



CHRISTIAN COUNTY

— PUBLIC SCHOOLS —

A Community Committed to Phenomenal Schools

# Draft Budget 2026-27

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- Draft budget is an estimate based on information available at the time of presentation
- Review of information to begin discussion and planning for next fiscal year
- Not required to be approved or adopted by the Board of Education
- Tentative Budget - May - requires Board adoption and KDE approval
- Working Budget - September - requires Board adoption and KDE approval



# Revenue

- SEEK Funding:
  - SEEK funding \$31,235,741, projected decrease \$2,551,400
  - Projected ADA 7,088.41, reduction of 200 due to 3-yr historical trend
  - Property Assessment increase 5% due to historical trend
  - No change to state SEEK factors (base, transportation percentage, etc)
- District Carry Forward:
  - Carry Forward \$10,225,225
  - Decrease \$4,308,714



# Expenditures

- Staffing of schools follows the staffing formula approved by the Board of Education
- Salary Schedule:
  - As proposed by Salary Schedule Committee, various changes to levels and reorganization of salary schedules, 3% increase on most levels (some more than that as requested by department)
  - Projected cost for Classified \$775,000 (includes District cost of Social Security, Medicare and CERS)
  - Projected cost for Certified \$1,160,000 (includes District cost of Medicare and TRS)
- Funds are NOT budgeted for replacement bus cycle purchases
- Technology replacement purchases are NOT budgeted
- KTRS rate 3% (no anticipated changes at this time)
- CERS rate 17.43% (current rate 18.62%, decrease 1.19)



# Capital Outlay & FSPK Building Funds

- Capital Outlay Budget: \$708,841
- FSPK Budget: \$4,292,032
- Expenditures from Capital Outlay & FSPK Building Funds are for Debt payments for the district



# Special Revenue Funds

- No budgets are included in the Draft for Special Revenue funds - which include all State and Federal grant programs
- It is too early at this point to estimate how much grant funding will be received for FY27



# Proprietary Funds

## Food Service Funds and Daycare Funds

These budgets are copies of the current operating budgets for FY26. There will be no significant changes to the current budgets

