290.97
TOTAL FOR SPECIAL REVENUE STUDENT ACT (25)		1,336,323.79	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,327,457.00	1,294,950.00	1,299,900.00
	TOTAL RESTRICTED	1,327,457.00	1,294,950.00	1,299,900.00
	TOTAL REVENUE FROM STATE SOURCES	1,327,457.00	1,294,950.00	1,299,900.00
	TOTAL RECEIPTS	1,327,457.00	1,294,950.00	1,299,900.00
	TOTAL REVENUES	1,327,457.00	1,294,950.00	1,299,900.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
2600 PLANT OPERATIONS & MAINTENANCE				
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
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.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	1,327,457.00	1,294,950.00	1,299,900.00
TOTAL 5200 FUND TRANSFERS		1,327,457.00	1,294,950.00	1,299,900.00
TOTAL EXPENDITURES		1,327,457.00	1,294,950.00	1,299,900.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL REAL PROPERTY TAX	16,763,379.00	18,480,945.00	19,438,146.00
1112	GENERAL PERS PROPERTY TAX	.00	.00	.00
1113	FRANCHISE TAX	.00	.00	.00
1114	PSC PERS PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	.00	.00	.00
	TOTAL AD VALOREM TAXES	16,763,379.00	18,480,945.00	19,438,146.00
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	.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 INCOME	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1925	REIMBURSEMENTS	.00	.00	.00
1993	LOCAL MISCELLANEOUS REIMBURSEM	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	16,763,379.00	18,480,945.00	19,438,146.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	3,467,070.00	1,254,090.00	4,174,536.00
	TOTAL RESTRICTED	3,467,070.00	1,254,090.00	4,174,536.00
	TOTAL REVENUE FROM STATE SOURCES	3,467,070.00	1,254,090.00	4,174,536.00
OTHER RECEIPTS				
BOND PROCEEDS				
5130	ACCRUED INT ON BONDS	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5331	SALE OF BUILDINGS	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	20,230,449.00	19,735,035.00	23,612,682.00
	TOTAL REVENUES	20,230,449.00	19,735,035.00	23,612,682.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	901,292.16	4,077,844.39
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	901,292.16	4,077,844.39
4400 EDUCATIONAL SPECIFIC				
0700	PROPERTY	.00	.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		.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	19,358,295.21	18,833,742.84	19,534,837.61
TOTAL 5200 FUND TRANSFERS		19,358,295.21	18,833,742.84	19,534,837.61
TOTAL EXPENDITURES		19,358,295.21	19,735,035.00	23,612,682.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)		872,153.79	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	790,071.34	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	790,071.34	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1925	REIMBURSEMENTS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	790,071.34	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	2,490,000.00	.00	.00
5120	BOND PREMIUM PROCEEDS	.00	.00	.00
	TOTAL BOND PROCEEDS	2,490,000.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,570,083.40	.00	.00
	TOTAL INTERFUND TRANSFERS	1,570,083.40	.00	.00
	TOTAL OTHER RECEIPTS	4,060,083.40	.00	.00
	TOTAL RECEIPTS	4,850,154.74	.00	.00
	TOTAL REVENUES	4,850,154.74	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	37,157.66	.00	.00
0700	PROPERTY	2,760,000.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		2,797,157.66	.00	.00
4200 LAND IMPROVEMENTS				
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
0840	CONTINGENCY	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,537,142.77	.00	.00
0400	PURCHASED PROPERTY SERVICES	489,658.99	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	7,082.44	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	37,790.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		2,071,674.20	.00	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	1,479,828.78	.00	.00
0400	PURCHASED PROPERTY SERVICES	35,654,193.26	.00	.00
0600	SUPPLIES	20,600.69	.00	.00
0700	PROPERTY	1,106,561.72	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		38,261,184.45	.00	.00
4900 OTHER - FACILITIES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

		LAST FY	CY BUDGET	NY BUDGET
		ACTUALS	APPROP	APPROP
CONSTRUCTION FUND (360)				
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4900 OTHER - FACILITIES		.00	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	48,520.50	.00	.00
TOTAL 5100 DEBT SERVICE		48,520.50	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	300,324.00	.00	.00
TOTAL 5200 FUND TRANSFERS		300,324.00	.00	.00
TOTAL EXPENDITURES		43,478,860.81	.00	.00
TOTAL FOR CONSTRUCTION FUND (360)		-38,628,706.07	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	2,663,903.96	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	2,663,903.96	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	2,663,903.96	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120	BOND PREMIUM PROCEEDS	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	18,887,122.05	19,643,591.40	20,350,293.31
	TOTAL INTERFUND TRANSFERS	18,887,122.05	19,643,591.40	20,350,293.31
OTHER ITEMS				
5600	OTHER ITEMS	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00
	TOTAL OTHER RECEIPTS	18,887,122.05	19,643,591.40	20,350,293.31
	TOTAL RECEIPTS	21,551,026.01	19,643,591.40	20,350,293.31
	TOTAL REVENUES	21,551,026.01	19,643,591.40	20,350,293.31

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	21,551,026.01	19,643,591.40	20,350,293.31
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	21,551,026.01	19,643,591.40	20,350,293.31
	TOTAL EXPENDITURES	21,551,026.01	19,643,591.40	20,350,293.31
	TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	4,005,963.63	4,542,971.48	2,091,243.48
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	110,604.98	45,534.73	45,534.73
	TOTAL EARNINGS ON INVESTMENTS	110,604.98	45,534.73	45,534.73
FOOD SERVICE				
1611	LUNCH - REIMBURSABLE	833,116.06	725,000.00	725,000.00
1612	BREAKFAST - REIMBURSABLE	127,596.20	110,000.00	110,000.00
1621	LUNCH - NON REIMBURSABLE	38,519.17	36,000.00	36,000.00
1622	BREAKFAST - NON REIMBURSABLE	2,643.25	2,500.00	2,500.00
1624	A-LA-CARTE SALES	342,525.36	272,000.00	272,000.00
1629	OTHER LUNCHRM RECEIPTS	72,361.08	3,000.00	3,000.00
1631	CATERING	7,664.31	7,500.00	7,500.00
	TOTAL FOOD SERVICE	1,424,425.43	1,156,000.00	1,156,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	67,393.12	62,000.00	62,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	67,393.12	62,000.00	62,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,602,423.53	1,263,534.73	1,263,534.73
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	67,502.92	67,000.00	67,000.00
	TOTAL RESTRICTED	67,502.92	67,000.00	67,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	451,572.22	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	451,572.22	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	519,075.14	67,000.00	67,000.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	5,455,770.13	4,800,000.00	6,000,000.00
	TOTAL RESTRICTED THROUGH THE STATE	5,455,770.13	4,800,000.00	6,000,000.00
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	769,333.51	250,000.00	250,000.00
	TOTAL UNDEFINED REV TYPE	769,333.51	250,000.00	250,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	6,225,103.64	5,050,000.00	6,250,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	8,346,602.31	6,380,534.73	7,580,534.73
	TOTAL REVENUES	12,352,565.94	10,923,506.21	9,671,778.21

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY 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
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	2,224,883.79	2,590,861.81	2,694,496.29
0200	EMPLOYEE BENEFITS	379,265.72	813,282.15	727,624.34
0280	ON-BEHALF	451,572.22	.00	.00
0300	PURCHASED PROF AND TECH SERV	50,917.76	98,500.00	43,500.00
0400	PURCHASED PROPERTY SERVICES	150,540.88	489,739.44	489,739.44
0500	OTHER PURCHASED SERVICES	77,088.77	138,376.54	138,376.54
0600	SUPPLIES	3,620,896.17	4,141,115.06	4,089,369.10
0700	PROPERTY	16,941.49	1,075,387.75	53,562.32
0800	DEBT SERVICE AND MISCELLANEOUS	14,391.31	35,000.00	35,000.00
0840	CONTINGENCY	.00	1,091,243.46	950,110.18
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		6,986,498.11	10,473,506.21	9,221,778.21
5200 FUND TRANSFERS				
0900	OTHER ITEMS	416,917.30	450,000.00	450,000.00
TOTAL 5200 FUND TRANSFERS		416,917.30	450,000.00	450,000.00
TOTAL EXPENDITURES		7,403,415.41	10,923,506.21	9,671,778.21
TOTAL FOR FOOD SERVICE FUND (51)		4,949,150.53	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

TRUST AND AGENCY FUNDS (7)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	.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

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

TRUST AND AGENCY FUNDS (7)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	.00	.00
5300 CONTINGENCY				
0840	CONTINGENCY	.00	.00	.00
TOTAL 5300 CONTINGENCY		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR TRUST AND AGENCY FUNDS (7)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN 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	.00	.00	.00
5331	SALE OF BUILDINGS	-5,865.00	.00	.00
5341	SALE OF EQUIPMENT ETC	-77,486.38	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-83,351.38	.00	.00
	TOTAL OTHER RECEIPTS	-83,351.38	.00	.00
	TOTAL RECEIPTS	-83,351.38	.00	.00
	TOTAL REVENUES	-83,351.38	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	3,552,413.32	.00	.00
TOTAL 1000 INSTRUCTION	3,552,413.32	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	4,649.21	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	4,649.21	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	12,388.93	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	12,388.93	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	34,240.94	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	34,240.94	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	17,334.35	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	17,334.35	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	36,249.10	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	36,249.10	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	6,823,183.94	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	6,823,183.94	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	1,310,218.41	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	1,310,218.41	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	716.32	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	716.32	.00	.00
TOTAL EXPENDITURES	11,791,394.52	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-11,874,745.90	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

FOOD SERVICE ASSETS (81)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	-175.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	-175.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	-175.00	.00	.00
	TOTAL RECEIPTS	-175.00	.00	.00
	TOTAL REVENUES	-175.00	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2025

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	81,429.20	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	81,429.20	.00	.00
TOTAL EXPENDITURES	81,429.20	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-81,604.20	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

ADULT EDUCATION ASSETS (84)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
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 ASSETS (84)	.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION

TENTATIVE BUDGET REPORT FOR FY 2025

ADULT EDUCATION ASSETS (84)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	184,473,455.08	143,191,309.10	146,873,964.92
TOTAL OF EXPENDITURES FUND 1	152,594,932.26	143,191,309.10	146,873,964.92
TOTAL FOR FUND 1	31,878,522.82	.00	.00
TOTAL OF REVENUES FUND 2	17,441,738.65	12,142,280.94	11,762,946.27
TOTAL OF EXPENDITURES FUND 2	17,441,738.65	12,142,280.94	11,762,946.27
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	1,009,839.29	789,182.80	419,023.87
TOTAL OF EXPENDITURES FUND 21	388,894.28	789,182.80	419,023.87
TOTAL FOR FUND 21	620,945.01	.00	.00
TOTAL OF REVENUES FUND 23	2,798,238.64	2,310,050.41	2,533,173.12
TOTAL OF EXPENDITURES FUND 23	2,798,238.64	2,310,050.41	2,533,173.12
TOTAL FOR FUND 23	.00	.00	.00
TOTAL OF REVENUES FUND 25	3,655,318.14	2,762,290.97	2,762,290.97
TOTAL OF EXPENDITURES FUND 25	2,318,994.35	2,762,290.97	2,762,290.97
TOTAL FOR FUND 25	1,336,323.79	.00	.00
TOTAL OF REVENUES FUND 310	1,327,457.00	1,294,950.00	1,299,900.00
TOTAL OF EXPENDITURES FUND 310	1,327,457.00	1,294,950.00	1,299,900.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	20,230,449.00	19,735,035.00	23,612,682.00
TOTAL OF EXPENDITURES FUND 320	19,358,295.21	19,735,035.00	23,612,682.00
TOTAL FOR FUND 320	872,153.79	.00	.00
TOTAL OF REVENUES FUND 360	4,850,154.74	.00	.00
TOTAL OF EXPENDITURES FUND 360	43,478,860.81	.00	.00
TOTAL FOR FUND 360	-38,628,706.07	.00	.00
TOTAL OF REVENUES FUND 400	21,551,026.01	19,643,591.40	20,350,293.31
TOTAL OF EXPENDITURES FUND 400	21,551,026.01	19,643,591.40	20,350,293.31
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	12,352,565.94	10,923,506.21	9,671,778.21
TOTAL OF EXPENDITURES FUND 51	7,403,415.41	10,923,506.21	9,671,778.21
TOTAL FOR FUND 51	4,949,150.53	.00	.00
TOTAL OF REVENUES FUND 7	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7	.00	.00	.00
TOTAL FOR FUND 7	.00	.00	.00
TOTAL OF REVENUES FUND 8	-83,351.38	.00	.00
TOTAL OF EXPENDITURES FUND 8	11,791,394.52	.00	.00
TOTAL FOR FUND 8	-11,874,745.90	.00	.00
TOTAL OF REVENUES FUND 81	-175.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	81,429.20	.00	.00
TOTAL FOR FUND 81	-81,604.20	.00	.00

KENTON COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2025

ADULT EDUCATION ASSETS (84)	LAST FY ACTUALS	CY BUDGET APPROP	NY 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
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	243,289,061.74	193,148,605.43	198,935,759.36
GRAND TOTAL OF EXPENDITURES	203,631,965.80	193,148,605.43	198,935,759.36
GRAND TOTAL	39,657,095.94	.00	.00