



CHRISTIAN COUNTY

— PUBLIC SCHOOLS —

A Community Committed to Phenomenal Schools

Working Budget 2026-27

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

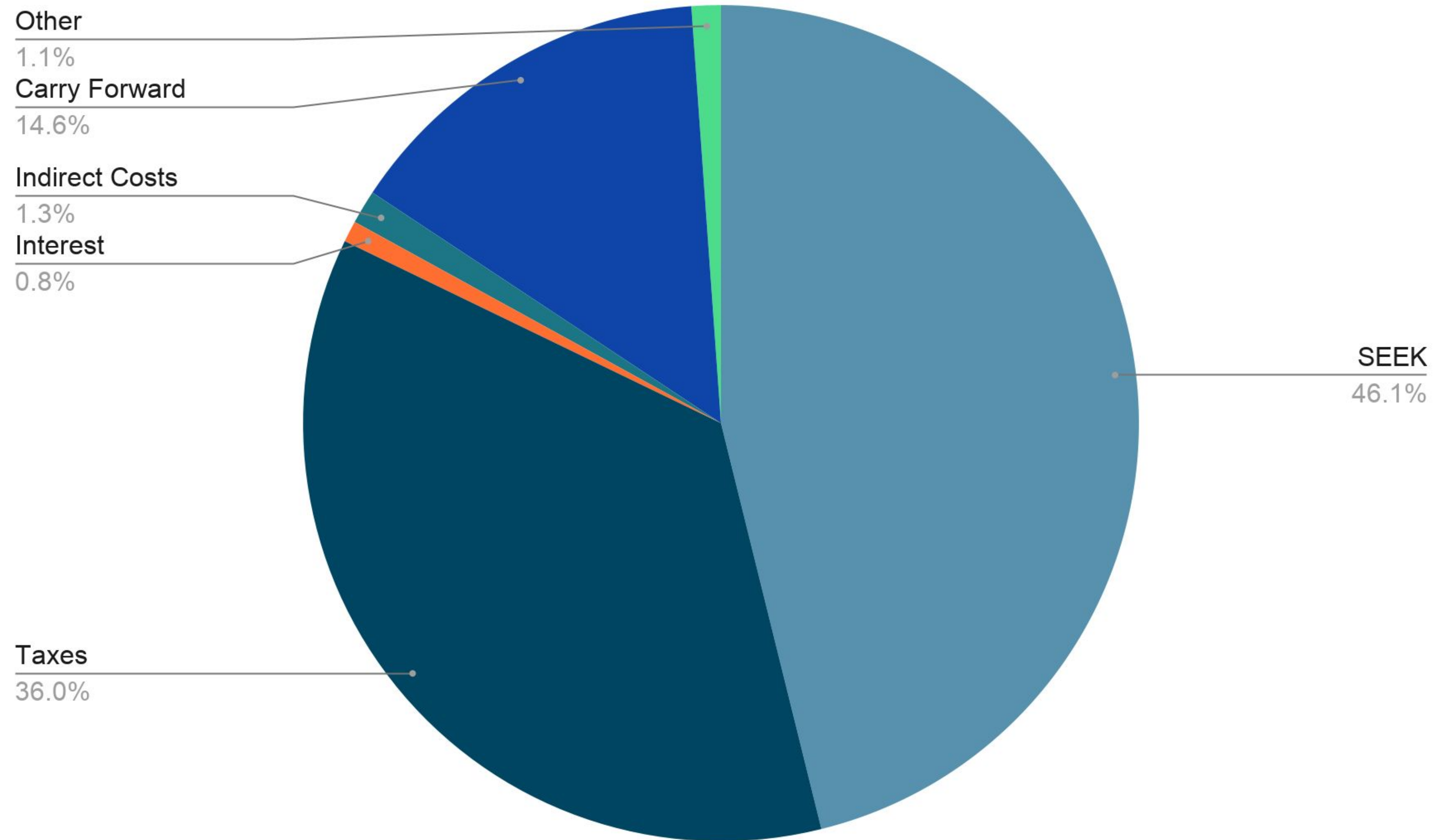


Revenue

- . 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
- . Construction Fund 360: Construction Projects
- . Debt Service Fund 400: Debt Payments
- . Food Service Fund 51: Breakfast/Lunch Fees, State Funds, Federal Funds, Interest
- . Daycare Fund 52: Childcare Fees, State Funds, Federal Funds



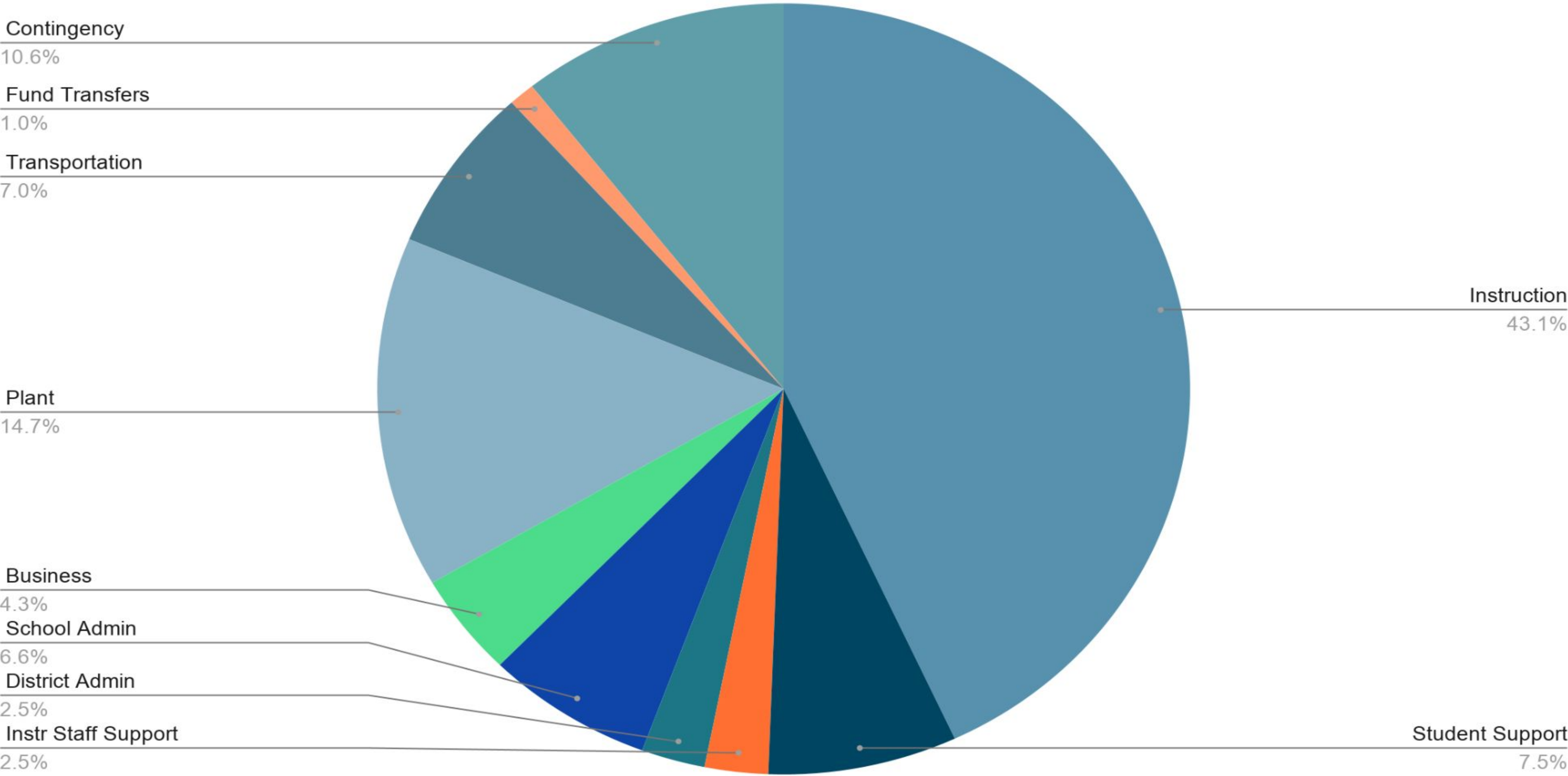
Revenue - General Fund



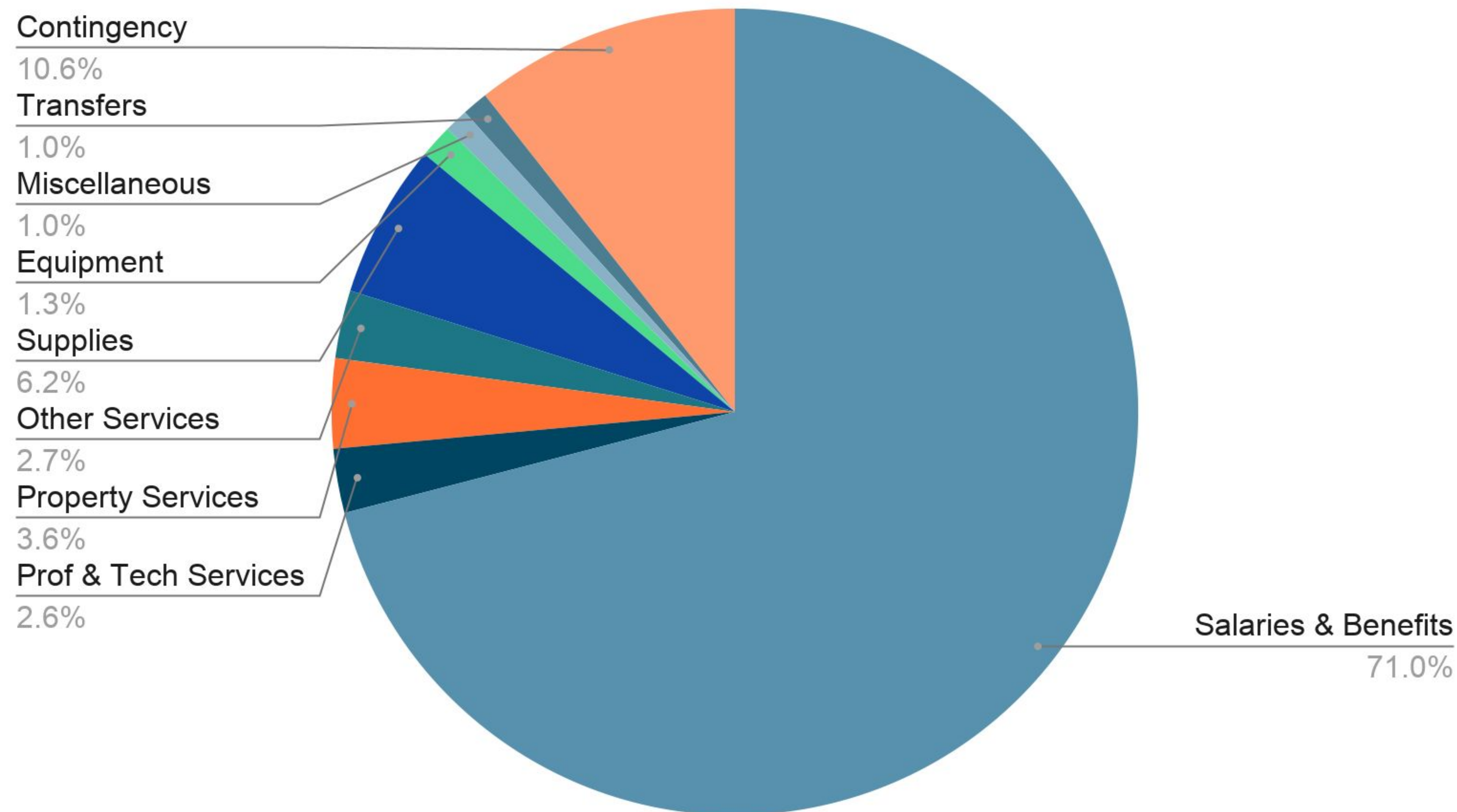
Expenditures

- 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

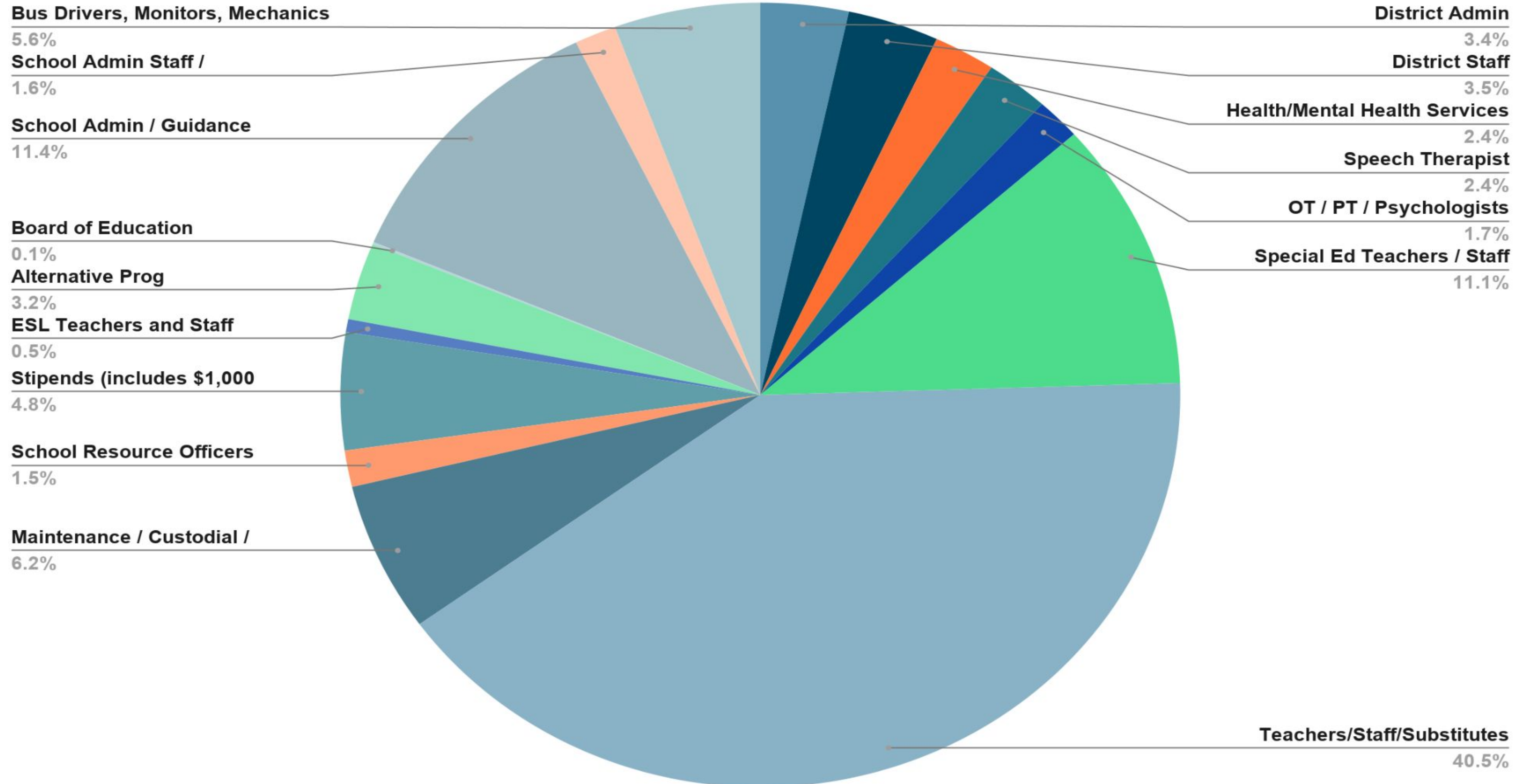
Expenditures - General Fund (by Function)



Expenditures - General Fund by Object



Expenditures -Salaries/Benefits by Group



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 \$5,997,118 (bond payments)
- Capital Outlay \$720,568
- FSPK Building Fund \$4,892,657
- General Fund \$596,626
- Remaining Available after Bond Payments = \$212,733



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 - FY27 Allocations

· Local Area Vocational Center	\$903,583
· KETS Technology	\$166,000
· Extended School Services	\$311,378
· Safe Schools	\$135,230
· KERA Preschool	\$1,187,673
· KECSAC	\$573,155
· Community Education	\$20,000
· FRYSC	\$857,300
· Gifted & Talented	\$110,382
· School Based Mental Health	\$43,095
· School Resource Officers	<u>\$340,000</u>
	\$4,647,796



Federal Grants - FY27 Allocations

. Title I Part A	\$4,495,614
. Title I Part D Neglected & Delinquent	\$159,456
. Title II Part A Teacher Quality	\$641,074
. Title I Neglected & Delinquent DTC	\$21,000
. Title I Part C Migrant	\$48,195
. Title III Limited English Proficiency	\$40,740
. Title IV Part A	\$341,204
. Title V Rural & Low Income	\$291,885
. IDEA B Basic	\$2,595,800
. IDEA B Preschool	\$190,859
. Title II Carl Perkins	\$226,671
. WIOA Title I Youth Program	<u>\$87,778</u>
	\$9,140,276



Proprietary Funds

Food Service and Daycare Funds

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

Food Service carry forward \$975,770

Daycare carry forward \$1,647,145

Both Proprietary funds began the FY27 with surplus or carry forward balances (not a deficit)

