

BEECHWOOD BOARD OF EDUCATION

General Fund DRAFT BUDGET

SY 2025-2026

	2022	2023	2024	Rev. Budget 2025	Draft Budget 2026
REVENUE SUMMARY					
0999 Carry Forward	1,545,859	1,999,570	1,754,003	2,666,736	2,666,736
1111-1999 Local Funding	6,795,130	7,098,279	7,152,036	7,135,144	7,450,929
3111-3131 State Funding	8,080,145	9,395,097	8,419,023	9,183,108	9,629,250
5210 Funds Transferred In	-	-	463,978	-	-
TOTAL REVENUE	16,421,134	18,492,946	17,789,040	18,984,988	19,746,915

WITHOUT CARRYFORWARD **14,875,276 16,493,376 15,571,059 16,318,252 17,080,179**

EXPENSE SUMMARY

	2022	2023	2024	2025	2026
0110-0120 CERTIFIED SALARY	6,185,865	6,297,422	6,242,155	7,008,172	7,270,079
0130-0150 CLASSIFIED SALARY	1,287,226	1,370,352	1,471,215	1,888,917	1,847,997
0170 PARAPROFESSIONAL	225,967	183,927	181,418	242,580	242,060
0200-0299 EMPLOYEE BENEFITS	4,294,354	5,222,025	4,333,664	5,459,855	5,458,316
0300's OUTSIDE SERVICES	363,338	430,855	424,510	647,280	658,825
0400's PROPERTY SERVICES	362,588	406,770	518,214	456,995	458,761
0500's OTHER SERVICES	347,982	394,712	392,619	531,221	543,964
0600's SUPPLIES & MATERIALS	881,245	920,431	887,216	1,372,803	1,372,803
0700's PROPERTY	113	289,473	124,640	179,774	199,775
0800's MISCELLANEOUS	30,760	40,633	28,259	55,550	55,550
0900's DEBT AND BANK CHARGES	429,023	1,083,936	515,914	138,784	138,784
TOTAL EXPENSE	14,408,461	16,640,536	15,119,824	17,981,930	18,246,915

Assumptions:
 1% INCREASE IN PVA
 4% TAX INCREASE ESTIMATE OF \$322,000
 STEP (APPROX 1.4% ON AVERAGE) + 2% FOR ALL STAFF
 ESTIMATE OF \$240,000, INCLUDING \$30,000 FOR POTENTIAL
 RANK CHANGES
 INCREASE IN SEEK BASE ESTIMATE OF \$446,142 PER BIENNIAL
 BUDGET
 INCREASE IN CONTINGENCY BY \$497,000 TO GET IT BACK TO
 THE "NORMAL" RANGE PRIOR TO EXCESSIVE PVA
 ASSESSMENT IN 2024

Carryforward **1,003,057 1,500,000**

GF SEEK \$ 3,235 \$ 3,193 \$ 3,028 \$ 3,100 \$ 3,413

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Fund Summary - Object Detail
SY 2025-2026

		Rev Budget				
		2022	2023	2024	2025	2026
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	130,774
0999R	RESTRICTED BEGIN BALANCE	-	-	-	-	-
0999U	UNASSIGNED BEGIN BALANCE	1,444,355	1,965,020	1,719,729	2,535,961	2,535,961
1111	GENERAL REAL PROPERTY TAX	5,058,686	5,156,777	4,945,771	5,276,670	5,383,407
1113	PSC REAL PROPERTY TAX	79,858	81,939	83,035	105,980	311,703
1117	MOTOR VEHICLE TAX	360,118	419,139	447,052	414,756	436,781
1121	UTILITIES TAX	478,231	462,042	527,106	420,000	420,000
1140	PENALTY & INTEREST ON TAX	603	23,835	6,737	1,000	1,000
1191	OMITTED PROPERTY TAX	762	37,288	2,142	5,000	5,000
1310	TUITION FROM INDIVIDUALS	484,530	475,574	530,299	575,000	556,300
1310P	TUITION PRESCHOOL	18,573	2,402	18,262	20,000	20,000
1312	TUITION SUMMER SCHOOL	-	1,350	150	-	-
1340	TUITION APPLICATION FEE	1,600	275	475	1,000	1,000
1410	TRANSPORTATION FEES	3,737	17,866	11,357	3,000	3,000
1510	INTEREST INCOME	19,852	197,123	287,844	50,000	50,000
1740	STUDENT FEES	165,516	148,647	189,741	161,000	161,000
1911	BUILDING RENTAL	28,657	30,917	32,402	31,300	31,300
1912	BUS RENTAL	-	2,538	2,779	-	-
1920	CONTRIBUTIONS/DONATIONS	40	1,030	6,335	10,000	10,000
1925	REIMBURSEMENTS (NON-GVT)	47,085	2,955	23,708	12,438	12,438
1980	REFUND OF PY EXPENSE	735	5,792	1,233	-	-
1990	MISCELLANEOUS REVENUE	15,680	16,308	23,777	18,000	18,000
1993	LOCAL MISCELLANEOUS REVENUE	30,867	484	-	30,000	30,000
3111	SEEK PROGRAM	4,306,688	4,728,363	4,646,660	4,422,858	4,869,000
3122	STATE VOCATIONAL TRANSPORTATION	11,965	29,808	16,010	3,000	3,000
3123	STATE VOCATIONAL SCHOOL	1,567	-	-	5,000	5,000
3126	STATE SUB REIMBURSEMENT	-	-	125	-	-
3130	NATIONAL BOARD REIMBURSEMENT	9,317	18,000	14,000	15,000	15,000
3131	MISCELLANEOUS STATE REIMBURSEMENT	-	6,086	2,590	-	-
3132	SPEECH PATH REIMBURSEMENT	-	3,200	3,600	-	-
3800	REVENUE IN LIEU OF TAXES/STATE	17,701	16,025	15,959	15,500	15,500
3900	ON BEHALF PAYMENTS	3,727,227	4,581,786	3,701,150	4,711,750	4,711,750
4700	FEDERAL REV THRU	-	-	1,560	-	-
4810	MEDICAID REIMBURSEMENT	5,681	11,829	17,370	10,000	10,000
5210	FUND TRANSFER	-	-	463,978	-	-
5311	SALE OF LAND	-	14,000	-	-	-
5341	SALE OF EQUIPMENT	-	-	11,831	-	-
	TOTAL REVENUE	16,421,134	18,492,946	17,789,040	18,984,988	19,746,915
	WITHOUT CARRYFORWARD & TRANSFER	14,869,594	16,481,548	16,017,667	16,308,252	17,070,179
1	GENERAL FUND EXPENSES					
0110	CERTIFIED PERMANENT SALARY	5,248,677	5,312,506	5,276,705	5,953,745	6,172,340
0111	CERT EXTENDED DAYS SALARY	179,943	175,815	188,126	209,525	265,838
0112	CERTIFIED EXTRA SERVICE PAY	523,691	577,608	542,507	637,367	637,367
0113	CERTIFIED NON-CONTRACT	103,279	69,673	99,182	72,286	59,286
0114	NATIONAL BOARD STIPEND	15,600	18,000	14,133	18,000	18,000
0116	SPEECH LANGUAGE STIPEND	-	3,200	3,067	3,200	3,200
0120	CERTIFIED SUBSTITUTE SALARY	114,676	140,621	118,435	114,049	114,049
0130	CLASSIFIED REGULAR SALARY	1,219,807	1,257,332	1,281,197	1,674,809	1,627,664
0131	CLASSIFIED EXTRA DUTY PAY	43,559	75,718	84,863	87,374	86,817
0133	SPEECH LANGUAGE PATHOLOGIST	-	-	68,187	76,489	83,784
0140	CLASSIFIED OVERTIME SALARY	17,412	21,193	13,137	20,500	20,500
0150	CLASSIFIED SUBSTITUTE SALARY	6,447	16,109	23,831	29,745	29,232
0170	CLASSIFIED/PARAPROF SALARY	225,967	183,927	181,418	242,580	242,060
0221	EMPLOYER FICA CONTRIBUTION	79,967	84,226	87,031	108,883	107,961
0222	EMPLOYER MEDICARE CONTRIBUTION	105,757	108,890	111,119	127,214	126,881
0231	KTRS EMPLOYER CONTRIBUTION	189,998	194,373	192,254	207,332	218,745
0232	CERS EMPLOYER CONTRIBUTION	299,226	307,623	272,268	346,611	334,712
0253	KSBA UNEMPLOYMENT INSURANCE	10,747	12,353	12,594	14,862	14,033
0260	WORKMENS COMPENSATION	30,052	27,787	29,258	47,703	48,734
0270	OTHER EMPLOYEE BE	6,090	-	-	-	-
0280	ON BEHALF PAYMENTS	3,572,517	4,486,746	3,628,541	4,606,750	4,606,750
0299	OTHER EMPLOYEE BENEFITS	-	28	599	500	500
	PAYROLL TOTAL	11,993,412	13,073,727	12,228,452	14,599,523	14,818,453

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		Rev Budget				
		2022	2023	2024	2025	2026
0311	TAX COLLECTION FEES	99,833	101,562	105,418	120,000	130,000
0312	KSBA POLICY SERVICE	-	-	-	-	-
0322	PROFESSIONAL EDUCATION SERVICE	-	-	-	-	-
0335	OTHER PROFESSIONAL CONSULTANT	2,600	2,344	-	1,950	1,950
0338	REGISTRATION FEES	27,481	21,001	33,260	51,047	50,987
0339	OTHER PROFESSIONAL SERVICES	1,999	19,669	49,615	39,252	39,252
0341	DRUG AND ALCOHOL TESTING	512	535	257	750	750
0342	AUDITING SERVICES	19,300	17,500	18,025	18,566	19,122
0343	LEGAL SERVICES	22,200	28,000	26,619	24,000	24,000
0344	FINANCIAL SERVICES	10,695	11,061	21,283	12,042	12,042
0345	MEDICAL SERVICES	-	-	-	505	505
0346	ARCHITECTURAL & ENGINEERING SVCS	-	-	-	1,500	1,500
0347	SECURITY SERVICES	16,940	26,618	26,651	35,000	36,050
0349	OTHER PROFESSIONAL SERVICES	161,779	202,565	143,382	342,668	342,668
0411	WATER/SEWAGE	42,606	47,688	51,846	50,000	55,000
0421	SANITATION SERVICE - GARBAGE	22,922	28,982	25,222	24,000	26,400
0422	SNOW REMOVAL	13,827	4,418	450	4,500	4,500
0423	CONTRACT CUSTODIAL	-	-	-	-	-
0424	CONTRACT GROUNDS SERVICE	-	15,800	52,500	49,661	49,661
0425	PEST CONTROL SERVICES	3,727	4,048	3,245	3,000	3,000
0432	TECHNOLOGY REPAIR & MAINT.	1,484	185	-	3,500	3,500
0433	EQUIPMENT REPAIR & MAINT	16,500	14,385	24,699	21,800	21,800
0434	BUILDING REPAIR AND MAINT	125,884	126,631	204,409	141,500	171,500
0435	VEHICLE REPAIR & MAINT	26,834	55,911	45,945	45,000	45,000
0438	ROOF REPAIRS AND MAINTENANCE	-	-	-	2,000	2,000
0441	LAND AND BUILDING RENT	45,858	50,000	51,827	47,134	10,000
0442	EQUIPMENT & VEHICLE RENT	2,784	6,997	5,093	12,000	12,000
0444	COPIER RENTAL	43,319	42,776	44,613	40,200	40,200
0492	ASBESTOS REMOVAL	-	-	2,215	2,200	2,200
0498	FENCING REPAIR AND MAINT.	10,026	2,950	650	2,000	2,000
0514	CONTRACT BUS SERVICES	6,819	6,000	5,500	8,500	10,000
0522	PROPERTY INSURANCE	109,167	110,462	131,546	209,300	220,543
0523	FIDELITY BOND	1,605	-	672	1,000	1,000
0525	GENERAL LIABILITY INSURANCE	-	8,792	-	-	-
0527	STUDENT LIABILITY INSURANCE	43,227	43,611	44,586	45,000	45,000
0529	OTHER INSURANCE	4,927	3,679	171	11,500	13,000
0531	POSTAGE & PO BOX RENT	6,719	8,231	6,242	8,050	8,050
0532	TELEPHONE	24,592	39,697	21,881	23,000	23,000
0533	ON-LINE NETWORK	95,981	95,041	85,621	118,350	118,350
0541	RADIO & TV ADVERTISING	-	-	-	-	-
0542	NEWSPAPER ADVERTISING	982	2,096	1,466	3,000	3,000
0559	OTHER PRINTING	9,698	14,594	17,382	18,200	18,200
0561	TUITION TO KY LSD	21,125	25,261	30,561	45,000	45,000
0580	TRAVEL - OUT OF DISTRICT	29,960	43,249	52,491	48,821	48,821
0610	GENERAL SUPPLIES	208,263	222,784	235,309	269,328	269,328
0610B	SUPPLIES BAND	2,170	-	10,000	10,000	10,000
0621	NATURAL GAS	7,499	259,358	(315)	-	-
0622	ELECTRICITY	283,841	40,249	280,914	336,300	336,300
0626	GASOLINE	6,131	8,119	5,311	10,000	10,000
0627	DIESEL FUEL	12,045	12,601	11,486	16,000	16,000
0641	LIBRARY BOOKS	3,844	6,638	8,112	6,700	6,700
0642	PERIODICALS & NEWSPAPERS	9,319	986	634	2,800	2,800
0643	SUPPLEMENTARY BKS	-	-	10,567	2,500	2,500
0644	TEXTBOOKS	63,886	57,050	53,598	246,226	246,226
0645	AUDIOVISUAL MATERIALS	494	-	664	500	500
0646	TESTS	28,510	38,027	33,520	50,377	50,377
0647	REFERENCE MATERIALS	1,483	(2,809)	1,647	4,000	4,000
0650	SUPPLIES - TECHNOLOGY RELATED	165,906	108,525	80,317	159,200	159,200
0653	SOFTWARE	-	34,856	45,985	139,967	139,967
0692	HEALTH SUPPLIES	7,566	6,787	8,663	15,000	15,000
0694	EQUIPMENT SUPPLIES - COPY PAPER	10,053	19,436	14,455	20,400	20,400
0697	OTHER SUPPLIES - CONSUMABLES	70,236	107,822	86,349	83,505	83,505
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-	-
0732	VEHICLES	-	46,045	29,614	10,000	10,000
0733	FURNITURE & FIXTURES	-	163,358	17,774	46,567	46,567
0734	COMPUTERS & RELATED EQUIPMENT	113	39,069	19,114	40,889	60,890
0735	TECHNOLOGY SOFTWARE	-	8,612	-	28,000	28,000
0739	OTHER EQUIPMENT	-	32,388	58,138	54,318	54,318
0810	DUES	21,990	28,986	20,827	39,050	39,050
0840	CONTINGENCY	-	-	-	-	-
0891	GRADUATION EXPENSES	8,469	11,022	7,774	15,000	15,000
0894	INSTRUCTIONAL FIELD TRIPS	-	36	-	500	500
0895	OTHER STUDENT TRA	-	-	158	-	-
0899	OTHER MISC & BACKGROUND CHECKS	301	590	(500)	1,000	1,000
0910	FUND TRANSFERS OUT	429,023	999,023	515,914	138,784	138,784
0950	SPECIAL ITEMS	-	84,912	-	-	-
		-	-	-	-	-
	TOTAL EXPENSE	14,408,461	16,640,536	15,119,824	17,981,930	18,246,915

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	2022	2023	2024	Rev Budget 2025	2026
BUDGETED CONTINGENCY				1,003,057	1,500,000