



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

Issue Paper

DATE:

August 29, 2024

AGENDA ITEM (ACTION ITEM):

Consider/Approve 2025 Working Budget

APPLICABLE BOARD POLICY:

4.1 Budget Planning & Adoption

HISTORY/BACKGROUND:

The Working Budget is the final budget for the 2025 fiscal school year. Additional information including the 2025 SEEK Projection, funding ADA, real estate property assessment, 2025 tax rates, salary schedules, bids for services and materials are now available and incorporated into this budget. The attached information summarizes the major changes from the May Tentative Budget to the current Working Budget presented.

FISCAL/BUDGETARY IMPACT:

Total Budgeted Revenue \$ 203.9 million, Total Budgeted Expenditures \$ 169.8 million

RECOMMENDATION:

Approval of the 2025 Working Budget

CONTACT PERSON:

Susan Bentle, Exec Director Finance

Principal/Administrator



District Administrator



Superintendent

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	24,979,477.89	32,030,189.24	37,778,625.72
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL REAL PROPERTY TAX	47,312,070.06	50,143,169.82	52,343,845.00
1112 GENERAL PERS PROPERTY TAX	.00	.00	.00
1113 FRANCHISE TAX	2,940,362.34	2,464,067.28	2,500,000.00
1114 PSC PERS PROPERTY TAX	.00	.00	.00
1115 DELINQUENT PROPERTY TAX	409,768.13	425,489.40	300,000.00
1116 DISTILLED SPIRITS TAX	.00	.00	.00
1117 MOTOR VEHICLE TAX	7,870,555.14	7,913,706.35	7,500,000.00
1118 UNMINED MINERALS TAX	.00	.00	.00
TOTAL AD VALOREM TAXES	58,532,755.67	60,946,432.85	62,643,845.00
SALES & USE TAXES			
1121 UTILITIES TAX	7,102,951.80	6,969,753.35	7,000,000.00
TOTAL SALES & USE TAXES	7,102,951.80	6,969,753.35	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	123,199.14	100,000.00
1192 EXCISE TAX	.00	.00	.00
TOTAL OTHER TAXES	79,009.40	123,199.14	100,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	.00	.00	.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TUITION			
1310 TUITION FROM INDIVIDUALS	195,395.01	188,692.86	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	188,692.86	180,000.00
TRANSPORTATION			
1410 TRANSP FEES - INDIVIDUALS	.00	.00	.00
1420 TRANSP FEES - KY LSD	45,623.59	36,114.71	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	689,095.68	650,000.00
TOTAL TRANSPORTATION	685,808.59	725,210.39	680,000.00
EARNINGS ON INVESTMENTS			
1510 INTEREST INCOME	1,776,006.08	2,412,554.65	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	2,412,554.65	1,100,034.00
STUDENT ACTIVITIES			
1740 STUDENT FEES	85.00	2,277.00	.00
1750 REVENUE FROM ENTERPRISE ACT.	.00	.00	.00
1790 OTHER DISTRICT/STUDENT ACTIVIT	.00	.00	.00
TOTAL STUDENT ACTIVITIES	85.00	2,277.00	.00
COMMUNITY SERVICE ACTIVITIES			
1811 COMMUNITY SERVICE ACTIVITIES	.00	2,261.04	2,500.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	2,261.04	2,500.00
OTHER REVENUE FROM LOCAL SOURCES			
1911 BUILDING RENTAL	174,983.31	244,877.06	175,000.00
1912 BUS RENTAL	167,824.94	178,843.20	150,000.00
1919 OTHER RENTAL REVENUE	.00	4,200.00	.00
1920 CONTRIBUTIONS/DONATIONS	.00	2,948.55	.00
1925 REIMBURSEMENTS	317,844.92	696,451.24	672,495.22
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



WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
1952 SERVICE TO NON KY LSD	.00	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	131,824.97	328.67	100,000.00
1990 MISCELLANEOUS REVENUE	100.00	11,831.20	500.00
1991 TRANSCRIPT FEES	.00	.00	.00
1993 OTHER REBATES	723.95	176.33	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	793,302.09	1,139,656.25	1,097,995.22
TOTAL REVENUE FROM LOCAL SOURCES	69,165,313.64	72,510,037.53	72,804,374.22
REVENUE FROM STATE SOURCES			
STATE PROGRAM			
3111 SEEK PROGRAM	41,773,630.00	37,764,507.00	40,920,659.00
TOTAL STATE PROGRAM	41,773,630.00	37,764,507.00	40,920,659.00
OTHER STATE FUNDING			
3120 OTHER STATE FUNDING	.00	.00	.00
3122 VOCATIONAL TRANSPORTATION	268,510.00	230,615.00	200,000.00
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	230,615.00	200,000.00
EXPENDITURE REIMBURSEMENTS			
3130 NATIONAL BOARD CERIFICATION SU	112,075.00	62,940.00	65,000.00
3131 STATE MISC REIMBURSEMENT	26,351.20	63,725.60	60,000.00
TOTAL EXPENDITURE REIMBURSEMENTS	138,426.20	126,665.60	125,000.00
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	630,650.50	500,000.00
TOTAL REVENUE IN LIEU OF TAXES/STATE	421,446.40	630,650.50	500,000.00
REVENUE FOR ON BEHALF PAYMENTS			

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3900	ON BEHALF PAYMENTS	43,439,338.52	36,365,280.15	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	43,439,338.52	36,365,280.15	.00
	TOTAL REVENUE FROM STATE SOURCES	86,041,539.67	75,117,718.25	41,745,659.00
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	616,063.27	550,000.00
	TOTAL FEDERAL REIMBURSEMENT	484,290.58	616,063.27	550,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	484,290.58	616,063.27	550,000.00
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	1,293,000.00
5220	INDIRECT COSTS TRANSFER	814,884.18	552,614.85	532,631.70
5253	FLEX FOCUS TRANS - INSTRUCT RE	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	2,142,341.18	1,847,564.85	1,825,631.70
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	87,864.75	50,000.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	166,755.12	87,864.75	50,000.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	1,493,737.00	.00	.00

WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	1,935,429.60	1,875,631.70
TOTAL RECEIPTS	159,493,977.19	150,179,248.65	116,975,664.92
TOTAL REVENUES	184,473,455.08	182,209,437.89	154,754,290.64

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	50,210,501.32	51,962,046.65	57,229,830.93
0200 EMPLOYEE BENEFITS	3,741,247.40	3,790,253.29	4,537,704.35
0280 ON-BEHALF	30,807,603.16	25,271,287.60	.00
0300 PURCHASED PROF AND TECH SERV	441,080.52	144,481.30	593,326.87
0400 PURCHASED PROPERTY SERVICES	159,206.79	136,773.83	160,977.60
0500 OTHER PURCHASED SERVICES	138,324.42	79,383.59	173,604.29
0600 SUPPLIES	903,770.86	752,239.05	1,897,895.41
0700 PROPERTY	253,538.26	104,052.57	171,825.42
0800 DEBT SERVICE AND MISCELLANEOUS	73,471.42	122,157.08	90,856.39
TOTAL 1000 INSTRUCTION	86,728,744.15	82,362,674.96	64,856,021.26
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	6,603,165.52	6,924,255.76	7,141,427.09
0200 EMPLOYEE BENEFITS	548,684.32	443,631.48	530,735.66
0280 ON-BEHALF	3,819,321.14	3,363,834.92	.00
0300 PURCHASED PROF AND TECH SERV	7,394.98	8,399.32	12,498.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	24,732.66	23,526.99	36,684.18
0600 SUPPLIES	97,967.89	95,069.06	120,614.00
0700 PROPERTY	5,962.83	4,839.33	3,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	59,619.33	46,056.09	63,180.00
TOTAL 2100 STUDENT SUPPORT SERVICES	11,166,848.67	10,909,612.95	7,908,138.93
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	2,679,572.69	2,654,100.62	3,174,518.48
0200 EMPLOYEE BENEFITS	292,300.72	233,527.31	245,806.41
0280 ON-BEHALF	1,927,220.12	1,523,698.96	.00
0300 PURCHASED PROF AND TECH SERV	7,624.00	6,663.00	23,000.00
0400 PURCHASED PROPERTY SERVICES	6,896.79	20,778.51	52,700.00
0500 OTHER PURCHASED SERVICES	30,954.54	23,451.14	41,784.92
0600 SUPPLIES	102,990.98	149,487.37	348,254.94
0700 PROPERTY	605,427.78	16,343.73	515,039.55
0800 DEBT SERVICE AND MISCELLANEOUS	22,031.77	16,358.85	48,280.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	5,675,019.39	4,644,409.49	4,449,384.30
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	564,044.91	695,343.04	571,607.16
0200 EMPLOYEE BENEFITS	68,003.72	70,708.42	35,376.85
0280 ON-BEHALF	252,267.17	279,129.95	.00
0300 PURCHASED PROF AND TECH SERV	1,521,139.47	1,586,537.66	1,681,685.15
0400 PURCHASED PROPERTY SERVICES	188,021.17	193,944.26	196,913.00
0500 OTHER PURCHASED SERVICES	27,417.69	23,507.43	46,769.65
0600 SUPPLIES	30,454.11	21,088.47	76,135.45

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700	PROPERTY	17,824.46	1,318.57	32,790.64
0800	DEBT SERVICE AND MISCELLANEOUS	61,084.36	52,736.19	56,132.62
0840	CONTINGENCY	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		2,730,257.06	2,924,313.99	2,697,410.52
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	6,742,159.53	6,873,233.80	7,618,294.82
0200	EMPLOYEE BENEFITS	851,047.67	793,965.45	810,049.39
0280	ON-BEHALF	3,832,779.23	3,137,068.63	.00
0300	PURCHASED PROF AND TECH SERV	6,588.09	5,645.45	6,275.00
0400	PURCHASED PROPERTY SERVICES	3,817.14	5,119.79	12,000.00
0500	OTHER PURCHASED SERVICES	26,089.79	24,972.73	41,481.14
0600	SUPPLIES	32,114.41	27,906.92	29,081.29
0700	PROPERTY	15,099.87	2,533.82	9,313.59
0800	DEBT SERVICE AND MISCELLANEOUS	8,088.00	8,331.60	7,450.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		11,517,783.73	10,878,778.19	8,533,945.23
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	1,603,324.53	1,658,239.46	1,745,982.08
0200	EMPLOYEE BENEFITS	398,664.08	418,309.09	511,405.80
0280	ON-BEHALF	766,476.91	666,639.12	.00
0300	PURCHASED PROF AND TECH SERV	108,198.13	80,209.96	142,665.25
0400	PURCHASED PROPERTY SERVICES	.00	.00	560.65
0500	OTHER PURCHASED SERVICES	978,494.89	701,017.98	704,680.07
0600	SUPPLIES	340,087.14	387,789.18	518,491.52
0700	PROPERTY	2,771.43	7,689.76	56,044.81
0800	DEBT SERVICE AND MISCELLANEOUS	.00	649.00	2,300.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		4,198,017.11	3,920,543.55	3,682,130.18
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	5,272,106.74	5,283,064.43	5,766,908.54
0200	EMPLOYEE BENEFITS	1,883,914.80	1,661,194.10	1,790,003.19
0280	ON-BEHALF	1,048,616.40	1,099,275.35	.00
0300	PURCHASED PROF AND TECH SERV	646,361.54	729,896.34	677,451.74
0400	PURCHASED PROPERTY SERVICES	3,627,571.26	2,991,763.91	3,525,255.86
0500	OTHER PURCHASED SERVICES	295,684.53	348,169.63	369,560.43
0600	SUPPLIES	3,153,444.96	3,351,627.29	3,810,238.70
0700	PROPERTY	270,134.68	22,371.17	231,941.40
0800	DEBT SERVICE AND MISCELLANEOUS	1,638.00	9,254.85	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		16,199,472.91	15,496,617.07	16,171,359.86
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	4,440,612.82	4,541,889.67	5,329,382.68
0200	EMPLOYEE BENEFITS	1,572,232.67	1,428,591.43	1,647,753.88
0280	ON-BEHALF	769,976.88	814,606.85	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0300 PURCHASED PROF AND TECH SERV	5,950.00	3,464.69	18,204.89
0400 PURCHASED PROPERTY SERVICES	26,282.63	11,633.67	102,425.74
0500 OTHER PURCHASED SERVICES	57,651.23	248,216.19	305,114.48
0600 SUPPLIES	1,327,026.86	1,112,691.95	1,418,467.19
0700 PROPERTY	1,576,463.71	33,067.43	130,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	14,291.14	11,287.52	25,923.00
TOTAL 2700 STUDENT TRANSPORTATION	9,790,487.94	8,205,449.40	8,977,271.86
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	33,700.00
0200 EMPLOYEE BENEFITS	.00	.00	6,422.55
0280 ON-BEHALF	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	4,000.09
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	400.00
0600 SUPPLIES	.00	.00	818.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	50.00	50.00	20,000.00
TOTAL 3300 COMMUNITY SERVICES	50.00	50.00	65,340.64
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	3,368,628.38	3,725,455.70
TOTAL 5200 FUND TRANSFERS	3,134,754.77	3,368,628.38	3,725,455.70
5300 CONTINGENCY			
0840 CONTINGENCY	.00	.00	32,263,059.36
TOTAL 5300 CONTINGENCY	.00	.00	32,263,059.36
TOTAL EXPENDITURES	152,594,932.26	144,325,827.19	154,754,290.64
TOTAL FOR GENERAL FUND (1)	31,878,522.82	37,883,610.70	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	70,697.53	30,915.00
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	70,697.53	30,915.00
TOTAL REVENUE FROM LOCAL SOURCES		173,709.44	70,697.53	30,915.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
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

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
RESTRICTED				
3200	RESTRICTED STATE REVENUE	4,593,683.92	4,751,245.32	4,465,372.27
	TOTAL RESTRICTED	4,593,683.92	4,751,245.32	4,465,372.27
	TOTAL REVENUE FROM STATE SOURCES	4,593,683.92	4,751,245.32	4,465,372.27
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	12,395,578.29	13,831,805.56	7,145,993.68
	TOTAL RESTRICTED THROUGH THE STATE	12,395,578.29	13,831,805.56	7,145,993.68
	TOTAL REVENUE FROM FEDERAL SOURCES	12,395,578.29	13,831,805.56	7,145,993.68
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	278,767.00	263,217.00	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	263,217.00	275,000.00
	TOTAL OTHER RECEIPTS	278,767.00	263,217.00	275,000.00
	TOTAL RECEIPTS	17,441,738.65	18,916,965.41	11,917,280.95
	TOTAL REVENUES	17,441,738.65	18,916,965.41	11,917,280.95

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	6,419,363.13	6,729,655.79	4,991,964.54
0200	EMPLOYEE BENEFITS	1,762,245.82	1,780,735.61	1,206,408.67
0300	PURCHASED PROF AND TECH SERV	188,574.01	629,707.38	524,468.10
0400	PURCHASED PROPERTY SERVICES	7,180.25	4,351.97	2,982.00
0500	OTHER PURCHASED SERVICES	134,683.55	100,981.46	129,239.30
0600	SUPPLIES	1,645,957.62	3,414,146.35	1,402,816.20
0700	PROPERTY	-843,808.37	1,068,690.66	451,119.08
0800	DEBT SERVICE AND MISCELLANEOUS	18,890.81	58,974.89	38,904.96
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		9,333,086.82	13,787,244.11	8,747,902.85
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	328,658.79	307,246.44	43,303.64
0200	EMPLOYEE BENEFITS	89,922.86	86,542.03	1,791.36
0300	PURCHASED PROF AND TECH SERV	52,059.44	56,275.65	28,510.36
0500	OTHER PURCHASED SERVICES	13,017.45	130,057.97	.00
0600	SUPPLIES	75,608.02	76,266.14	46,041.36
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	135.58	106.38	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		559,402.14	656,494.61	119,646.72
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	1,599,861.34	1,475,291.94	942,833.89
0200	EMPLOYEE BENEFITS	440,350.70	383,983.12	209,817.00
0300	PURCHASED PROF AND TECH SERV	10,950.27	4,005.00	4,750.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	4,000.00
0500	OTHER PURCHASED SERVICES	3,535.16	8,461.88	10,889.44
0600	SUPPLIES	11,023.64	6,803.32	36,829.00
0700	PROPERTY	2,076,493.13	486,173.21	250.00
0800	DEBT SERVICE AND MISCELLANEOUS	25,899.31	16,627.16	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		4,168,113.55	2,381,345.63	1,209,369.33
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	18,045.28	32,790.12	86,960.74
0200	EMPLOYEE BENEFITS	5,569.33	10,566.92	14,560.00
0300	PURCHASED PROF AND TECH SERV	125.80	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	3,000.00
0600	SUPPLIES	.00	.00	8,122.96
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		23,740.41	43,357.04	112,643.70

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	1,386.00	3,092.42
0200	EMPLOYEE BENEFITS	399.35	251.21	.00
0300	PURCHASED PROF AND TECH SERV	77,925.51	1,350.00	80,000.00
0400	PURCHASED PROPERTY SERVICES	-10,510.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	633,169.78	216,222.77	4,000.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	703,184.92	219,209.98	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	437,094.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 2700 STUDENT TRANSPORTATION	48,396.00	437,094.00	.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	926,061.43	924,492.80

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0200	EMPLOYEE BENEFITS	68,145.40	70,101.91	65,540.92
0300	PURCHASED PROF AND TECH SERV	123,403.82	18,121.50	19,490.74
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	26,337.04	20,074.32	18,889.84
0600	SUPPLIES	199,998.47	237,391.03	211,587.11
0700	PROPERTY	7,725.44	3,383.48	4,293.82
0800	DEBT SERVICE AND MISCELLANEOUS	5,210.43	7,307.65	8,625.00
TOTAL 3300 COMMUNITY SERVICES		1,359,270.42	1,282,441.32	1,252,920.23
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	6,801.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	4,249.25	8,074.85	5,000.00
0600	SUPPLIES	236,078.15	84,686.17	50,000.00
0700	PROPERTY	480,255.61	2,588.00	260,074.00
0800	DEBT SERVICE AND MISCELLANEOUS	85.00	95.00	.00
TOTAL 4400 EDUCATIONAL SPECIFIC		722,645.01	102,245.02	315,074.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	397,966.88	103,440.41	72,631.70
TOTAL 5200 FUND TRANSFERS		397,966.88	103,440.41	72,631.70
TOTAL EXPENDITURES		17,441,738.65	19,012,872.12	11,917,280.95
TOTAL FOR SPECIAL REVENUE (2)		.00	-95,906.71	.00

WORKING BUDGET REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		627,864.95	620,945.01	435,364.43
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1710A	ADMISSIONS-ATHLETICS	2,500.00	.00	.00
1720	BOOKSTORE SALES	-5,478.00	653.00	.00
1740	STUDENT FEES	-15,799.96	.00	.00
1750	REVENUE FROM ENTERPRISE ACT.	.00	.00	.00
1750A	DONATIONS-ATHLETICS	.00	.00	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	7,060.14	1,000.00	.00
1790A	OTHER ATHLETIC ACTIVITIES	28,769.91	1,000.00	.00
TOTAL STUDENT ACTIVITIES		17,052.09	2,653.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	17,806.68	24,998.94	.00
1920A	CONTRIBUTIONS/DONATIONS-ATHLET	12,500.00	6,071.00	.00
1993	OTHER REBATES	.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		30,306.68	31,069.94	.00
TOTAL REVENUE FROM LOCAL SOURCES		47,358.77	33,722.94	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	329,615.57	211,711.46	.00
TOTAL INTERFUND TRANSFERS		329,615.57	211,711.46	.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	211,711.46	.00
TOTAL RECEIPTS		381,974.34	245,434.40	.00
TOTAL REVENUES		1,009,839.29	866,379.41	435,364.43

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROX
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	113,455.18	104,606.65	.00
0200 EMPLOYEE BENEFITS	16,853.07	16,903.38	.00
0300 PURCHASED PROF AND TECH SERV	680.00	550.00	.00
0400 PURCHASED PROPERTY SERVICES	420.00	1,500.00	.00
0500 OTHER PURCHASED SERVICES	10,354.98	1,509.89	.00
0600 SUPPLIES	160,295.95	219,060.59	418,012.83
0700 PROPERTY	41,119.90	24,148.82	12,722.00
0800 DEBT SERVICE AND MISCELLANEOUS	6,637.68	4,678.47	280.00
TOTAL 1000 INSTRUCTION	349,816.76	372,957.80	431,014.83
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	419.41	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	606.00	419.41	.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	7,310.88	3,974.75
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	11,310.88	3,974.75
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	4,756.77	4,525.85	.00
0200 EMPLOYEE BENEFITS	1,706.64	1,455.01	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	17,830.00	.00
0600 SUPPLIES	629.00	.00	.00
0700 PROPERTY	.00	28,250.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	7,092.41	52,060.86	.00
2700 STUDENT TRANSPORTATION			
0600 SUPPLIES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,159.21	2,110.18	374.85

WORKING BUDGET REPORT FOR FY 2025

DISTRICT ACTIVITY FUND (21)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 2700 STUDENT TRANSPORTATION	1,159.21	2,110.18	374.85
TOTAL EXPENDITURES	388,894.28	438,859.13	435,364.43
TOTAL FOR DISTRICT ACTIVITY FUND (21)	620,945.01	427,520.28	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE ACADEMY FUND (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	572,670.08	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	740,837.11	572,670.08	.00
	TOTAL REVENUE FROM STATE SOURCES	740,837.11	572,670.08	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,057,401.53	2,296,812.81	2,635,000.00
	TOTAL INTERFUND TRANSFERS	2,057,401.53	2,296,812.81	2,635,000.00
	TOTAL OTHER RECEIPTS	2,057,401.53	2,296,812.81	2,635,000.00
	TOTAL RECEIPTS	2,798,238.64	2,869,482.89	2,635,000.00
	TOTAL REVENUES	2,798,238.64	2,869,482.89	2,635,000.00

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE ACADEMY FUND (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	916,200.18	881,958.91	1,027,725.58
0200	EMPLOYEE BENEFITS	42,908.88	41,058.00	72,302.76
0280	ON-BEHALF	615,984.68	466,956.96	.00
0300	PURCHASED PROF AND TECH SERV	583,574.18	804,145.48	970,378.28
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	247,160.88	293,322.00	305,830.00
0700	PROPERTY	.00	.00	.00
TOTAL 1000 INSTRUCTION		2,405,828.80	2,487,441.35	2,376,236.62
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	15,491.55
0200	EMPLOYEE BENEFITS	.00	.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	.00	19,953.09
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	234,132.47	244,116.85	182,082.00
0200	EMPLOYEE BENEFITS	33,424.94	32,211.57	56,728.29
0280	ON-BEHALF	124,852.43	105,713.12	.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	382,041.54	238,810.29
TOTAL EXPENDITURES		2,798,238.64	2,869,482.89	2,635,000.00
TOTAL FOR SPECIAL REVENUE ACADEMY FUN (23)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE STUDENT ACTIVI		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		1,262,614.97	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	34,969.58	52,992.66	.00
TOTAL EARNINGS ON INVESTMENTS		34,969.58	52,992.66	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	658,173.03	625,146.63	.00
1720	BOOKSTORE SALES	553,962.81	490,777.39	.00
1730	CLUB & OTHER DUES	107,625.06	113,649.66	.00
1740	STUDENT FEES	368,758.83	396,619.44	.00
1790	OTHER DISTRICT/STUDENT ACTIVIT	436,067.32	515,854.20	1,500,000.00
TOTAL STUDENT ACTIVITIES		2,124,587.05	2,142,047.32	1,500,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	233,146.54	126,103.99	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		233,146.54	126,103.99	.00
TOTAL REVENUE FROM LOCAL SOURCES		2,392,703.17	2,321,143.97	1,500,000.00
TOTAL RECEIPTS		2,392,703.17	2,321,143.97	1,500,000.00
TOTAL REVENUES		3,655,318.14	2,321,143.97	1,500,000.00

WORKING BUDGET REPORT FOR FY 2025

SPECIAL REVENUE STUDENT ACTIVI		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0600	SUPPLIES	1,636,770.13	1,705,375.74	1,500,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	280,849.56	305,317.85	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 1000 INSTRUCTION		1,917,619.69	2,010,693.59	1,500,000.00
2900 OTHER INSTRUCTIONAL				
0600	SUPPLIES	71,759.09	77,599.20	.00
TOTAL 2900 OTHER INSTRUCTIONAL		71,759.09	77,599.20	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	329,615.57	211,711.46	.00
TOTAL 5200 FUND TRANSFERS		329,615.57	211,711.46	.00
TOTAL EXPENDITURES		2,318,994.35	2,300,004.25	1,500,000.00
TOTAL FOR SPECIAL REVENUE STUDENT ACT (25)		1,336,323.79	21,139.72	.00

WORKING BUDGET REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	1,293,000.00
TOTAL RESTRICTED		1,327,457.00	1,294,950.00	1,293,000.00
TOTAL REVENUE FROM STATE SOURCES		1,327,457.00	1,294,950.00	1,293,000.00
TOTAL RECEIPTS		1,327,457.00	1,294,950.00	1,293,000.00
TOTAL REVENUES		1,327,457.00	1,294,950.00	1,293,000.00

WORKING BUDGET REPORT FOR FY 2025

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	1,293,000.00
TOTAL 5200 FUND TRANSFERS		1,327,457.00	1,294,950.00	1,293,000.00
TOTAL EXPENDITURES		1,327,457.00	1,294,950.00	1,293,000.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (3)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	19,974,207.00
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	19,974,207.00
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	19,974,207.00

WORKING BUDGET REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (3)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	3,467,070.00	1,254,090.00	3,513,138.00
	TOTAL RESTRICTED	3,467,070.00	1,254,090.00	3,513,138.00
	TOTAL REVENUE FROM STATE SOURCES	3,467,070.00	1,254,090.00	3,513,138.00
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	23,487,345.00
	TOTAL REVENUES	20,230,449.00	19,735,035.00	23,487,345.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

BUILDING FUND (5 CENT LEVY) (3)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	.00	3,483,344.61
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	3,483,344.61
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	20,029,458.79	20,004,000.39
TOTAL 5200 FUND TRANSFERS	19,358,295.21	20,029,458.79	20,004,000.39
TOTAL EXPENDITURES	19,358,295.21	20,029,458.79	23,487,345.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	872,153.79	-294,423.79	.00

WORKING BUDGET REPORT FOR FY 2025

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	1,262,329.41	.00
TOTAL EARNINGS ON INVESTMENTS		790,071.34	1,262,329.41	.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	1,262,329.41	.00
REVENUE FROM STATE SOURCES				
EXPENDITURE REIMBURSEMENTS				
3131	STATE MISC REIMBURSEMENT	.00	10,050.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		.00	10,050.00	.00
TOTAL REVENUE FROM STATE SOURCES		.00	10,050.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	2,490,000.00	34,950,000.00	.00
5120	BOND PREMIUM PROCEEDS	.00	.00	.00
TOTAL BOND PROCEEDS		2,490,000.00	34,950,000.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,570,083.40	1,195,715.87	.00
TOTAL INTERFUND TRANSFERS		1,570,083.40	1,195,715.87	.00
TOTAL OTHER RECEIPTS		4,060,083.40	36,145,715.87	.00
TOTAL RECEIPTS		4,850,154.74	37,418,095.28	.00

WORKING BUDGET REPORT FOR FY 2025

CONSTRUCTION FUND (360)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL REVENUES	4,850,154.74	37,418,095.28	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	37,157.66	7,376.10	.00
0700	PROPERTY	2,760,000.00	250,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		2,797,157.66	257,376.10	.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	1,598,413.88	.00
0400	PURCHASED PROPERTY SERVICES	489,658.99	13,487,201.02	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	7,082.44	-7,082.44	.00
0800	DEBT SERVICE AND MISCELLANEOUS	37,790.00	135,850.00	.00
0900	OTHER ITEMS	.00	620,835.30	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		2,071,674.20	15,835,217.76	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	1,479,828.78	543,648.84	.00
0400	PURCHASED PROPERTY SERVICES	35,654,193.26	8,468,948.07	.00
0600	SUPPLIES	20,600.69	309,904.94	.00
0700	PROPERTY	1,106,561.72	1,359,933.86	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.87	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		38,261,184.45	10,682,436.58	.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



WORKING BUDGET REPORT FOR FY 2025

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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	26,775,030.44	.00
TOTAL FOR CONSTRUCTION FUND (360)		-38,628,706.07	10,643,064.84	.00

WORKING BUDGET REPORT FOR FY 2025

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	2,663,904.05	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	2,663,903.96	2,663,904.05	.00
	TOTAL REVENUE FROM STATE SOURCES	2,663,903.96	2,663,904.05	.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	19,643,591.50	20,819,456.09
	TOTAL INTERFUND TRANSFERS	18,887,122.05	19,643,591.50	20,819,456.09
OTHER ITEMS				
5600	OTHER ITEMS	.00	.00	.00
	TOTAL OTHER ITEMS	.00	.00	.00
	TOTAL OTHER RECEIPTS	18,887,122.05	19,643,591.50	20,819,456.09
	TOTAL RECEIPTS	21,551,026.01	22,307,495.55	20,819,456.09
	TOTAL REVENUES	21,551,026.01	22,307,495.55	20,819,456.09

WORKING BUDGET REPORT FOR FY 2025

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	21,551,026.01	22,307,495.55	20,819,456.09
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		21,551,026.01	22,307,495.55	20,819,456.09
TOTAL EXPENDITURES		21,551,026.01	22,307,495.55	20,819,456.09
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		4,005,963.63	4,542,971.48	4,817,012.90
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	110,604.98	181,889.70	45,534.73
TOTAL EARNINGS ON INVESTMENTS		110,604.98	181,889.70	45,534.73
FOOD SERVICE				
1611	LUNCH - REIMBURSABLE	833,116.06	728,532.46	.00
1612	BREAKFAST - REIMBURSABLE	127,596.20	113,507.30	.00
1621	LUNCH - NON REIMBURSABLE	38,519.17	39,751.25	36,000.00
1622	BREAKFAST - NON REIMBURSABLE	2,643.25	2,362.65	2,500.00
1624	A-LA-CARTE SALES	342,525.36	347,076.60	350,000.00
1629	OTHER LUNCHRM RECEIPTS	72,361.08	2,457.47	3,000.00
1631	CATERING	7,664.31	5,666.20	7,500.00
TOTAL FOOD SERVICE		1,424,425.43	1,239,353.93	399,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1990	MISCELLANEOUS REVENUE	67,393.12	111,249.93	62,000.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		67,393.12	111,249.93	62,000.00
TOTAL REVENUE FROM LOCAL SOURCES		1,602,423.53	1,532,493.56	506,534.73
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	67,502.92	56,617.10	67,000.00
TOTAL RESTRICTED		67,502.92	56,617.10	67,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	451,572.22	461,259.19	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		451,572.22	461,259.19	.00
TOTAL REVENUE FROM STATE SOURCES		519,075.14	517,876.29	67,000.00

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	5,455,770.13	5,908,189.52	6,145,695.00
	TOTAL RESTRICTED THROUGH THE STATE	5,455,770.13	5,908,189.52	6,145,695.00
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	769,333.51	263,184.03	250,000.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	769,333.51	263,184.03	250,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	6,225,103.64	6,171,373.55	6,395,695.00
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	8,221,743.40	6,969,229.73
	TOTAL REVENUES	12,352,565.94	12,764,714.88	11,786,242.63

KENTON COUNTY BOARD OF EDUCATION



WORKING BUDGET REPORT FOR FY 2025

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	2,285,122.98	2,694,496.29
0200	EMPLOYEE BENEFITS	379,265.72	710,924.95	727,624.34
0280	ON-BEHALF	451,572.22	461,259.19	.00
0300	PURCHASED PROF AND TECH SERV	50,917.76	11,160.62	43,500.00
0400	PURCHASED PROPERTY SERVICES	150,540.88	159,268.52	515,899.29
0500	OTHER PURCHASED SERVICES	77,088.77	16,664.13	138,470.24
0600	SUPPLIES	3,620,896.17	3,641,075.72	4,788,464.10
0700	PROPERTY	16,941.49	372,350.14	583,562.32
0800	DEBT SERVICE AND MISCELLANEOUS	14,391.31	6,380.03	35,000.00
0840	CONTINGENCY	.00	.00	1,799,226.05
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 3100 FOOD SERVICE OPERATION	6,986,498.11	7,664,206.28	11,326,242.63
5200	FUND TRANSFERS			
0900	OTHER ITEMS	416,917.30	449,174.45	460,000.00
	TOTAL 5200 FUND TRANSFERS	416,917.30	449,174.45	460,000.00
	TOTAL EXPENDITURES	7,403,415.41	8,113,380.73	11,786,242.63
	TOTAL FOR FOOD SERVICE FUND (51)	4,949,150.53	4,651,334.15	.00

WORKING BUDGET REPORT FOR FY 2025

TRUST AND AGENCY FUNDS (7)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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

WORKING BUDGET REPORT FOR FY 2025

TRUST AND AGENCY FUNDS (7)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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

WORKING BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	-109,527.49	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-83,351.38	-109,527.49	.00
	TOTAL OTHER RECEIPTS	-83,351.38	-109,527.49	.00
	TOTAL RECEIPTS	-83,351.38	-109,527.49	.00
	TOTAL REVENUES	-83,351.38	-109,527.49	.00

WORKING BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	3,552,413.32	3,602,849.86	.00
TOTAL 1000 INSTRUCTION	3,552,413.32	3,602,849.86	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	4,649.21	10,232.80	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	4,649.21	10,232.80	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	12,388.93	14,276.36	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	12,388.93	14,276.36	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	34,240.94	46,768.93	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	34,240.94	46,768.93	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	17,334.35	23,286.08	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	17,334.35	23,286.08	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	36,249.10	38,508.54	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	36,249.10	38,508.54	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	6,823,183.94	6,868,100.33	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	6,823,183.94	6,868,100.33	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	1,310,218.41	1,520,166.63	.00
TOTAL 2700 STUDENT TRANSPORTATION	1,310,218.41	1,520,166.63	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	716.32	36.28	.00

WORKING BUDGET REPORT FOR FY 2025

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	716.32	36.28	.00
TOTAL EXPENDITURES	11,791,394.52	12,124,225.81	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-11,874,745.90	-12,233,753.30	.00

WORKING BUDGET REPORT FOR FY 2025

FOOD SERVICE ASSETS (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN ON SALE OF ASSETS	-175.00	-1,704.83	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	-175.00	-1,704.83	.00
	TOTAL REVENUE FROM LOCAL SOURCES	-175.00	-1,704.83	.00
	TOTAL RECEIPTS	-175.00	-1,704.83	.00
	TOTAL REVENUES	-175.00	-1,704.83	.00

WORKING BUDGET REPORT FOR FY 2025

FOOD SERVICE ASSETS (81)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	81,429.20	342,941.88	.00
TOTAL 3100 FOOD SERVICE OPERATION	81,429.20	342,941.88	.00
TOTAL EXPENDITURES	81,429.20	342,941.88	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-81,604.20	-344,646.71	.00

WORKING BUDGET REPORT FOR FY 2025

ADULT EDUCATION ASSETS (84)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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



WORKING BUDGET REPORT FOR FY 2025

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	184,473,455.08	182,209,437.89	154,754,290.64
TOTAL OF EXPENDITURES FUND 1	152,594,932.26	144,325,827.19	154,754,290.64
TOTAL FOR FUND 1	31,878,522.82	37,883,610.70	.00
TOTAL OF REVENUES FUND 2	17,441,738.65	18,916,965.41	11,917,280.95
TOTAL OF EXPENDITURES FUND 2	17,441,738.65	19,012,872.12	11,917,280.95
TOTAL FOR FUND 2	.00	-95,906.71	.00
TOTAL OF REVENUES FUND 21	1,009,839.29	866,379.41	435,364.43
TOTAL OF EXPENDITURES FUND 21	388,894.28	438,859.13	435,364.43
TOTAL FOR FUND 21	620,945.01	427,520.28	.00
TOTAL OF REVENUES FUND 23	2,798,238.64	2,869,482.89	2,635,000.00
TOTAL OF EXPENDITURES FUND 23	2,798,238.64	2,869,482.89	2,635,000.00
TOTAL FOR FUND 23	.00	.00	.00
TOTAL OF REVENUES FUND 25	3,655,318.14	2,321,143.97	1,500,000.00
TOTAL OF EXPENDITURES FUND 25	2,318,994.35	2,300,004.25	1,500,000.00
TOTAL FOR FUND 25	1,336,323.79	21,139.72	.00
TOTAL OF REVENUES FUND 310	1,327,457.00	1,294,950.00	1,293,000.00
TOTAL OF EXPENDITURES FUND 310	1,327,457.00	1,294,950.00	1,293,000.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	20,230,449.00	19,735,035.00	23,487,345.00
TOTAL OF EXPENDITURES FUND 320	19,358,295.21	20,029,458.79	23,487,345.00
TOTAL FOR FUND 320	872,153.79	-294,423.79	.00
TOTAL OF REVENUES FUND 360	4,850,154.74	37,418,095.28	.00
TOTAL OF EXPENDITURES FUND 360	43,478,860.81	26,775,030.44	.00
TOTAL FOR FUND 360	-38,628,706.07	10,643,064.84	.00
TOTAL OF REVENUES FUND 400	21,551,026.01	22,307,495.55	20,819,456.09
TOTAL OF EXPENDITURES FUND 400	21,551,026.01	22,307,495.55	20,819,456.09
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	12,352,565.94	12,764,714.88	11,786,242.63
TOTAL OF EXPENDITURES FUND 51	7,403,415.41	8,113,380.73	11,786,242.63
TOTAL FOR FUND 51	4,949,150.53	4,651,334.15	.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	-109,527.49	.00
TOTAL OF EXPENDITURES FUND 8	11,791,394.52	12,124,225.81	.00
TOTAL FOR FUND 8	-11,874,745.90	-12,233,753.30	.00
TOTAL OF REVENUES FUND 81	-175.00	-1,704.83	.00
TOTAL OF EXPENDITURES FUND 81	81,429.20	342,941.88	.00
TOTAL FOR FUND 81	-81,604.20	-344,646.71	.00

WORKING BUDGET REPORT FOR FY 2025

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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	240,978,109.45	207,808,523.65
GRAND TOTAL OF EXPENDITURES	203,631,965.80	198,384,835.10	207,808,523.65
GRAND TOTAL	39,657,095.94	42,593,274.35	.00