



CHRISTIAN COUNTY

— PUBLIC SCHOOLS —

A Community Committed to Phenomenal Schools

# Working Budget 2025-26

Chris Bentzel, Superintendent

Jessica Darnell, Director of Business

- Required to be approved by the Board of Education and submitted to KDE by September 30 of each year
- Most up-to-date as possible with current year staffing and grant allocations

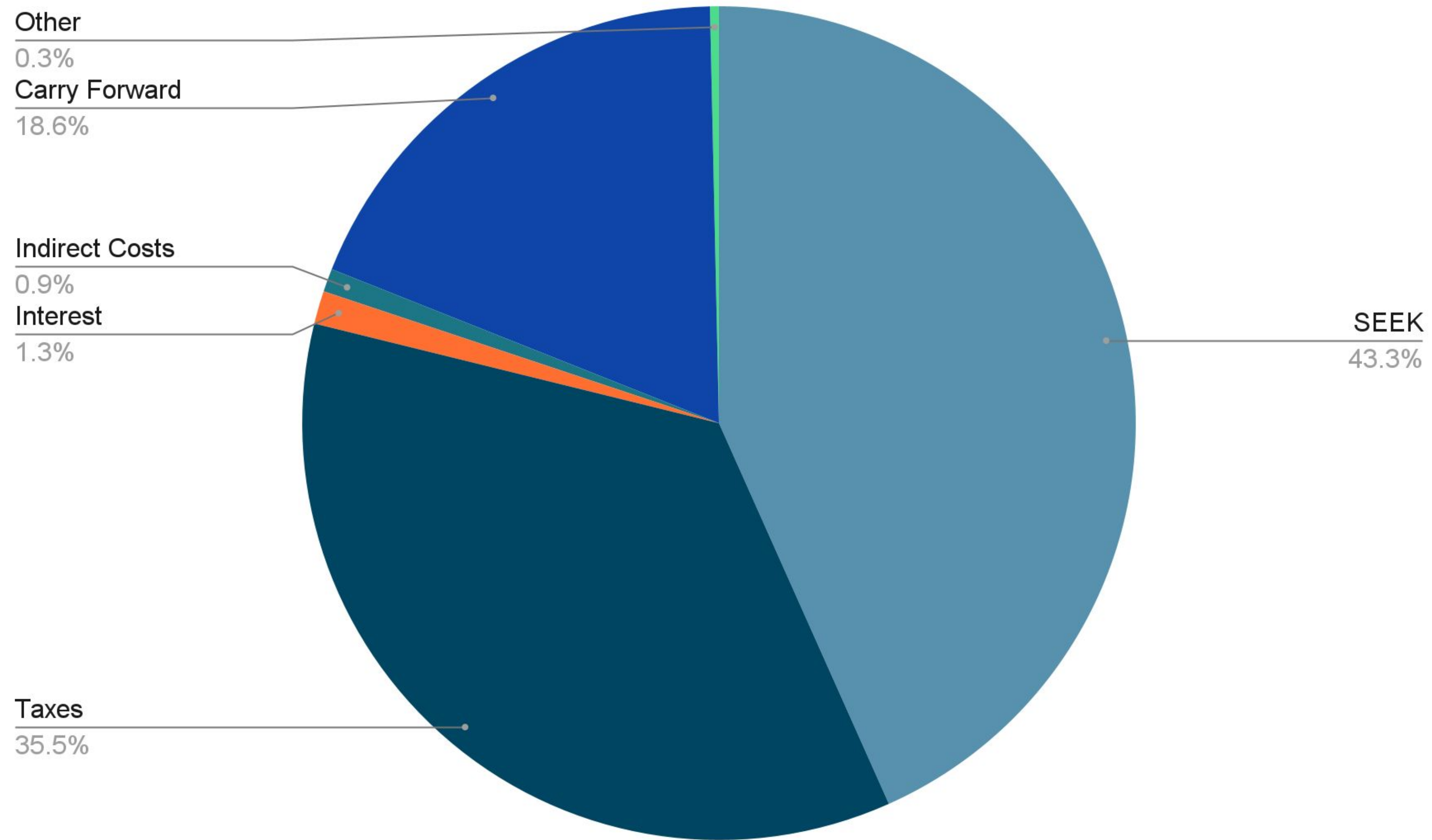


# Revenue

- General Fund 1: Property Taxes, SEEK, Interest, State Grant, Federal Sources, Miscellaneous
- Special Revenue Fund 2: State Grants; Federal Grants
- District Activity Fund 21: Donations, Student Fees
- School Activity Fund 25: Fundraisers, Ticket Sales, Donations
- Capital Outlay Fund 310: SEEK
- FSPK Building Fund 320: SEEK, Property Taxes, Interest
- Food Service Fund 51: Breakfast/Lunch Fees, State Funds, Federal Funds, Interest
- Daycare Fund 52: Childcare Fees, State Funds, Federal Funds



# Revenue - General Fund

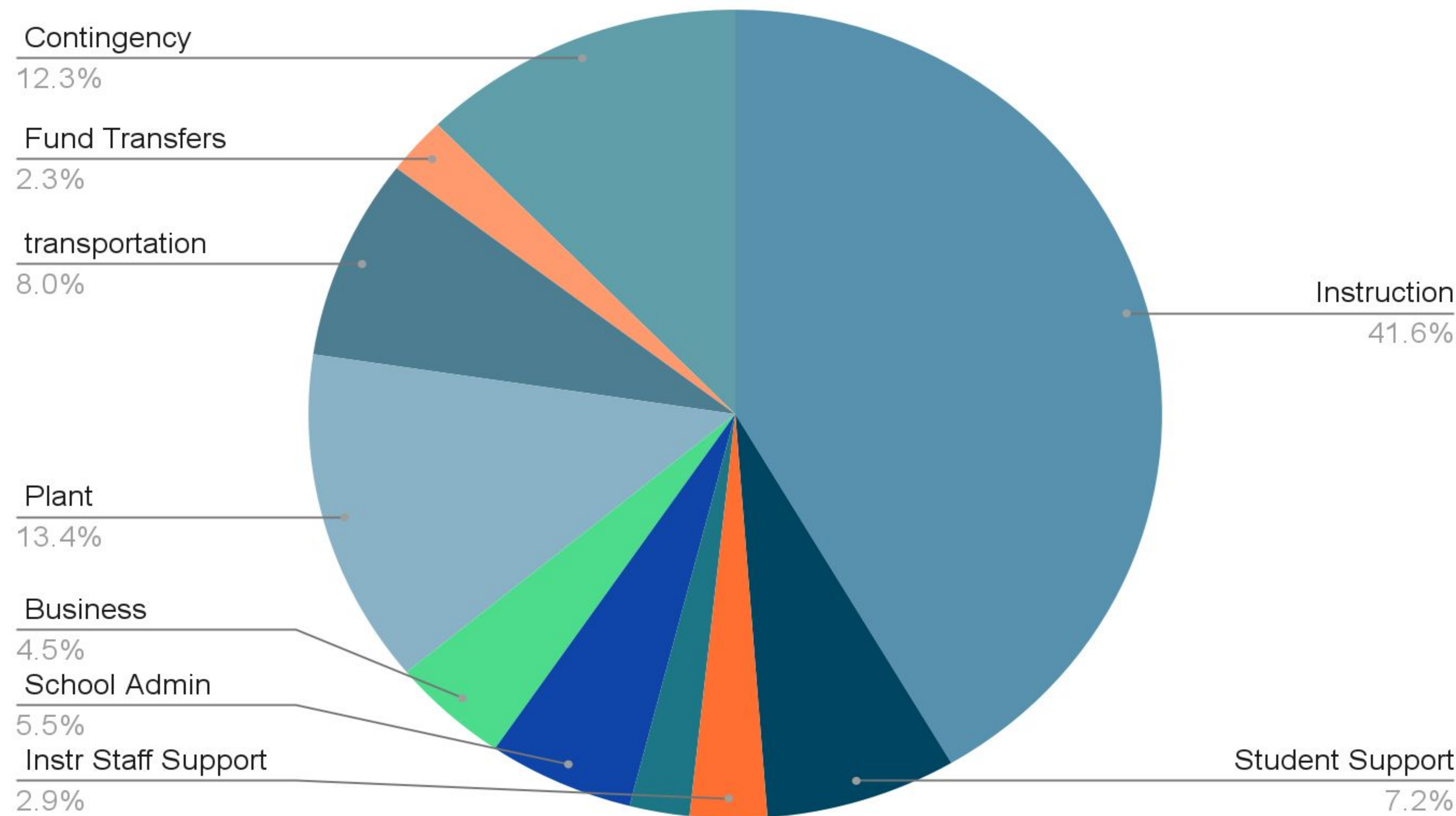


# Expenditures

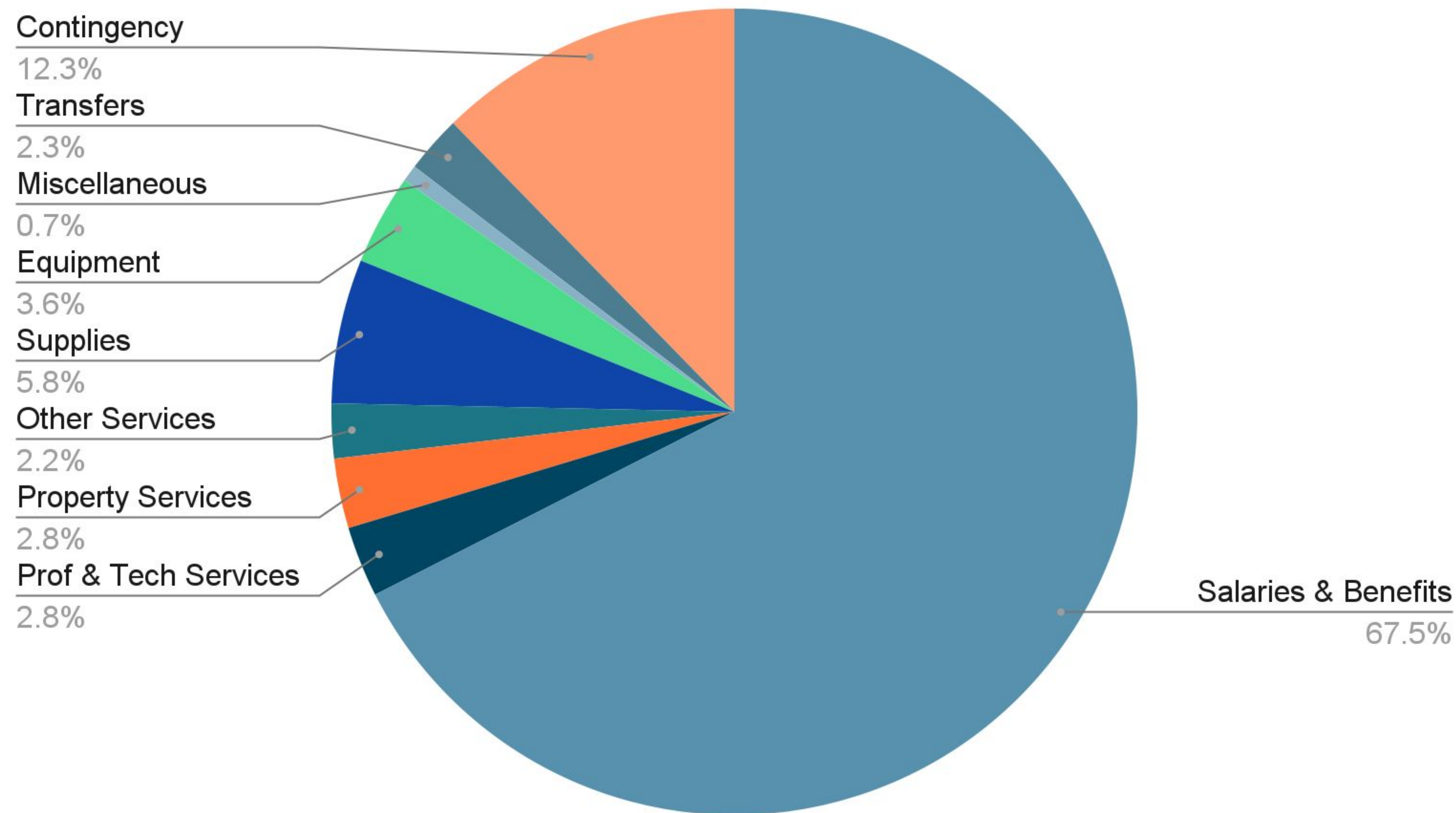
- Instruction: Any and all instruction (certified, classified, substitutes, athletics, extracurricular, special education)
- Student Support: DPP, Social Workers, Nurses, Speech, OT/PT, School Psychologists, Guidance Counselors
- Instructional Staff Support: Assistant Superintendent Instruction, Library Media Specialists, School Technology Assistants, STLP
- District Admin Support: School Board, Superintendent, Director of Communication
- School Admin Support: Principals, Assistant Principals, Bookkeepers/Secretary
- Business Support: Director of Technology & Department; Director of Personnel & Department; Director of Finance & Department (AP/Payroll/Inventory); Assistant Superintendent of Operations
- Plant Operations & Maintenance: Director of Facilities; Maintenance Department; Custodial Staff; Grounds Staff
- Student Transportation: Director of Transportation; Transportation Department; Bus Drivers; Bus Monitors



# Expenditures - General Fund (by Function)



# Expenditures - General Fund by Object



# Expenditures - Objects, Defined

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





# Capital Outlay & FSPK Building Funds

- Total Debt Service \$6,765,211 (bond payments)
- Capital Outlay \$728,841
- FSPK Building Fund \$4,413,132
- General Fund \$1,623,238



# Special Revenue

Fund 2 incorporates all state and federal grant funds received by the District.

Fund 21 - District Activity Funds - student fees for classroom items, donations for students and/or teachers

Fund 25 - School Activity Funds - all activities held by student body at each school divided by the club/group/sport



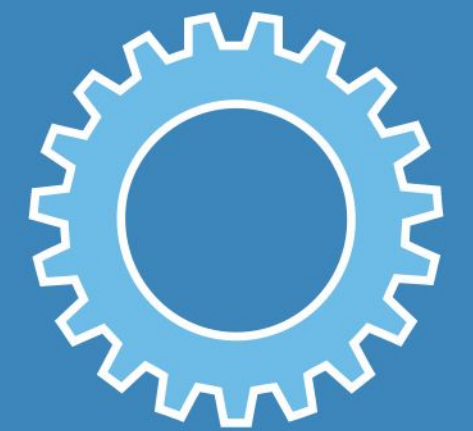
# State Grants - FY26 Allocations

· Local Area Vocational Center	\$930,966
· KETS Technology	\$166,000
· Extended School Services	\$312,015
· Safe Schools	\$139,073
· KERA Preschool	\$1,033,879
· KECSAC	\$385,220
· Community Education	\$20,000
· FRYSC	\$920,274
· Gifted & Talented	\$100,090
· School Based Mental Health	\$43,095
· School Resource Officers	<u>\$300,000</u>
	\$4,350,612



# Federal Grants - FY26 Allocations

. Title I Part A	\$4,560,393
. Title I Part D Neglected & Delinquent	\$141,554
. Title II Part A Teacher Quality	\$576,227
. Title I Neglected & Delinquent DTC	\$33,000
. Title I Part C Migrant	\$147,191
. Title III Limited English Proficiency	\$36,421
. Title IV Part A	\$320,894
. Title V Rural & Low Income	\$264,533
. IDEA B Basic	\$2,651,660
. IDEA B Preschool	\$187,115
. Title II Carl Perkins	\$201,396
. WIOA Title I Youth Program	<u>\$77,871</u>
	\$9,198,255





# Proprietary Funds

Food Service and Daycare Funds

Proprietary Funds are to be self-sufficient without assistance from the General Fund.

Food Service carry forward \$1,269,213

Daycare carry forward \$1,820,226

Both Proprietary funds began the FY26 with surplus or carry forward balances (not a deficit)

