

BEECHWOOD BOARD OF EDUCATION

GENERAL FUND WORKING BUDGET

SY 2024-2025

		2022	2023	2024	Working Budget 2025
REVENUE SUMMARY					
0999	Carry Forward	1,545,859	1,999,570	1,754,003	2,666,736
1111-1999	Local Funding	6,795,380	7,103,492	7,156,311	7,135,144
3111-3131	State Funding	8,080,145	9,395,097	8,419,023	9,170,669
5210	Funds Transferred In	-	-	463,978	-
TOTAL REVENUE		16,421,384	18,498,159	17,793,315	18,972,549

WITHOUT CARRYFORWARD **14,875,526 16,498,589 15,575,334 16,305,813**

EXPENSE SUMMARY		2022	2023	2024 Budget	2025
0110-0120	CERTIFIED SALARY	6,185,865	6,297,422	6,242,452	7,075,789
0130-0150	CLASSIFIED SALARY	1,287,226	1,370,352	1,471,215	1,887,317
0170	PARAPROFESSIONAL	225,967	183,927	181,418	246,780
0200-0299	EMPLOYEE BENEFITS	4,294,386	5,222,063	4,333,699	5,441,366
0300's	OUTSIDE SERVICES	363,338	430,855	424,510	638,904
0400's	PROPERTY SERVICES	362,588	407,516	518,214	453,295
0500's	OTHER SERVICES	347,982	394,712	392,619	534,971
0600's	SUPPLIES & MATERIALS	881,567	939,331	890,982	1,309,961
0700's	PROPERTY	113	289,473	124,640	193,374
0800's	MISCELLANEOUS	30,760	40,633	28,259	48,950
0900's	DEBT AND BANK CHARGES	429,023	1,083,936	515,914	138,784
TOTAL EXPENSE		14,408,814	16,660,220	15,123,922	17,969,491

Carryforward **1,003,057**

\$ 3,235 \$ 3,193 \$ 3,216 \$ 3,412

BEECHWOOD BOARD OF EDUCATION

GENERAL FUND WORKING BUDGET

Fund Summary - Object Detail
SY 2024-2025

Salary Staff increased 3% plus Step; Hourly Staff Increase \$1

		2022	2023	2024	Working Budget 2025
1	GENERAL FUND REVENUE				
0999	BEGINNING BALANCE CARRY FORWAR	-	-	-	-
0999C	COMMITTED BEGIN BALANCE	-	-	-	-
0999N	NON SPENDABLE BEGIN BALANCE	101,504	34,550	34,274	130,774
0999R	RESTRICTED BEGIN BALANCE	-	-	-	-
0999U	UNASSIGNED BEGIN BALANCE	1,444,355	1,965,020	1,719,729	2,535,961
1111	GENERAL REAL PROPERTY TAX	5,058,686	5,156,777	4,945,771	5,276,670
1113	PSC REAL PROPERTY TAX	79,858	81,939	83,035	105,980
1117	MOTOR VEHICLE TAX	360,118	419,139	447,052	414,756
1121	UTILITIES TAX	478,231	462,042	527,106	420,000
1140	PENALTY & INTEREST ON TAX	603	23,835	6,737	1,000
1191	OMITTED PROPERTY TAX	762	37,288	2,142	5,000
1310	TUITION FROM INDIVIDUALS	484,530	475,574	530,299	575,000
1310P	TUITION PRESCHOOL	18,573	2,402	18,262	20,000
1312	TUITION SUMMER SCHOOL	-	1,350	150	-
1340	TUITION APPLICATION FEE	1,600	275	475	1,000
1410	TRANSPORTATION FEES	3,737	17,866	11,357	3,000
1510	INTEREST INCOME	19,852	197,123	287,844	50,000
1740	STUDENT FEES	165,516	148,647	189,741	161,000
1911	BUILDING RENTAL	28,657	30,917	32,402	31,300
1912	BUS RENTAL	-	2,538	2,779	-
1920	CONTRIBUTIONS/DONATIONS	290	6,243	10,610	10,000
1925	REIMBURSEMENTS (NON-GVT)	47,085	2,955	23,708	12,438
1980	MISCELLANEOUS REVENUE	735	5,792	1,233	-
1990	MISCELLANEOUS REVENUE	15,680	16,308	23,777	18,000
1993	LOCAL MISCELLANEOUS REVENUE	30,867	484	-	30,000
3111	SEEK PROGRAM	4,306,688	4,728,363	4,646,660	4,410,419
3122	STATE VOCATIONAL TRANSPORTATION	11,965	29,808	16,010	3,000
3123	STATE VOCATIONAL SCHOOL	1,567	-	-	5,000
3126	STATE SUB REIMBURSEMENT	-	-	125	-
3130	NATIONAL BOARD REIMBURSEMENT	9,317	18,000	14,000	15,000
3131	MISCELLANEOUS STATE REIMBURSEMENT	-	6,086	2,590	-
3132	SPEECH LANGUAGE PATHOL REIMB	-	3,200	3,600	-
3800	REVENUE IN LIEU OF TAXES/STATE	17,701	16,025	15,959	15,500
3900	ON BEHALF PAYMENTS	3,727,227	4,581,786	3,701,150	4,711,750
4700	FEDERAL REV THRU INTERMED SRC	-	-	1,560	-
4810	MEDICAID REIMBURSEMENT	5,681	11,829	17,370	10,000
5210	FUND TRANSFER	-	-	463,978	-
5311	SALE OF LAND	-	14,000	-	-
5341	SALE OF EQUIPMENT	-	-	11,831	-
	TOTAL REVENUE	16,421,384	18,498,159	17,793,315	18,972,549
	WITHOUT CARRYFORWARD & TRANSFER	14,869,844	16,486,760	16,021,942	16,295,813
1	GENERAL FUND EXPENSES				
0110	CERTIFIED PERMANENT SALARY	5,248,677	5,312,506	5,277,002	5,973,374
0111	CERT EXTENDED DAYS SALARY	179,943	175,815	188,126	229,775
0112	CERTIFIED EXTRA SERVICE PAY	523,691	577,608	542,507	637,367
0113	CERTIFIED NON-CONTRACT	103,279	69,673	99,182	71,086
0114	NATIONAL BOARD CERTIFICATE	15,600	18,000	14,133	18,000
0116	SPEECH/PATHOLOGY CERTIFICATE	-	3,200	3,067	3,200
0120	CERTIFIED SUBSTITUTE SALARY	114,676	140,621	118,435	142,988
0130	CLASSIFIED REGULAR SALARY	1,219,807	1,257,332	1,281,197	1,694,409
0131	CLASSIFIED EXTRA DUTY PAY	43,559	75,718	84,863	79,174
0133	SPEECH LANGUAGE PATHOLOGIST	-	-	68,187	76,489
0140	CLASSIFIED OVERTIME SALARY	17,412	21,193	13,137	20,500
0150	CLASSIFIED SUBSTITUTE SALARY	6,447	16,109	23,831	16,745
0170	CLASSIFIED/PARAPROF SALARY	225,967	183,927	181,418	246,780
0221	EMPLOYER FICA CONTRIBUTION	79,967	84,226	87,031	96,733
0222	EMPLOYER MEDICARE CONTRIBUTION	105,757	108,890	111,119	124,075
0231	KTRS EMPLOYER CONTRIBUTION	189,998	194,373	192,254	207,232
0232	CERS EMPLOYER CONTRIBUTION	299,226	307,623	272,268	346,061
0253	KSBA UNEMPLOYMENT INSURANCE	10,747	12,353	12,594	13,362
0260	WORKMENS COMPENSATION	30,084	27,825	29,293	46,653
0270	OTHER EMPLOYEE BENEFITS	6,090	-	-	-
0280	ON BEHALF PAYMENTS	3,572,517	4,486,746	3,628,541	4,606,750
0299	OTHER EMPLOYEE BENEFITS	-	28	599	500
	PAYROLL TOTAL	11,993,444	13,073,765	12,228,783	14,651,252

BEECHWOOD BOARD OF EDUCATION

GENERAL FUND WORKING BUDGET

Fund Summary - Object Detail
SY 2024-2025

Salary Staff increased 3% plus Step; Hourly Staff Increase \$1

	2022	2023	2024	Working Budget 2025
0311 TAX COLLECTION FEES	99,833	101,562	105,418	120,000
0312 KSBA POLICY SERVICE	-	-	-	-
0322 PROFESSIONAL EDUCATION SERVICE	-	-	-	-
0335 OTHER PROFESSIONAL CONSULTANT	2,600	2,344	-	12,000
0338 REGISTRATION FEES	27,481	21,001	33,260	31,547
0339 OTHER PROFESSIONAL SERVICES	1,999	19,669	49,615	69,277
0341 DRUG AND ALCOHOL TESTING	512	535	257	750
0342 AUDITING SERVICES	19,300	17,500	18,025	18,566
0343 LEGAL SERVICES	22,200	28,000	26,619	24,000
0344 FINANCIAL SERVICES	10,695	11,061	21,283	12,042
0345 MEDICAL SERVICES	-	-	-	505
0346 ARCHITECTURAL & ENGINEERING SVCS	-	-	-	1,500
0347 SECURITY SERVICES	16,940	26,618	26,651	35,000
0349 OTHER PROFESSIONAL SERVICES	161,779	202,565	143,382	313,717
0411 WATER/SEWAGE	42,606	47,688	51,846	50,000
0421 SANITATION SERVICE - GARBAGE	22,922	28,982	25,222	24,000
0422 SNOW REMOVAL	13,827	4,418	450	4,500
0423 CONTRACT CUSTODIAL	-	-	-	-
0424 CONTRACT GROUNDS SERVICE	-	15,800	52,500	57,161
0425 PEST CONTROL SERVICES	3,727	4,048	3,245	3,000
0432 TECHNOLOGY REPAIR & MAINT.	1,484	185	-	3,500
0433 EQUIPMENT REPAIR & MAINT	16,500	14,385	24,699	14,300
0434 BUILDING REPAIR AND MAINT	125,884	126,631	204,409	141,500
0435 VEHICLE REPAIR & MAINT	26,834	55,911	45,945	45,000
0438 ROOF REPAIRS AND MAINTENANCE	-	-	-	2,000
0441 LAND AND BUILDING RENT	45,858	50,000	51,827	47,134
0442 EQUIPMENT & VEHICLE RENT	2,784	7,743	5,093	5,000
0444 COPIER RENTAL	43,319	42,776	44,613	42,000
0492 ASBESTOS REMOVAL	-	-	2,215	2,200
0498 FENCING REPAIR AND MAINT.	10,026	2,950	650	2,000
0514 CONTRACT BUS SERVICES	6,819	6,000	5,500	10,000
0522 PROPERTY INSURANCE	109,167	110,462	131,546	211,800
0523 FIDELITY BOND	1,605	-	672	1,000
0525 GENERAL LIABILITY	-	8,792	-	-
0527 STUDENT LIABILITY INSURANCE	43,227	43,611	44,586	45,000
0529 OTHER INSURANCE	4,927	3,679	171	9,000
0531 POSTAGE & PO BOX RENT	6,719	8,231	6,242	8,050
0532 TELEPHONE	24,592	39,697	21,881	23,000
0533 ON-LINE NETWORK	95,981	95,041	85,621	117,600
0541 RADIO & TV ADVERTISING	-	-	-	-
0542 NEWSPAPER ADVERTISING	982	2,096	1,466	3,000
0559 OTHER PRINTING	9,698	14,594	17,382	20,700
0561 TUITION TO KY LSD	21,125	25,261	30,561	45,000
0580 TRAVEL - OUT OF DISTRICT	29,960	43,249	52,491	50,821
0610 GENERAL SUPPLIES	208,585	222,784	235,309	442,318
0610B SUPPLIES BAND	2,170	-	10,000	10,000
0621 NATURAL GAS	7,499	259,358	(315)	-
0622 ELECTRICITY	283,841	40,249	280,914	336,300
0626 GASOLINE	6,131	8,119	5,311	10,000
0627 DIESEL FUEL	12,045	12,601	11,486	16,000
0641 LIBRARY BOOKS	3,844	6,638	8,112	4,200
0642 PERIODICALS & NEWSPAPERS	9,319	986	634	2,800
0643 SUPPLEMENTAL BOOKS	-	-	13,900	-
0644 TEXTBOOKS	63,886	57,050	53,598	54,970
0645 AUDIOVISUAL MATERIALS	494	-	664	500
0646 TESTS	28,510	38,027	33,520	34,852
0647 REFERENCE MATERIALS	1,483	(2,809)	1,647	4,000
0650 SUPPLIES - TECHNOLOGY RELATED	165,906	108,525	80,317	161,200
0653 SOFTWARE	-	53,756	46,418	118,917
0692 HEALTH SUPPLIES	7,566	6,787	8,663	15,000
0694 EQUIPMENT SUPPLIES - COPY PAPER	10,053	19,436	14,455	11,900
0697 OTHER SUPPLIES - CONSUMABLES	70,236	107,822	86,349	87,005
0731 MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-
0732 VEHICLES	-	46,045	29,614	-
0733 FURNITURE & FIXTURES	-	163,358	17,774	50,167
0734 COMPUTERS & RELATED EQUIPMENT	113	39,069	19,114	70,484
0735 TECHNOLOGY SOFTWARE	-	8,612	-	33,000
0739 OTHER EQUIPMENT	-	32,388	58,138	39,723
0810 DUES	21,990	28,986	20,827	32,450
0840 CONTINGENCY	-	-	-	-
0891 GRADUATION EXPENSES	8,469	11,022	7,774	15,000
0894 INSTRUCTION FIELD TRIPS	-	36	-	500
0895 STUDENT TRANSPORTATION	-	-	158	-
0899 OTHER MISC/BACKGROUND CHECKS	301	590	(500)	1,000
0910 FUND TRANSFERS OUT	429,023	999,023	515,914	138,784
0950 SPECIAL ITEMS/NON RECURRING	-	84,912	-	-
TOTAL EXPENSE	14,408,814	16,660,220	15,123,922	17,969,491

**BEECHWOOD BOARD OF EDUCATION
GENERAL FUND WORKING BUDGET**

Fund Summary - Object Detail
SY 2024-2025

Salary Staff increased 3% plus Step; Hourly Staff Increase \$1

	2022	2023	2024	Working Budget 2025
BUDGETED CONTINGENCY	2,012,570	1,837,939	2,669,394	1,003,057

BEECHWOOD BOARD OF EDUCATION
CAPITAL OUTLAY FUND TENTATIVE BUDGET
Fund Summary - Object Detail
SY 2024-2025

		2022	2023	2024	Working Budget 2025
310	CAPITAL OUTLAY FUND				
0999	BEGINNING BALANCE CARRY FORWARD	-	-	-	104,115
1510	INTEREST INCOME	341	4,660	6,107	-
3200	RESTRICTED STATE REVENUE	138,205	141,439	144,929	144,410
	TOTAL REVENUE	138,546	146,099	151,036	248,525
310	CAPITAL OUTLAY FUND				
0840	CONTINGENCY	-	-	-	248,525
0910	FUND TRANSFER OUT	58,796	-	95,828	-
914	TRANSFER FOR DEBT SERVICE	-	130,338	13,565	-
	TOTAL EXPENSE	58,796	130,338	109,393	248,525
320	BUILDING FUND				
0999	BEGINNING BALANCE CARRY FORWARD	-	-	-	2,169
1111	GENERAL REAL PROPERTY TAX	1,507,308	1,516,836	1,968,448	1,980,918
1510	INTEREST INCOME	-	24,550	31,947	-
3200	RESTRICTED STATE REVENUE	640,377	1,357,207	976,508	1,516,693
	TOTAL REVENUE	2,147,685	2,898,593	2,976,903	3,499,780
	WITHOUT CARRY FORWARD	2,147,685	2,898,593	2,976,903	3,497,611
320	BUILDING FUND				
0831	REDEMPTION OF PRINCIPAL	-	-	-	-
0832	INTEREST ON BONDS	-	-	-	-
0840	CONTINGENCY	-	-	-	556,035
0914	TRANSFER FOR DEBT SERVICE	1,641,138	2,683,893	2,927,108	2,943,745
	TOTAL EXPENSE	1,641,138	2,683,893	2,927,108	3,499,780

**BEECHWOOD BOARD OF EDUCATION
FOOD SERVICE FUND TENTATIVE BUDGET
Fund Summary - Object Detail
SY 2024-2025**

		2022	2023	2024	Working Budget 2025
51	FOOD SERVICE FUND				
0999U	BEGINNING BALANCE CARRY FORWAR	43,361	87,928	111,603	101,371
0999R	BEGINNING BALANCE RESTRICTED	-	-	-	-
1510	INTEREST INCOME	296	2,262	4,858	1,000
1611	LUNCH - REIMBURSABLE	274,046	284,114	279,921	290,000
1612	BREAKFAST - REIMBURSABLE	6,020	6,488	8,033	7,500
1621	LUNCH - NON REIMBURSABLE	23,211	25,458	26,193	10,755
1624	A-LA-CARTE SALES	307,331	342,841	359,009	350,000
1629	OTHER LUNCHRM RECEIPTS	-	-	-	2,000
1630	SPECIAL FUNCTIONS	-	-	-	-
1690	FOOD SERVICE REBATE	-	-	-	-
1990	MISCELLANEOUS REVENUE	155	-	-	-
3200	RESTRICTED STATE REVENUE	-	-	-	-
3900	ON BEHALF PAYMENTS	-	52,977	62,895	32,000
4500	RESTRICTED FED THRU STATE	-	-	-	-
4550	DONATED COMMODITIES	-	-	-	-
4950	CHILD NUTR PRG DONATED COMMOD	-	-	-	-
5210	FUND TRANSFER	100,000	100,000	87,000	122,199
		-	-	-	-
	TOTAL REVENUE	754,420	902,068	939,514	916,825
	WITHOUT CARRYFORWARD OR TRANSFER	611,059	714,140	740,911	693,255

		2020	2021	2022	Working Budget 2025
51	FOOD SERVICE FUND				
0130	CLASSIFIED REGULAR SALARY	174,273	176,659	200,474	219,987
0131	CLASSIFIED EXTRA DUTY PAY	-	5,000	3,750	5,000
0150	CLASSIFIED SUBSTITUTE SALARY	309	4,967	10,435	3,000
0221	EMPLOYER FICA CONTRIBUTION	9,782	10,512	12,369	13,556
0222	EMPLOYER MEDICARE CONTRIBUTION	2,288	2,458	2,893	3,170
0232	CERS EMPLOYER CONTRIBUTION	46,871	48,666	47,666	52,509
0232O	CERS RETIREMENT OPEB	38,238	10,437	(2,987)	35,000
0232P	CERS RETIREMENT PENSION	13,193	(17,626)	(28,565)	15,000
0253	KSBA UNEMPLOYMENT INSURANCE	595	587	770	595
0260	WORKMENS COMPENSATION	917	980	1,127	1,182
0280	ON BEHALF PAYMENTS	58,728	52,977	62,895	32,000
0338	REGISTRATION FEES	100	300	100	200
0433	EQUIPMENT REPAIR & MAINT	8,947	4,661	3,328	8,000
0531	POSTAGE	-	-	-	50
0532	TELEPHONE	-	-	-	-
0570	FOOD SERVICE MANAGEMENT	-	36	-	-
0580	TRAVEL	-	-	123	500
0582	TRAVEL - OUT OF DISTRICT	-	-	-	-
0583	HAULING OF COMMODITIES	-	-	-	-
0610	GENERAL SUPPLIES	236	2,374	749	1,000
0630	FOOD	342,547	428,314	466,634	501,371
0635	FOOD SERVICE - MILK	15,768	20,693	18,446	16,000
0650	SUPPLIES- TECHNOLOGY RELATED	3,475	6,861	3,109	5,500
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-
0733	FURNITURE AND FIXTURES	-	-	-	505
0734	COMPUTERS & RELATED EQUIPMENT	-	-	-	-
0810	DUES	1,656	3,275	3,275	2,700
		-	-	-	-
		-	-	-	-
	TOTAL EXPENSE	717,923	762,131	806,591	916,825

**BEECHWOOD BOARD OF EDUCATION
DEBT SERVICE FUND TENTATIVE BUDGET
Fund Summary - Object Detail**

SY 2024-2025

		2022	2023	2024	Working Budget 2025
1510	INTEREST INCOME	82,400	97,975	107,080	-
3200	RESTRICTED STATE REVENUE	-	-	-	-
3900	ON BEHALF REVENUE	517,123	533,596	533,596	507,670
4900	REVENUE ON BEHALF OF DISTRICT	349,807	349,807	349,807	375,732
5210	FUNDS TRANSFERRED IN	1,604,496	2,530,269	2,940,673	2,943,745
		-	-	-	-
	TOTAL REVENUE	2,553,825	3,511,647	3,931,156	3,827,147
400	DEBT SERVICE FUND EXPENDITURES	-	-	-	-
0831	REDEMPTION OF PRINCIPAL	879,999	1,859,987	1,480,000	1,836,810
0832	INTEREST ON BONDS	860,555	1,650,960	2,030,063	1,990,338
0931	NON-REIMBURSEABLE FUND TRANSFER	-	-	-	-
	TOTAL EXPENSE	1,740,554	3,510,947	3,510,063	3,827,147