



Mercer County Schools 2025-26 Draft Budget

The Draft Budget is the first step in the budgeting process. There are very few hard facts known at this time. This is a preliminary look at a conservative forecast.

Budget Cycle

Jan

Draft Budget - by January 31st
Board Review Only

May

Tentative Budget - by May 30th
Board Approval Needed

Sept

Working Budget - by September 30th
Board Approval Needed

Key Budget Takeaways

- Total revenue budgeted at \$28.5 million.
- Revenue budgeted at \$22.5 million.
- Includes a beginning balance of \$6 million.
- No change in local general fund revenue (tax revenue).
- Increase in SEEK Revenue.
- Total expenses budgeted at \$25.8 million.
- Increase of \$106,413 in budgeted expenses compared to FY25 Working Budget.
- Draft Budget has a contingency of 10.75%.
- Increase of step only for salary/fringe.
- Updated other expense categories after reviewing historical actuals.
- No changes have been made to Fund 2 at this time, as it is way too early to predict what those revenues will look like next fiscal year.

Changes between FY25 Working Budget and FY26 Draft Budget

- Updated revenue as projected
- Updated beginning balance as projected
- Updated salary/fringe expenses due to step increase of current staff (approximately \$132,000 increase)
- Updated non-salary/fringe expenses due to historical trends

Draft Budget Comparisons

	FY21	FY22	FY23	FY24	FY25	FY26
Total Revenue	\$22,200,860	\$22,704,850	\$23,481,850	\$25,251,170	\$25,973,910	\$28,536,500
Total Expenditures	\$21,343,198	\$21,793,074	\$22,963,965	\$23,145,849	\$24,867,584	\$25,767,302
Ending Balance	\$857,662	\$911,776	\$517,885	\$2,105,321	\$1,106,326	\$2,769,198
Contingency Percentage	3.32%	4.18%	2.26%	9.10%	4.45%	10.75%

Mercer County Schools

General Fund

Draft Budget Overview

2025-26

REVENUES	\$28,536,500
EXPENDITURES	\$25,767,302
ENDING BALANCE	\$2,769,198
CONTINGENCY PERCENTAGE	10.75%

Revenue	
Line Item	Budget
0999 Beginning Balance	\$6,000,000
1111 General Property Tax	\$7,180,000
1113 PSC Property Tax	\$1,000,000
1115 Delinquent Property Tax	\$80,000
1117 Motor Vehicle Tax	\$975,000
1121 Utilities Tax	\$1,500,000
1191 Omitted Property Tax	\$7,500
1310 Tuition	\$20,000
1410 Transportation Fees	\$3,500
1510 Interest	\$250,000
1819 Other Fees	\$1,500
1920 Contributions/Donations	\$5,000
1925 Reimbursements	\$0
1980 Refund of Prior Year Expense	\$0
1990 Miscellaneous Revenue	\$15,000
1994 Returned Payments	\$0
1997 Other Reimbursements	\$0
3111 SEEK Revenue	\$11,300,000
3122 Vocational Transportation	\$70,000
3130 National Board Reimbursement	\$6,000
3132 Speech Additional State Reimb	\$8,000
4810 Medicaid Reimbursement	\$0
5210 Fund Transfers In	\$0
5220 Indirect Cost Transfers	\$115,000
5341 Sale of Equipment	\$0
5342 Equipment	\$0
5500 Capital Lease Proceeds	\$0
Total	\$28,536,500

Salary/Fringe	
Line Item	Budget
0110 Certified Regular Salary	\$12,081,035
0111 Certified Extended Days	\$533,781
0112 Certified Extra Service	\$503,502
0113 Certified Additional Time	\$96,463
0114 National Board Pay	\$8,560
0116 Speech Additional	\$9,142
0120 Certified Substitute Pay	\$210,760
0130 Classified Regular Pay	\$3,852,040
0130R Classified Reimbursable	\$7,200
0131 Classified Additional Pay	\$290,680
0140 Classified Overtime Pay	\$28,000
0150 Classified Substitute Pay	\$53,110
0170 Paraprofessional Coaches	\$87,720
0190 Board Per Diem	\$30,000
0221 FICA	\$204,862
0221R FICA Reimbursable	\$0
0222 Medicare	\$245,869
0222R Medicare Reimbursable	\$0
0231 Teachers Retirement	\$432,665
0232 Classified Retirement	\$612,329
0232R Classified Retirement Reimbursable	\$0
0253 Unemployment	\$21,990
0253R Unemployment Reimbursable	\$0
0291 Accrued Sick Leave Paid	\$275,000
Total	\$19,584,708

Professional & Technical Services	
Line Item	Budget
0311 Tax Collection Fees	\$275,000
0312 KSBA Policy Services	\$9,000
0322 Education Consultant	\$5,000
0335 Other Professional Consultant	\$5,000
0338 Registration Fees	\$59,500
0339 Other Professional Training & Svcs	\$0
0341 Drug Testing	\$12,000
0342 Auditing Services	\$20,000
0343 Legal Services	\$45,000
0345 Medical Services	\$9,500
0346 Architect & Engineering Svcs	\$25,000
0347 Security Services	\$78,885
0349 Other Professional Services	\$169,500
Total	\$713,385

Purchased Property Services	
Line Item	Budget
0411 Water/Sewage	\$120,000
0421 Sanitation Services	\$39,550
0424 Contract Grounds Service	\$95,000
0425 Pest Control Services	\$10,000
0426 Laundry/Dry Cleaning Svcs	\$4,800
0431 Non Tech Related Repairs & Maint	\$90,000
0432 Tech Related Repairs & Maint	\$2,000
0433 Equipment Repairs & Maint	\$10,000
0434 Building Repairs & Maintenance	\$120,000
0435 Vehicle Repairs & Maintenance	\$65,000
0437 Plumbing Repairs & Maintenance	\$20,000
0439 Other Repairs & Maintenance	\$248,840
0444 Copier Rental	\$79,600
0449 Other Rental	\$26,000
Total	\$930,790

Other Purchased Services	
Line Item	Budget
0522 Property Insurance	\$340,000
0523 Fidelity Bond	\$1,000
0524 Fleet Insurance	\$140,000
0529 Other Insurance	\$300,000
0531 Postage	\$14,269
0532 Telephone	\$19,250
0534 Cell Phone Service	\$0
0539 Other Communication	\$12,000
0541 Radio & TV Advertising	\$0
0542 Newspaper Advertising	\$2,750
0549 Other Advertising	\$0
0559 Other Printing	\$7,009
0580 Travel	\$86,200
0580B Band Travel	\$10,000
0591G Local Purch Svcs (Locksmith)	\$5,000
0591H Local Purch Svcs (HVAC/Plumbing)	\$100,000
Total	\$1,037,478

Supplies	
Line Item	Budget
0610 General Supplies	\$528,020
0616 Food Non Instructional	\$32,900
0617 Food Instructional Non Food Service	\$3,600
0621 Natural Gas	\$90,000
0622 Electricity	\$560,000
0626 Gasoline	\$0
0627 Diesel Fuel	\$235,000
0629 Alternative Fuels	\$0
0641 Library Books	\$8,000
0642 Periodicals & Newspapers	\$0
0643 Supplementary Books/Study Guides	\$2,600
0644 Textbooks	\$1,500
0645 Audiovisual Materials	\$0
0646 Tests	\$67,500
0650 Computer Related Supplies	\$94,700
0653 Technology Software	\$305,400
0661 Lubricants	\$15,000
0662 Tires & Lubes	\$55,000
0663 Repair Parts	\$170,000
0673 Fees/Registrations (Students)	\$0
0674 Awards	\$0
0676 Scholarships	\$25,000
0679 Other Student Activities	\$0
0692 Health Supplies	\$500
0694 Equipment Supplies	\$35,517
0695 Furniture/Fixtures Supplies	\$9,300
0697 Other Supplies & Materials	\$40,000
Total	\$2,329,537

Property	
Line Item	Budget
0710 Land	\$0
0731 Machinery	\$25,000
0732 Vehicles	\$475,000
0733 Furniture & Fixtures	\$6,000
0734 Tech Related Hardware	\$25,000
0735 Tech Software	\$7,000
0739 Other Equipment	\$22,000
Total	\$560,000

Debt Service/Miscellaneous	
Line Item	Budget
0810 Dues & Fees	\$21,350
0831 Principal	\$197,117
0832 Interest	\$14,805
0891 Graduation Expenses	\$4,500
0893 Uniforms	\$42,000
0894 Instructional Field Trips	\$500
0896 Student Wages	\$14,000
0899 Other Miscellaneous	\$67,152
Total	\$361,424

Other Items	
Line Item	Budget
0910 Fund Transfers Out	\$249,980
Total	\$249,980

Mercer County Schools -General Fund - Draft Budget 2025-26

Revenue	Actual FY22	Actual FY23	Actual FY24	Difference in FY24 & FY23			2024-25 Working Budget	2025-26 Draft Budget	Difference
0999 Beginning Balance	\$ 5,174,846	\$ 5,618,847	\$ 6,965,946	\$1,347,099	26.03%		\$ 7,250,000	\$ 6,000,000	\$ 1,250,000
1111 General Property Tax	\$ 5,959,814	\$ 6,239,422	\$ 6,752,052	\$512,630	8.60%		\$ 7,180,000	\$ 7,180,000	\$ -
1113 PSC Property Tax	\$ 1,022,911	\$ 1,000,320	\$ 1,003,073	\$2,754	0.27%		\$ 1,000,000	\$ 1,000,000	\$ -
1115 Delinquent Property Tax	\$ 127,574	\$ 121,362	\$ 105,052	(\$16,310)	-12.78%		\$ 80,000	\$ 80,000	\$ -
1117 Motor Vehicle Tax	\$ 960,467	\$ 1,127,429	\$ 1,115,113	(\$12,316)	-1.28%		\$ 975,000	\$ 975,000	\$ -
1121 Utilities Tax	\$ 1,458,738	\$ 1,810,154	\$ 1,662,497	(\$147,657)	-10.12%		\$ 1,350,000	\$ 1,500,000	\$ (150,000)
1191 Omitted Property Tax	\$ 90,363	\$ 7,195	\$ 7,889	\$693	0.77%		\$ 7,500	\$ 7,500	\$ -
1310 Tuition	\$ 7,305	\$ 24,505	\$ 23,539	(\$966)	-13.23%		\$ 20,000	\$ 20,000	\$ -
1410 Transportation Fees	\$ -	\$ 2,318	\$ 4,646	\$2,328	2318.00%		\$ 3,500	\$ 3,500	\$ -
1510 Interest	\$ 42,257	\$ 47,600	\$ 350,608	\$303,008	717.06%		\$ 200,000	\$ 250,000	\$ (50,000)
1520 Dividends on Investments	\$ -	\$ -	\$ 30,496	\$30,496	100.00%		\$ -	\$ -	\$ -
1819 Other Fees	\$ 339	\$ 5,254	\$ 3,087	(\$2,167)	-639.48%		\$ 1,500	\$ 1,500	\$ -
1911 Building Rental	\$ -	\$ 150	\$ -	(\$150)	150.00%		\$ -	\$ -	\$ -
1920 Contributions/Donations	\$ 500	\$ 500	\$ 18,910	\$18,410	3682.00%		\$ 5,000	\$ 5,000	\$ -
1925 Reimbursements	\$ 5,390	\$ 7,447	\$ -	(\$7,447)	-138.17%		\$ -	\$ -	\$ -
1980 Refund of Prior Year Expense	\$ 51	\$ 62,668	\$ (8,421)	(\$71,090)	-138252.82%		\$ -	\$ -	\$ -
1990 Miscellaneous Revenue	\$ 33,512	\$ 48,929	\$ 12,082	(\$36,846)	-109.95%		\$ 15,000	\$ 15,000	\$ -
1994 Returned Payments	\$ (270)	\$ (406)	\$ (53)	\$353	-130.83%		\$ -	\$ -	\$ -
1997 Other Reimbursements	\$ 3,890	\$ 10,469	\$ 7,297	(\$3,172)	-81.53%		\$ -	\$ -	\$ -
3111 SEEK Revenue	\$ 10,707,767	\$ 11,012,164	\$ 10,454,894	(\$557,270)	-5.20%		\$ 11,000,000	\$ 11,300,000	\$ (300,000)
3122 Vocational Transportation	\$ 30,444	\$ 73,522	\$ 71,198	(\$2,324)	-7.63%		\$ 65,000	\$ 70,000	\$ (5,000)
3130 National Board Reimbursement	\$ 5,989	\$ 8,000	\$ 8,000	\$0	0.00%		\$ 6,000	\$ 6,000	\$ -
3132 Speech Additional State Reimb	\$ -	\$ 10,000	\$ 8,000	(\$2,000)	10000.00%		\$ 8,000	\$ 8,000	\$ -
4810 Medicaid Reimbursement	\$ 5,917	\$ 4,980	\$ 5,120	\$140	2.36%		\$ -	\$ -	\$ -
5210 Fund Transfers In	\$ 309,987	\$ 900,787	\$ 516,555	(\$384,232)	-123.95%		\$ -	\$ -	\$ -
5220 Indirect Cost Transfers	\$ 92,106	\$ 181,631	\$ 184,931	\$3,300	3.58%		\$ 115,000	\$ 115,000	\$ -
5311 Sale of Land & Improvements	\$ -	\$ 10,000	\$ 100,000	\$90,000	10000.00%		\$ -	\$ -	\$ -
5332 Loss Comp - Buildings	\$ -	\$ -	\$ 8,603	\$8,603	100.00%		\$ -	\$ -	\$ -
5341 Sale of Equipment	\$ 12,603	\$ 99	\$ -	(\$99)	-0.79%		\$ -	\$ -	\$ -
5342 Equipment	\$ 29,320	\$ -	\$ 10,474	\$10,474	35.72%		\$ -	\$ -	\$ -
5500 Capital Lease Proceeds	\$ -	\$ -	\$ -	\$0	0.00%		\$ 221,410	\$ -	\$ 221,410
Revenue Total	\$ 26,081,821	\$ 28,335,346	\$ 29,421,588	\$1,086,242	4.16%		\$ 29,502,910	\$ 28,536,500	\$ 966,410

Salary/Fringe								
0110 Certified Regular Salary	\$ 9,998,935	\$ 10,172,535	\$ 10,349,063	\$176,528	1.77%	\$ 12,098,582	\$ 12,081,035	\$ 17,547
0111 Certified Extended Days	\$ 450,088	\$ 432,582	\$ 435,075	\$2,493	0.55%	\$ 537,097	\$ 533,781	\$ 3,316
0112 Certified Extra Service	\$ 364,473	\$ 429,142	\$ 414,352	(\$14,790)	-4.06%	\$ 484,795	\$ 503,502	\$ (18,707)
0113 Certified Additional Time	\$ 172,524	\$ 145,950	\$ 106,737	(\$39,213)	-22.73%	\$ 99,750	\$ 96,463	\$ 3,287
0114 National Board Pay	\$ 11,000	\$ 8,000	\$ 8,000	\$0	0.00%	\$ 8,560	\$ 8,560	\$ -
0116 Speech Additional	\$ -	\$ 8,083	\$ 6,000	(\$2,083)	8083.00%	\$ 6,280	\$ 9,142	\$ (2,862)
0120 Certified Substitute Pay	\$ 171,328	\$ 319,963	\$ 136,126	(\$183,837)	-107.30%	\$ 241,260	\$ 210,760	\$ 30,500
0130 Classified Regular Pay	\$ 2,794,438	\$ 3,182,260	\$ 3,212,642	\$30,381	1.09%	\$ 3,941,465	\$ 3,852,040	\$ 89,425
0130B Classified Band Pay	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0130R Classified Reimbursable	\$ -	\$ -	\$ -	\$0	0.00%	\$ 7,200	\$ 7,200	\$ -
0131 Classified Additional Pay	\$ 260,845	\$ 264,910	\$ 274,560	\$9,649	3.70%	\$ 290,680	\$ 290,680	\$ -
0140 Classified Overtime Pay	\$ 22,986	\$ 18,010	\$ 18,105	\$95	0.41%	\$ 28,000	\$ 28,000	\$ -
0150 Classified Substitute Pay	\$ 26,764	\$ 23,549	\$ 61,846	\$38,297	143.09%	\$ 60,810	\$ 53,110	\$ 7,700
0170 Paraprofessional Coaches	\$ 76,921	\$ 79,625	\$ 84,125	\$4,500	5.85%	\$ 87,720	\$ 87,720	\$ -
0190 Board Per Diem	\$ 20,400	\$ 15,000	\$ 14,850	(\$150)	-0.74%	\$ 30,000	\$ 30,000	\$ -
0221 FICA	\$ 164,618	\$ 193,657	\$ 195,180	\$1,523	0.93%	\$ 207,574	\$ 204,862	\$ 2,712
0221B FICA Band	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0221R FICA Reimbursable	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0222 Medicare	\$ 199,671	\$ 209,364	\$ 207,825	(\$1,538)	-0.77%	\$ 244,294	\$ 245,869	\$ (1,575)
0222B Medicare Band	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0222R Medicare Reimbursable	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0231 Teachers Retirement	\$ 352,942	\$ 357,517	\$ 356,889	(\$628)	-0.18%	\$ 403,180	\$ 432,665	\$ (29,485)
0232 Classified Retirement	\$ 726,761	\$ 845,227	\$ 741,666	(\$103,561)	-14.25%	\$ 640,866	\$ 612,329	\$ 28,537
0232B Classified Retirement Band	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0232R Classified Retirement Reimbursable	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0253 Unemployment	\$ 23,803	\$ 25,504	\$ 23,620	(\$1,884)	-7.91%	\$ 23,393	\$ 21,990	\$ 1,403
0253B Unemployment Band	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0253R Unemployment Reimbursable	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0291 Accrued Sick Leave Paid	\$ 235,098	\$ 118,855	\$ 8,542	(\$110,313)	-46.92%	\$ 275,000	\$ 275,000	\$ -
Salary/Fringe Total	\$ 16,073,595	\$ 16,849,731	\$ 16,655,201	(\$194,531)	-1.21%	\$ 19,716,506	\$ 19,584,708	\$ 131,798

Professional & Technical Services								
0311 Tax Collection Fees	\$ 243,656	\$ 258,200	\$ 232,275	(\$25,925)	-10.64%	\$ 275,000.00	\$ 275,000.00	\$ -
0312 KSBA Policy Services	\$ 5,090	\$ 5,090	\$ 5,200	\$110	2.16%	\$ 9,000	\$ 9,000	\$ -
0322 Education Consultant	\$ 500	\$ 3,800	\$ 5,000	\$1,200	240.00%	\$ 5,000	\$ 5,000	\$ -
0335 Other Professional Consultant	\$ 4,550	\$ -	\$ -	\$0	0.00%	\$ 5,000	\$ 5,000	\$ -
0338 Registration Fees	\$ 52,188	\$ 58,673	\$ 44,497	(\$14,176)	-27.16%	\$ 59,500	\$ 59,500	\$ -
0339 Other Professional Training & Svcs	\$ -	\$ 424	\$ -	(\$424)	424.00%	\$ -	\$ -	\$ -
0341 Drug Testing	\$ 8,285	\$ 9,252	\$ 7,239	(\$2,012)	-24.29%	\$ 12,000	\$ 12,000	\$ -
0342 Auditing Services	\$ 18,300	\$ 19,961	\$ 19,575	(\$386)	-2.11%	\$ 20,000	\$ 20,000	\$ -
0343 Legal Services	\$ 23,374	\$ 39,185	\$ 28,889	(\$10,295)	-44.05%	\$ 45,000	\$ 45,000	\$ -

0345 Medical Services	\$ 5,243	\$ 5,447	\$ 4,679	(\$768)	-14.64%	\$ 9,500	\$ 9,500	\$ -
0346 Architect & Engineering Svcs	\$ 17,225	\$ 13,469	\$ -	(\$13,469)	-78.19%	\$ 25,000	\$ 25,000	\$ -
0347 Security Services	\$ 66,165	\$ 66,322	\$ 67,595	\$1,272	1.92%	\$ 78,885	\$ 78,885	\$ -
0349 Other Professional Services	\$ 105,991	\$ 30,693	\$ 53,350	\$22,657	21.38%	\$ 131,000	\$ 169,500	\$ (38,500)
Professional & Technical Services Total	\$ 550,566	\$ 510,515	\$ 468,299	(\$42,216)	-7.67%	\$ 674,885	\$ 713,385	\$ (38,500)

Purchased Property Services								
0411 Water/Sewage	\$ 52,538	\$ 95,681	\$ 114,687	\$19,006	36.18%	\$ 120,000	\$ 120,000	\$ -
0421 Sanitation Services	\$ 28,518	\$ 29,214	\$ 36,439	\$7,225	25.34%	\$ 39,550	\$ 39,550	\$ -
0424 Contract Grounds Service	\$ 69,737	\$ 79,051	\$ 76,164	(\$2,887)	-4.14%	\$ 95,000	\$ 95,000	\$ -
0425 Pest Control Services	\$ 9,878	\$ 9,878	\$ 9,878	\$0	0.00%	\$ 10,000	\$ 10,000	\$ -
0426 Laundry/Dry Cleaning Svcs	\$ 3,093	\$ 2,797	\$ 1,186	(\$1,611)	-52.08%	\$ 4,800	\$ 4,800	\$ -
0431 Non Tech Related Repairs & Maint	\$ 73,729	\$ 63,264	\$ 44,898	(\$18,366)	-24.91%	\$ 90,000	\$ 90,000	\$ -
0432 Tech Related Repairs & Maint	\$ -	\$ -	\$ -	\$0	0.00%	\$ 2,000	\$ 2,000	\$ -
0433 Equipment Repair & Maint	\$ -	\$ 8,995	\$ 9,910	\$915	8995.00%	\$ 10,000	\$ 10,000	\$ -
0434 Building Repairs & Maintenance	\$ 155,826	\$ 74,444	\$ 123,772	\$49,328	31.66%	\$ 120,000	\$ 120,000	\$ -
0435 Vehicle Repairs & Maintenance	\$ 50,679	\$ 66,049	\$ 51,556	(\$14,493)	-28.60%	\$ 65,000	\$ 65,000	\$ -
0437 Plumbing Repairs & Maintenance			\$ 11,989	\$11,989		\$ -	\$ 20,000	\$ (20,000)
0439 Other Repairs & Maintenance	\$ 151,162	\$ 65,056	\$ 248,605	\$183,550	121.43%	\$ 248,840	\$ 248,840	\$ -
0444 Copier Rental	\$ 8,071	\$ 10,518	\$ 21,070	\$10,552	130.74%	\$ 79,600	\$ 79,600	\$ -
0449 Other Rental	\$ 20,796	\$ 33,611	\$ 21,843	(\$11,768)	-56.59%	\$ 26,000	\$ 26,000	\$ -
Purchased Property Services Total	\$ 624,026	\$ 538,560	\$ 771,998	\$233,439	37.41%	\$ 910,790	\$ 930,790	\$ (20,000)

Other Purchased Services								
0522 Property Insurance	\$ 156,381	\$ 238,697	\$ 259,996	\$21,299	13.62%	\$ 340,000	\$ 340,000	\$ -
0523 Fidelity Bond	\$ -	\$ 1,185	\$ 592	(\$592)	1185.00%	\$ 1,000	\$ 1,000	\$ -
0524 Fleet Insurance	\$ 94,313	\$ 93,849	\$ 115,086	\$21,237	22.52%	\$ 140,000	\$ 140,000	\$ -
0529 Other Insurance	\$ 258,519	\$ 192,083	\$ 272,741	\$80,658	31.20%	\$ 300,000	\$ 300,000	\$ -
0531 Postage	\$ 9,338	\$ 11,075	\$ 13,052	\$1,977	21.17%	\$ 14,269	\$ 14,269	\$ -
0532 Telephone	\$ 30,680	\$ 25,147	\$ 11,506	(\$13,641)	-44.46%	\$ 19,250	\$ 19,250	\$ -
0533 On-Line Network	\$ -	\$ -	\$ 83,253	\$83,253	0.00%	\$ -	\$ -	\$ -
0534 Cell Phone Service	\$ 1,486	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0539 Other Communication	\$ -	\$ 24,486	\$ 10,940	(\$13,546)	24486.00%	\$ 7,500	\$ 12,000	\$ (4,500)
0541 Radio & TV Advertising	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0542 Newspaper Advertising	\$ 1,460	\$ 1,289	\$ 1,296	\$7	0.47%	\$ 2,750	\$ 2,750	\$ -
0549 Other Advertising	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
0559 Other Printing	\$ 3,647	\$ 3,494	\$ 4,280	\$786	21.56%	\$ 7,009	\$ 7,009	\$ -
0580 Travel	\$ 45,851	\$ 83,890	\$ 73,708	(\$10,181)	-22.21%	\$ 86,200	\$ 86,200	\$ -
0580B Travel - Band	\$ -	\$ -	\$ 9,549	\$9,549	#DIV/0!	\$ 10,000	\$ 10,000	\$ -
0591G Local Purch Svcs (Locksmith)	\$ 8,181	\$ -	\$ -	\$0	0.00%	\$ 5,000	\$ 5,000	\$ -
0591H Local Purch Svcs (HVAC/Plumbing)	\$ 262,605	\$ 64,278	\$ 34,857	(\$29,421)	-11.20%	\$ 100,000	\$ 100,000	\$ -
Other Purchased Services Total	\$ 872,461	\$ 739,472	\$ 890,857	\$151,385	17.35%	\$ 1,032,978	\$ 1,037,478	\$ (4,500)

Supplies									
0610 General Supplies	\$ 368,046	\$ 475,630	\$ 411,575	(\$64,054)	-17.40%	\$ 531,691	\$ 528,020	\$ 3,671	
0616 Food Non Instructional	\$ 22,018	\$ 28,101	\$ 28,209	\$107	0.49%	\$ 32,900	\$ 32,900	\$ -	
0617 Food Instructional Non Food Service	\$ 4,006	\$ 382	\$ 3,255	\$2,873	71.72%	\$ -	\$ 3,600	\$ (3,600)	
0621 Natural Gas	\$ 63,084	\$ 82,222	\$ 50,114	(\$32,108)	-50.90%	\$ 90,000	\$ 90,000	\$ -	
0622 Electricity	\$ 487,884	\$ 529,188	\$ 528,664	(\$524)	-0.11%	\$ 589,000	\$ 560,000	\$ 29,000	
0626 Gasoline	\$ 104	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -	
0627 Diesel Fuel	\$ 187,243	\$ 216,585	\$ 187,868	(\$28,718)	-15.34%	\$ 235,000	\$ 235,000	\$ -	
0629 Alternative Fuels	\$ 35,886	\$ 39,910	\$ 35,393	(\$4,517)	-12.59%	\$ 50,000	\$ 50,000	\$ -	
0630 Food	\$ -	\$ -	\$ 1,318	\$1,318	0.00%	\$ -	\$ -	\$ -	
0641 Library Books	\$ 5,726	\$ 1,902	\$ 2,240	\$339	5.92%	\$ 8,000	\$ 8,000	\$ -	
0642 Periodicals & Newspapers	\$ 1,215	\$ 356	\$ -	(\$356)	-29.35%	\$ -	\$ -	\$ -	
0643 Supplementary Books/Study Guides	\$ 45,649	\$ 3,750	\$ 886	(\$2,864)	-6.27%	\$ 2,600	\$ 2,600	\$ -	
0644 Textbooks	\$ 1,276	\$ 1,513	\$ 865	(\$648)	-50.80%	\$ 1,500	\$ 1,500	\$ -	
0645 Audiovisual Materials	\$ 653	\$ 45	\$ -	(\$45)	-6.88%	\$ -	\$ -	\$ -	
0646 Tests	\$ 29,612	\$ 4,250	\$ 7,140	\$2,890	9.76%	\$ 67,500	\$ 67,500	\$ -	
0650 Computer Related Supplies	\$ 3,100	\$ 74,525	\$ 98,628	\$24,103	777.52%	\$ 94,700	\$ 94,700	\$ -	
0653 Technology Software (Multi-year)	\$ -	\$ -	\$ -	\$0	0.00%	\$ 305,400	\$ 305,400	\$ -	
0661 Lubricants	\$ 79,306	\$ 11,890	\$ 15,949	\$4,059	5.12%	\$ 15,000	\$ 15,000	\$ -	
0662 Tires & Lubes	\$ 9,153	\$ 34,898	\$ 23,830	(\$11,069)	-120.93%	\$ 55,000	\$ 55,000	\$ -	
0663 Repair Parts	\$ 10,824	\$ 165,857	\$ 152,592	(\$13,265)	-122.55%	\$ 170,000	\$ 170,000	\$ -	
0673 Fees/Registrations (Students)	\$ 156,511	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -	
0674 Awards	\$ 495	\$ 763	\$ 1,681	\$918	185.51%	\$ -	\$ -	\$ -	
0676 Scholarships	\$ 372	\$ 20,748	\$ 16,441	(\$4,307)	-1157.80%	\$ 25,000	\$ 25,000	\$ -	
0679 Other Student Activities	\$ -	\$ 16	\$ 252	\$236	16.00%	\$ -	\$ -	\$ -	
0692 Health Supplies	\$ 1,876	\$ 1,291	\$ 601	(\$690)	-36.81%	\$ 500	\$ 500	\$ -	
0694 Equipment Supplies	\$ 19,979	\$ 26,048	\$ 36,234	\$10,186	50.98%	\$ 35,517	\$ 35,517	\$ -	
0695 Furniture/Fixtures Supplies	\$ 34,616	\$ 10,375	\$ 3,071	(\$7,304)	-21.10%	\$ 9,300	\$ 9,300	\$ -	
0697 Other Supplies & Materials	\$ 63,802	\$ 19,893	\$ 27,311	\$7,418	11.63%	\$ 40,000	\$ 40,000	\$ -	
Supplies Total	\$ 1,632,433	\$ 1,750,137	\$ 1,634,116	(\$116,022)	-7.11%	\$ 2,358,608	\$ 2,329,537	\$ 29,071	

Property									
0710 Land	\$ -	\$ 454,138	\$ 25,457	(\$428,680)	454138.00%	\$ -	\$ -	\$ -	
0720 Buildings	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -	
0731 Machinery	\$ -	\$ 6,790	\$ 61,511	\$54,721	6790.00%	\$ 25,000	\$ 25,000	\$ -	
0732 Vehicles	\$ -	\$ 15,000	\$ 2	(\$14,998)	15000.00%	\$ 471,410	\$ 475,000	\$ (3,590)	
0733 Furniture & Fixtures	\$ 21,368	\$ 5,449	\$ -	(\$5,449)	-25.50%	\$ 6,000	\$ 6,000	\$ -	
0734 Tech Related Hardware	\$ 6,272	\$ 13,907	\$ 502	(\$13,405)	-213.73%	\$ 25,000	\$ 25,000	\$ -	
0735 Tech Software	\$ -	\$ 6,985	\$ 3,349	(\$3,636)	6985.00%	\$ 7,000	\$ 7,000	\$ -	
0739 Other Equipment	\$ -	\$ 20,977	\$ 3,173	(\$17,804)	20977.00%	\$ 22,000	\$ 22,000	\$ -	
Property Total	\$ 27,640	\$ 523,246	\$ 93,994	(\$429,251)	20977.00%	\$ 556,410	\$ 560,000	\$ (3,590)	

Debt Service/Miscellaneous									
0810 Dues & Fees	\$ 14,515	\$ 14,815	\$ 18,486	\$3,672	25.29%		\$ 21,350	\$ 21,350	\$ -
0831 Principal	\$ 459,214	\$ 285,026	\$ 209,846	(\$75,180)	-16.37%		\$ 201,884	\$ 197,117	\$ 4,767
0832 Interest	\$ 58,563	\$ 30,546	\$ 17,999	(\$12,546)	-21.42%		\$ 19,530	\$ 14,805	\$ 4,725
0891 Graduation Expenses	\$ 7,204	\$ 4,364	\$ 3,462	(\$902)	-12.53%		\$ 4,500	\$ 4,500	\$ -
0893 Uniforms	\$ 21,224	\$ 27,818	\$ 34,356	\$6,538	30.81%		\$ 42,000	\$ 42,000	\$ -
0894 Instructional Field Trips	\$ 5,910	\$ 2,335	\$ 3,460	\$1,125	19.04%		\$ 500	\$ 500	\$ -
0896 Student Wages	\$ 402	\$ 11,967	\$ 5,486	(\$6,481)	-1610.62%		\$ 14,000	\$ 14,000	\$ -
0899 Other Miscellaneous	\$ 61,688	\$ 24,438	\$ 91,081	\$66,643	108.03%		\$ 69,794	\$ 67,152	\$ 2,642
Debt Service/Miscellaneous Total	\$ 628,721	\$ 401,308	\$ 384,176	(\$17,132)	-2.72%		\$ 373,558	\$ 361,424	\$ 12,134

Other Items									
0910 Fund Transfers Out	\$ 53,531	\$ 56,432	\$ 48,440	(\$7,992)	-14.93%		\$ 249,980	\$ 249,980	\$ -
Other Items Total	\$ 53,531	\$ 56,432	\$ 48,440	(\$7,992)	-14.93%		\$ 249,980	\$ 249,980	\$ -

Receipts	\$ 20,906,975	\$ 22,716,499	\$ 22,455,642	(\$260,857)	-1.25%		\$ 22,252,910	\$ 22,536,500	\$ (283,590)
Total Revenue	\$ 26,081,821	\$ 28,335,346	\$ 29,421,588	\$1,086,242	4.16%		\$ 29,502,910	\$ 28,536,500	\$ 966,410
Total Expenses	\$ 20,462,975	\$ 21,369,400	\$ 20,947,081	(\$422,319)	-2.06%		\$ 25,873,715	\$ 25,767,302	\$ 106,413
Ending Balance	\$ 5,618,847	\$ 6,965,946	\$ 8,474,508	\$1,508,561	26.85%		\$ 3,629,195	\$ 2,769,198	\$ 859,997
Contingency Percentage	27.46%	32.60%	40.46%				14.03%	10.75%	

Mercer County Schools - Food Service - Draft Budget 2025-26

							2024-25 Working Budget	2025-26 Draft Budget	
Revenue	Actual FY22	Actual FY23	Actual FY24	Difference					Difference
0999R Beginning Balance	\$ 1,879,213	\$ 2,209,283	\$ 2,397,181	\$ 187,898	10.00%	\$ 2,150,000	\$ 2,739,000	\$ 589,000	
1510 Interest on Investments	\$ 10,189	\$ 11,653	\$ 76,812	\$ 65,159	639.47%	\$ 50,000	\$ 50,000	\$ -	
1621 Non-Reimbursable Lunch	\$ 6,324	\$ 4,442	\$ 3,936	\$ (506)	-8.00%	\$ 3,000	\$ 3,000	\$ -	
1622 Non-Reimbursable Breakfast	\$ 264	\$ 243	\$ 2,411	\$ 2,168	820.18%	\$ 150	\$ 150	\$ -	
1625 Non-Reimb A La Carte Breakfast	\$ 784	\$ 925	\$ 932	\$ 7	0.95%	\$ 800	\$ 800	\$ -	
1626 Non-Reimb A La Carte Lunch	\$ 17,889	\$ 17,692	\$ 23,650	\$ 5,958	33.30%	\$ 18,000	\$ 18,000	\$ -	
1631 Catering	\$ 14,366	\$ 19,248	\$ 19,803	\$ 555	3.86%	\$ 18,000	\$ 18,000	\$ -	
1690 Food Service Rebates	\$ 7,712	\$ 1,085	\$ 5,107	\$ 4,022	52.15%	\$ 3,500	\$ 3,500	\$ -	
1920 Contributions/Donations	\$ -	\$ -	\$ 17,500	\$ 17,500	0.00%	\$ -	\$ -	\$ -	
3200 Restricted State Revenue	\$ 14,916	\$ 16,638	\$ 44,586	\$ 27,948	2318.00%	\$ 15,000	\$ 15,000	\$ -	
4500 Restricted Federal Revenue	\$ 2,409,373	\$ 2,310,111	\$ 2,617,675	\$ 307,564	12.77%	\$ 2,300,000	\$ 2,300,000	\$ -	
4950 Donated Commodities	\$ 105,584	\$ 161,698	\$ 126,322	\$ (35,376)	-33.51%	\$ -	\$ -	\$ -	
5342 Loss of Equipment	\$ -	\$ -	\$ 214	\$ 214	0.00%	\$ -	\$ -	\$ -	
Revenue Total	\$ 4,466,614	\$ 4,753,019	\$ 5,336,129	\$ 583,111	13.05%	\$ 4,558,450	\$ 5,147,450	\$ 589,000	
Salary/Fringe									
0130 Classified Regular Pay	\$ 417,564	\$ 488,024	\$ 526,332	\$ 38,308	9.17%	\$ 579,641	\$ 574,756	\$ (4,885)	
0131 Classified Additional Pay	\$ 46,139	\$ 63,616	\$ 101,661	\$ 38,045	82.46%	\$ 50,000	\$ 42,350	\$ (7,650)	
0140 Classified Overtime Pay	\$ 20	\$ 59	\$ 666	\$ 608	3098.06%	\$ 500	\$ 500	\$ -	
0150 Classified Substitute Pay	\$ 479	\$ 1,641	\$ 2,525	\$ 884	184.46%	\$ 8,000	\$ 8,000	\$ -	
0221 FICA	\$ 26,867	\$ 32,112	\$ 36,632	\$ 4,520	16.82%	\$ 37,346	\$ 37,043	\$ (303)	
0222 Medicare	\$ 6,283	\$ 7,510	\$ 8,567	\$ 1,057	16.83%	\$ 8,827	\$ 8,757	\$ (70)	
0232 Classified Retirement	\$ 125,102	\$ 148,239	\$ 147,460	\$ (780)	-0.62%	\$ 119,068	\$ 111,781	\$ (7,287)	
0253 Unemployment	\$ 1,799	\$ 1,779	\$ 1,922	\$ 143	7.97%	\$ 1,755	\$ 1,695	\$ (60)	
Salary/Fringe Total	\$ 624,254	\$ 742,980	\$ 825,765	\$ 82,786	13.26%	\$ 805,137	\$ 784,882	\$ (20,255)	
Professional & Technical Services									
0338 Registration Fees	\$ 1,979	\$ 2,478	\$ 2,455	\$ (23)	-1.16%	\$ 5,500	\$ 5,500	\$ -	
0341 Drug Testing	\$ -	\$ -	\$ 40	\$ 40	0.00%	\$ -	\$ -	\$ -	
0349 Other Professional Services	\$ 2,472	\$ 17,500	\$ 25,250	\$ 7,750	313.45%	\$ 31,750	\$ 31,750	\$ -	
Professional & Technical Services Total	\$ 4,451	\$ 19,978	\$ 27,745	\$ 7,767	174.48%	\$ 37,250	\$ 37,250	\$ -	
Purchased Property Services									
0421 Sanitation Services	\$ -	\$ -	\$ -	\$ -	0.00%	\$ 5,000	\$ 5,000	\$ -	
0431 Non Tech Related Repairs & Maint	\$ 15,009	\$ 17,159	\$ 17,511	\$ 352	2.35%	\$ 24,000	\$ 24,000	\$ -	
0434 Building Repairs & Maintenance	\$ 6,840	\$ 8,560	\$ 10,340	\$ 1,780	26.02%	\$ 12,200	\$ 12,200	\$ -	
Purchased Property Services Total	\$ 21,849	\$ 25,719	\$ 27,851	\$ 2,132	9.76%	\$ 41,200	\$ 41,200	\$ -	

Other Purchased Services									
0531 Postage	\$ 133	\$ -	\$ -	\$ -	0.00%		\$ 250	\$ 250	\$ -
0538 Shipping/Delivery/Freight	\$ 2,507	\$ 1,722	\$ 8,058	\$ 6,337	252.76%		\$ 12,000	\$ 12,000	\$ -
0580 Travel	\$ 9,333	\$ 10,573	\$ 9,479	\$ (1,093)	-11.72%		\$ 15,000	\$ 15,000	\$ -
0583 Hauling of Commodities	\$ 956	\$ 3,486	\$ 6,317	\$ 2,830	296.10%		\$ 12,000	\$ 12,000	\$ -
Other Purchased Services Total	\$ 12,929	\$ 15,781	\$ 23,854	\$ 8,074	62.45%		\$ 39,250	\$ 39,250	\$ -
Supplies									
0610 General Supplies	\$ 141,749	\$ 158,684	\$ 190,627	\$ 31,943	22.54%		\$ 210,000	\$ 210,000	\$ -
0616 Food Non Instructional	\$ 861	\$ 140	\$ -	\$ (140)	-16.28%		\$ 1,000	\$ 1,000	\$ -
0630 Food	\$ 972,184	\$ 1,183,708	\$ 1,367,057	\$ 183,349	18.86%		\$ 1,300,000	\$ 1,400,000	\$ 100,000
0650 Computer Related Supplies	\$ 8,486	\$ 2,021	\$ 12,494	\$ 10,473	123.42%		\$ 17,900	\$ 17,900	\$ -
0694 Equipment Supplies	\$ 3,672	\$ 1,867	\$ -	\$ (1,867)	-50.84%		\$ 40,000	\$ 25,000	\$ (15,000)
0695 Furniture/Fixtures Supplies	\$ -	\$ -	\$ -	\$ -	0.00%		\$ 10,000	\$ 10,000	\$ -
0699 Reimbursements	\$ 581	\$ 512	\$ 152	\$ (360)	-61.92%		\$ 750	\$ 750	\$ -
Supplies Total	\$ 1,127,533	\$ 1,346,932	\$ 1,570,329	\$ 223,398	19.81%		\$ 1,579,650	\$ 1,664,650	\$ 85,000
Property									
0710 Land	\$ -	\$ -	\$ -	\$ -	454138.00%		\$ -	\$ -	\$ -
0731 Machinery	\$ 2,323	\$ -	\$ -	\$ -	6790.00%		\$ 55,500	\$ 55,500	\$ -
0733 Furniture & Fixtures	\$ 12,694	\$ 12,907	\$ (1,500)	\$ (14,407)	-113.50%		\$ 210,309	\$ 210,309	\$ -
0734 Tech Related Hardware	\$ -	\$ 7,200	\$ -	\$ (7,200)	6985.00%		\$ -	\$ -	\$ -
0735 Tech Software	\$ 9,975	\$ 23,905	\$ 900	\$ (23,005)	6985.00%		\$ 15,700	\$ 15,700	\$ -
0739 Other Equipment	\$ -	\$ -	\$ 1,500	\$ 1,500	20977.00%		\$ 162,530	\$ 162,530	\$ -
Property Total	\$ 24,992	\$ 44,012	\$ 900	\$ (43,112)	20977.00%		\$ 444,039	\$ 444,039	\$ -
Debt Service/Miscellaneous									
0810 Dues & Fees	\$ 5,063	\$ 4,925	\$ 4,510	\$ (415)	-8.20%		\$ 5,950	\$ 5,950	\$ -
0893 Uniforms	\$ 5,425	\$ 5,754	\$ 8,680	\$ 2,926	53.94%		\$ 9,250	\$ 9,250	\$ -
0899 Other Miscellaneous	\$ 51	\$ 24	\$ 8	\$ (16)	-31.33%		\$ 550	\$ 550	\$ -
Debt Service/Miscellaneous Total	\$ 10,539	\$ 10,703	\$ 13,198	\$ 2,495	23.67%		\$ 15,750	\$ 15,750	\$ -
Other Items									
0913 Indirect Costs	\$ 67,607	\$ 88,563	\$ 106,524	\$ 17,961	26.57%		\$ 115,000	\$ 115,000	\$ -
Other Items Total	\$ 67,607	\$ 88,563	\$ 106,524	\$ 17,961	26.57%		\$ 115,000	\$ 115,000	\$ -
Receipts	\$ 2,587,402	\$ 2,543,736	\$ 2,938,948	\$ 395,213	15.27%		\$ 2,408,450	\$ 2,408,450	\$ -
Total Revenue	\$ 4,466,614	\$ 4,753,019	\$ 5,336,129	\$ 583,111	13.05%		\$ 4,558,450	\$ 5,147,450	\$ 589,000
Total Expenses	\$ 1,894,153	\$ 2,294,668	\$ 2,596,167	\$ 301,500	15.92%		\$ 3,077,276	\$ 3,142,021	\$ 64,745
Ending Balance	\$ 2,572,461	\$ 2,458,351	\$ 2,739,962	\$ 281,611	10.95%		\$ 1,481,174	\$ 2,005,429	\$ 524,255
Contingency Percentage	135.81%	107.13%	105.54%				48.13%	63.83%	

Mercer County Schools - Daycare - Draft Budget 2025-26

							2024-25 Working Budget	2025-26 Draft Budget	
Revenue	Actual FY22	Actual FY23	Actual FY24	Difference					Difference
0999U Beginning Balance	\$ -	\$ -	\$ 13,535	\$ 13,535	0.00%		\$ 39,028	\$ 39,028	\$ -
1810 Day Care Fees	\$ 89,246	\$ 94,176	\$ 81,945	\$ (12,231)	-13.70%		\$ 75,000	\$ 75,000	\$ -
3200 State Revenue	\$ 12,164	\$ 13,173	\$ 29,688	\$ 16,515	135.77%		\$ 25,000	\$ 25,000	\$ -
Revenue Total	\$ 101,410	\$ 107,349	\$ 125,168	\$ 17,819	17.57%		\$ 139,028	\$ 139,028	\$ -
Salary/Fringe									
0130 Classified Regular Pay	\$ 53,910	\$ 59,326	\$ 59,548	\$ 222	0.41%		\$ 66,638	\$ 65,255	\$ (1,383)
0131 Classified Additional Pay	\$ 6,024	\$ 6,208	\$ 6,000	\$ (208)	-3.46%		\$ 6,420	\$ 6,420	\$ -
0150 Classified Substitute Pay	\$ -	\$ -	\$ 105	\$ 105	#DIV/0!		\$ 500	\$ 500	\$ -
0221 FICA	\$ 3,660	\$ 3,975	\$ 3,981	\$ 7	0.19%		\$ 4,406	\$ 4,444	\$ 38
0222 Medicare	\$ 856	\$ 930	\$ 931	\$ 2	0.19%		\$ 1,030	\$ 1,039	\$ 9
0232 Classified Retirement	\$ 16,152	\$ 17,556	\$ 15,323	\$ (2,233)	-13.82%		\$ 14,006	\$ 13,346	\$ (660)
0253 Unemployment	\$ 359	\$ 373	\$ 181	\$ (191)	-53.38%		\$ 155	\$ 155	\$ -
Salary/Fringe Total	\$ 80,960	\$ 88,367	\$ 86,070	\$ (2,297)	-2.84%		\$ 93,155	\$ 91,159	\$ (1,996)
Supplies									
0610 General Supplies	\$ 326	\$ 25	\$ 70	\$ 45	13.79%		\$ 5,000	\$ 5,000	\$ -
0650 Computer Related Supplies	\$ 183	\$ -	\$ -	\$ -	0.00%		\$ 5,000	\$ 5,000	\$ -
Supplies Total	\$ 510	\$ 25	\$ 70	\$ 45	8.83%		\$ 10,000	\$ 10,000	\$ -
Debt Service/Miscellaneous									
0810 Dues & Fees	\$ 25	\$ -	\$ -	\$ -	0.00%		\$ 75	\$ 75	\$ -
Debt Service/Miscellaneous Total	\$ 25	\$ -	\$ -	\$ -	0.00%		\$ 75	\$ 75	\$ -
Receipts	\$ 101,410	\$ 107,349	\$ 111,633	\$ 4,284	4.22%		\$ 100,000	\$ 100,000	\$ -
Total Revenue	\$ 101,410	\$ 107,349	\$ 125,168	\$ 17,819	17.57%		\$ 139,028	\$ 139,028	\$ -
Total Expenses	\$ 81,494	\$ 88,392	\$ 86,140	\$ (2,252)	-2.76%		\$ 103,230	\$ 101,234	\$ (1,996)
Ending Balance	\$ 19,915	\$ 18,957	\$ 39,028	\$ 20,071	100.78%		\$ 35,798	\$ 37,794	\$ 1,996
Contingency Percentage	24.44%	21.45%	45.31%				34.68%	37.33%	

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	6,965,946.20	7,250,000.00	6,000,000.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	6,752,052.29	7,180,000.00	7,180,000.00
1113	PSC PROPERTY TAX	1,003,073.42	1,000,000.00	1,000,000.00
1115	DELINQUENT PROPERTY TAX	105,052.08	80,000.00	80,000.00
1117	MOTOR VEHICLE TAX	1,115,113.17	975,000.00	975,000.00
	TOTAL AD VALOREM TAXES	8,975,290.96	9,235,000.00	9,235,000.00
SALES & USE TAXES				
1121	UTILITIES TAX	1,662,496.94	1,350,000.00	1,500,000.00
	TOTAL SALES & USE TAXES	1,662,496.94	1,350,000.00	1,500,000.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	7,888.54	7,500.00	7,500.00
	TOTAL OTHER TAXES	7,888.54	7,500.00	7,500.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	.00	.00	.00
	TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	.00	.00	.00
TUITION				
1310	TUITION FROM INDIVIDUALS	23,538.75	20,000.00	20,000.00
1321	TUIT FRM OTH SCH DIST W/IN ST	.00	.00	.00
	TOTAL TUITION	23,538.75	20,000.00	20,000.00
TRANSPORTATION				
1410	TRANSP FEES FROM INDIVIDUALS	4,646.10	3,500.00	3,500.00
	TOTAL TRANSPORTATION	4,646.10	3,500.00	3,500.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	350,608.06	200,000.00	250,000.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1511	INTEREST ON LONG TERM DEBT	.00	.00	.00
1520	DIVIDENDS ON INVESTMENTS	30,496.26	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	381,104.32	200,000.00	250,000.00
COMMUNITY SERVICE ACTIVITIES				
1819	OTHER FEES	3,086.81	1,500.00	1,500.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	3,086.81	1,500.00	1,500.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	.00	.00	.00
1912	BUS RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	18,910.00	5,000.00	5,000.00
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	-8,421.48	.00	.00
1990	MISCELLANEOUS REVENUE	12,082.16	15,000.00	15,000.00
1994	RETURN FOR INSUFFICIENT CHECKS	-52.50	.00	.00
1997	OTHER REIMBURSEMENTS	7,297.15	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	29,815.33	20,000.00	20,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	11,087,867.75	10,837,500.00	11,037,500.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	10,454,894.00	11,000,000.00	11,300,000.00
	TOTAL STATE PROGRAM	10,454,894.00	11,000,000.00	11,300,000.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	71,198.00	65,000.00	70,000.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
	TOTAL OTHER STATE FUNDING	71,198.00	65,000.00	70,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERT STATE REIM	8,000.00	6,000.00	6,000.00
3131	STATE MISC. REIMBURSEMENTS	.00	.00	.00
3132	SPEECH ADDITIONAL STATE REIM	8,000.00	8,000.00	8,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	16,000.00	14,000.00	14,000.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUE IN LIEU OF TAXES/STATE				
3800	REVENUE IN LIEU OF TAXES/STATE	.00	.00	.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REV FOR/ON BEHALF PYMT STATE S	7,763,198.39	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	7,763,198.39	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	18,305,290.39	11,079,000.00	11,384,000.00
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENTS	5,119.96	.00	.00
	TOTAL FEDERAL REIMBURSEMENT	5,119.96	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	5,119.96	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	516,554.82	.00	.00
5220	INDIRECT COSTS TRANSFER	184,931.27	115,000.00	115,000.00
	TOTAL INTERFUND TRANSFERS	701,486.09	115,000.00	115,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	100,000.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	8,602.71	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	10,473.58	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	119,076.29	.00	.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	.00	221,410.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL CAPITAL LEASE PROCEEDS	.00	221,410.00	.00
TOTAL OTHER RECEIPTS	820,562.38	336,410.00	115,000.00
TOTAL RECEIPTS	30,218,840.48	22,252,910.00	22,536,500.00
TOTAL REVENUES	37,184,786.68	29,502,910.00	28,536,500.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	10,114,104.18	11,756,446.51	11,999,193.00
0200	EMPLOYEE BENEFITS	632,213.61	930,547.00	936,382.00
0280	ON-BEHALF	5,733,923.59	.00	.00
0300	PURCHASED PROF AND TECH SERV	37,455.98	87,580.00	87,580.00
0400	PURCHASED PROPERTY SERVICES	103,067.75	123,700.00	123,700.00
0500	OTHER PURCHASED SERVICES	157,790.21	182,920.00	182,920.00
0600	SUPPLIES	416,435.88	794,338.49	794,338.00
0700	PROPERTY	3,929.42	12,800.00	12,800.00
0800	DEBT SERVICE AND MISCELLANEOUS	55,424.80	97,052.00	97,052.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 1000 INSTRUCTION		17,254,345.42	13,985,384.00	14,233,965.00
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	687,913.35	977,206.00	847,596.00
0200	EMPLOYEE BENEFITS	72,486.69	81,359.00	46,468.00
0280	ON-BEHALF	346,653.54	.00	.00
0300	PURCHASED PROF AND TECH SERV	6,513.03	8,200.00	66,700.00
0400	PURCHASED PROPERTY SERVICES	1,813.85	3,500.00	3,500.00
0500	OTHER PURCHASED SERVICES	1,391.36	5,900.00	5,900.00
0600	SUPPLIES	12,885.77	10,000.00	10,000.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		1,129,657.59	1,086,165.00	980,164.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	581,375.76	533,822.00	538,292.00
0200	EMPLOYEE BENEFITS	50,074.38	46,824.00	46,432.00
0280	ON-BEHALF	209,301.51	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	1,500.00	1,500.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	500.00	500.00
0600	SUPPLIES	320.32	2,800.00	2,800.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	99.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		841,170.97	585,446.00	589,524.00
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	200,892.56	240,425.00	296,182.00
0200	EMPLOYEE BENEFITS	15,343.25	13,651.00	47,819.00
0280	ON-BEHALF	104,559.92	.00	.00
0300	PURCHASED PROF AND TECH SERV	322,722.75	423,750.00	423,750.00
0400	PURCHASED PROPERTY SERVICES	5,880.66	10,000.00	10,000.00
0500	OTHER PURCHASED SERVICES	476,978.28	567,229.00	567,229.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600	SUPPLIES	37,709.78	49,500.00	49,500.00
0700	PROPERTY	.00	17,500.00	17,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	7,684.59	24,500.00	24,500.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		1,171,771.79	1,346,555.00	1,436,480.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	1,245,617.38	1,365,993.00	1,371,386.00
0200	EMPLOYEE BENEFITS	134,246.78	137,405.00	134,001.00
0280	ON-BEHALF	625,063.02	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		2,004,927.18	1,503,398.00	1,505,387.00
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	423,285.78	532,968.00	528,404.00
0200	EMPLOYEE BENEFITS	80,815.62	82,213.00	80,142.00
0280	ON-BEHALF	163,306.63	.00	.00
0300	PURCHASED PROF AND TECH SERV	26,328.79	48,270.00	48,270.00
0400	PURCHASED PROPERTY SERVICES	2,347.49	2,500.00	2,500.00
0500	OTHER PURCHASED SERVICES	92,774.13	23,280.00	23,280.00
0600	SUPPLIES	27,069.09	29,000.00	29,000.00
0700	PROPERTY	.00	7,500.00	7,500.00
0800	DEBT SERVICE AND MISCELLANEOUS	76,816.32	500.00	500.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		892,743.85	726,231.00	719,596.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	882,823.44	1,064,510.00	1,066,630.00
0200	EMPLOYEE BENEFITS	239,577.62	264,019.00	255,186.00
0280	ON-BEHALF	236,428.51	.00	.00
0300	PURCHASED PROF AND TECH SERV	66,958.64	70,585.00	70,585.00
0400	PURCHASED PROPERTY SERVICES	600,502.72	697,340.00	717,340.00
0500	OTHER PURCHASED SERVICES	35,671.04	105,090.00	105,090.00
0600	SUPPLIES	682,436.98	887,399.00	861,399.00
0700	PROPERTY	36,759.05	42,200.00	42,200.00
0800	DEBT SERVICE AND MISCELLANEOUS	8,473.25	22,000.00	22,000.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		2,789,631.25	3,153,143.00	3,140,430.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	985,467.04	1,119,374.00	1,144,310.00
0200	EMPLOYEE BENEFITS	308,963.27	219,539.00	246,285.00
0280	ON-BEHALF	260,708.87	.00	.00
0300	PURCHASED PROF AND TECH SERV	8,319.62	15,000.00	15,000.00
0400	PURCHASED PROPERTY SERVICES	56,828.88	71,250.00	71,250.00
0500	OTHER PURCHASED SERVICES	126,251.88	148,059.00	152,559.00
0600	SUPPLIES	455,769.62	585,500.00	582,500.00
0700	PROPERTY	53,305.99	476,410.00	480,000.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0800 DEBT SERVICE AND MISCELLANEOUS	7,832.56	5,450.00	5,450.00
TOTAL 2700 STUDENT TRANSPORTATION	2,263,447.73	2,640,582.00	2,697,354.00
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0280 ON-BEHALF	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	1,557.05	2,500.00	2,500.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	1,488.22	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	3,045.27	2,500.00	2,500.00
3300 COMMUNITY SERVICES			
0280 ON-BEHALF	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
4100 LAND/SITE ACQUISITIONS			
0700 PROPERTY	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	227,845.17	221,414.00	211,922.00
TOTAL 5100 DEBT SERVICE	227,845.17	221,414.00	211,922.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	48,440.00	249,980.00	249,980.00
TOTAL 5200 FUND TRANSFERS	48,440.00	249,980.00	249,980.00
5300 CONTINGENCY			
0840 CONTINGENCY	.00	4,002,112.00	2,769,198.00
TOTAL 5300 CONTINGENCY	.00	4,002,112.00	2,769,198.00
TOTAL EXPENDITURES	28,627,026.22	29,502,910.00	28,536,500.00
TOTAL FOR GENERAL FUND (1)	8,557,760.46	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	6,178.41	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	6,178.41	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	64,803.77	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	64,803.77	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	70,982.18	.00	.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,464,687.86	1,659,883.00	.00
	TOTAL RESTRICTED	1,464,687.86	1,659,883.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REV FOR/ON BEHALF PYMT STATE S	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	1,464,687.86	1,659,883.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	4,556,539.96	1,882,026.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
4500D	DUMMY CLEANUP	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	4,556,539.96	1,882,026.00	.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENTS	239,145.42	.00	.00
	TOTAL FEDERAL REIMBURSEMENT	239,145.42	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	4,795,685.38	1,882,026.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	48,440.00	60,000.00	.00
5231	NCLB TFER FROM TITLE II	.00	.00	.00
5232	TITLE IV - SAFE/DRUG FREE SCH	.00	.00	.00
5233	TITLE V - INNOVATIVE PROG	.00	.00	.00
5234	TITLE II D EDUCATION TECHNOLOG	.00	.00	.00
5241	FUND TRANSFER	.00	.00	.00
5243	TITLE IV - SAFE/DRUG-FREE SCH	.00	.00	.00
5244	TITLE V - INNOVATIVE PROGRAMS	.00	.00	.00
5245	TITLE IID EDUCATION TECHNOLOGY	.00	.00	.00
5251	FLEX FOCUS XFER FROM ESS	16,087.47	.00	.00
5261	XFER TO FF OPERATIONAL	-16,087.47	.00	.00
	TOTAL INTERFUND TRANSFERS	48,440.00	60,000.00	.00
	TOTAL OTHER RECEIPTS	48,440.00	60,000.00	.00
	TOTAL RECEIPTS	6,379,795.42	3,601,909.00	.00
	TOTAL REVENUES	6,379,795.42	3,601,909.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0600 SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	2,625,702.62	2,075,650.57	.00
0200 EMPLOYEE BENEFITS	584,183.50	178,731.36	.00
0300 PURCHASED PROF AND TECH SERV	139,169.48	29,580.00	.00
0400 PURCHASED PROPERTY SERVICES	2,480.67	4,000.00	.00
0500 OTHER PURCHASED SERVICES	50,445.98	39,446.00	.00
0600 SUPPLIES	615,914.28	286,493.90	.00
0700 PROPERTY	290,612.41	60,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	19,286.60	3,586.00	.00
0840 CONTINGENCY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	4,327,795.54	2,677,487.83	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	37,647.00	1,246.48	.00
0200 EMPLOYEE BENEFITS	1,784.98	.00	.00
0300 PURCHASED PROF AND TECH SERV	7,725.22	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	6,325.62	6,925.07	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	53,482.82	8,171.55	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	193,992.50	366,978.00	.00
0200 EMPLOYEE BENEFITS	63,400.92	80,225.10	.00
0300 PURCHASED PROF AND TECH SERV	44,350.53	1,759.09	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	5,873.97	4,117.43	.00
0600 SUPPLIES	12,736.73	52,104.00	.00
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	320,354.65	505,183.62	.00
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	2,885.33	.00	.00
0200	EMPLOYEE BENEFITS	236.12	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	143,280.50	53,985.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	8,101.18	29,061.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		154,503.13	83,046.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	3,500.00	.00	.00
0200	EMPLOYEE BENEFITS	1,079.11	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	759,114.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		763,693.11	.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	5,575.00	.00	.00
0200	EMPLOYEE BENEFITS	1,720.66	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		7,295.66	.00	.00
3200 DAY CARE OPERATIONS				
0600	SUPPLIES	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	181,460.84	201,739.17	.00
0200	EMPLOYEE BENEFITS	42,525.50	43,309.51	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0300	PURCHASED PROF AND TECH SERV	19,627.62	12,700.00	.00
0400	PURCHASED PROPERTY SERVICES	750.00	750.00	.00
0500	OTHER PURCHASED SERVICES	4,708.02	6,650.00	.00
0600	SUPPLIES	165,559.54	53,721.32	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	12,523.45	9,150.00	.00
	TOTAL 3300 COMMUNITY SERVICES	427,154.97	328,020.00	.00
4200	LAND IMPROVEMENTS			
0400	PURCHASED PROPERTY SERVICES	199,210.50	.00	.00
	TOTAL 4200 LAND IMPROVEMENTS	199,210.50	.00	.00
4700	BUILDING IMPROVEMENTS			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
	TOTAL 4700 BUILDING IMPROVEMENTS	.00	.00	.00
5100	DEBT SERVICE			
0800	DEBT SERVICE AND MISCELLANEOUS	47,897.50	.00	.00
	TOTAL 5100 DEBT SERVICE	47,897.50	.00	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	78,407.54	.00	.00
	TOTAL 5200 FUND TRANSFERS	78,407.54	.00	.00
	TOTAL EXPENDITURES	6,379,795.42	3,601,909.00	.00
	TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	539,314.25	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	136,309.22	.00	.00
1730	CLUB & OTHER DUES	857.00	.00	.00
1740	STUDENT FEES	54,282.64	.00	.00
1750	DONATIONS (ACTIVITY FND)	14,886.70	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	239,943.78	.00	.00
	TOTAL STUDENT ACTIVITIES	446,279.34	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	446,279.34	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (21)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL RECEIPTS	446,279.34	.00	.00
TOTAL REVENUES	985,593.59	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	875.48	.00	.00
0200	EMPLOYEE BENEFITS	67.33	.00	.00
0300	PURCHASED PROF AND TECH SERV	69,948.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	2,258.40	.00	.00
0500	OTHER PURCHASED SERVICES	30,796.26	.00	.00
0600	SUPPLIES	294,194.56	.00	.00
0700	PROPERTY	15,023.70	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	19,688.88	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		432,852.61	.00	.00
2100 STUDENT SUPPORT SERVICES				
0600	SUPPLIES	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	22,094.52	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		22,094.52	.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	5,000.00	.00	.00
TOTAL 5200 FUND TRANSFERS		5,000.00	.00	.00
TOTAL EXPENDITURES		459,947.13	.00	.00

DRAFT BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (21)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	525,646.46	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

STUDENT ACTIVITY (SPEC REV ANN (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	51,256.81	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1730	CLUB & OTHER DUES	4,934.00	.00	.00
1740	STUDENT FEES	20,613.75	.00	.00
1750	DONATIONS (ACTIVITY FND)	21,270.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	71,068.06	.00	.00
	TOTAL STUDENT ACTIVITIES	117,885.81	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	117,885.81	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	5,000.00	.00	.00
	TOTAL INTERFUND TRANSFERS	5,000.00	.00	.00
	TOTAL OTHER RECEIPTS	5,000.00	.00	.00
	TOTAL RECEIPTS	122,885.81	.00	.00
	TOTAL REVENUES	174,142.62	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

STUDENT ACTIVITY (SPEC REV ANN (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	420.00	.00	.00
0200 EMPLOYEE BENEFITS	-101.42	.00	.00
0300 PURCHASED PROF AND TECH SERV	13,429.25	.00	.00
0500 OTHER PURCHASED SERVICES	4,491.95	.00	.00
0600 SUPPLIES	31,505.80	.00	.00
0700 PROPERTY	1,253.90	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	15,695.87	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	66,695.35	.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	.00	.00	.00
0200 EMPLOYEE BENEFITS	.00	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0600 SUPPLIES	844.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	32,368.69	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	33,212.69	.00	.00
2900 OTHER INSTRUCTIONAL			
0600 SUPPLIES	.00	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	99,908.04	.00	.00
TOTAL FOR STUDENT ACTIVITY (SPEC REV (25)	74,234.58	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	240,267.00	235,420.00	235,420.00
	TOTAL RESTRICTED	240,267.00	235,420.00	235,420.00
	TOTAL REVENUE FROM STATE SOURCES	240,267.00	235,420.00	235,420.00
	TOTAL RECEIPTS	240,267.00	235,420.00	235,420.00
	TOTAL REVENUES	240,267.00	235,420.00	235,420.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
2600 PLANT OPERATIONS & MAINTENANCE				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	.00	.00
4600 SITE IMPROVEMENT				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	240,267.00	235,420.00	235,420.00
TOTAL 5200 FUND TRANSFERS		240,267.00	235,420.00	235,420.00
TOTAL EXPENDITURES		240,267.00	235,420.00	235,420.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	2,549,805.00	2,651,799.00	2,651,799.00
1113	PSC PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	.00	.00	.00
TOTAL AD VALOREM TAXES		2,549,805.00	2,651,799.00	2,651,799.00
TOTAL REVENUE FROM LOCAL SOURCES		2,549,805.00	2,651,799.00	2,651,799.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,111,857.00	1,624,607.00	1,624,607.00
TOTAL RESTRICTED		1,111,857.00	1,624,607.00	1,624,607.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REV FOR/ON BEHALF PYMT STATE S	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		1,111,857.00	1,624,607.00	1,624,607.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		3,661,662.00	4,276,406.00	4,276,406.00
TOTAL REVENUES		3,661,662.00	4,276,406.00	4,276,406.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
4200 LAND IMPROVEMENTS			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	3,661,662.00	4,276,406.00	4,276,406.00
TOTAL 5200 FUND TRANSFERS	3,661,662.00	4,276,406.00	4,276,406.00
TOTAL EXPENDITURES	3,661,662.00	4,276,406.00	4,276,406.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	239,901.84	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	239,901.84	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	239,901.84	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	33,950,000.00	.00	.00
5110C	BOND PRINCIPAL PROCEEDS	.00	.00	.00
	TOTAL BOND PROCEEDS	33,950,000.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	.00	.00	.00

DRAFT BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
TOTAL OTHER RECEIPTS	33,950,000.00	.00	.00
TOTAL RECEIPTS	34,189,901.84	.00	.00
TOTAL REVENUES	34,189,901.84	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0700	PROPERTY	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		.00	.00	.00
4600 SITE IMPROVEMENT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00
4700 BUILDING IMPROVEMENTS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	1,281,639.40	.00	.00
0400	PURCHASED PROPERTY SERVICES	1,151,237.40	.00	.00
0500	OTHER PURCHASED SERVICES	83,332.39	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	188,984.69	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		2,705,193.88	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	641,939.73	.00	.00

DRAFT BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 5100 DEBT SERVICE	641,939.73	.00	.00
TOTAL EXPENDITURES	3,347,133.61	.00	.00
TOTAL FOR CONSTRUCTION FUND (360)	30,842,768.23	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	781.28	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	781.28	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	781.28	.00	.00
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3120	INTERGOVT STATE DEBT SERVICE	.00	.00	.00
	TOTAL OTHER STATE FUNDING	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REV FOR/ON BEHALF PYMT STATE S	187,022.76	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	187,022.76	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	187,022.76	.00	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	.00	.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL REVENUE FROM FEDERAL SOURCES		.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00
TOTAL BOND PROCEEDS		.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	3,385,374.18	4,701,806.00	4,701,806.00
TOTAL INTERFUND TRANSFERS		3,385,374.18	4,701,806.00	4,701,806.00
TOTAL OTHER RECEIPTS		3,385,374.18	4,701,806.00	4,701,806.00
TOTAL RECEIPTS		3,573,178.22	4,701,806.00	4,701,806.00
TOTAL REVENUES		3,573,178.22	4,701,806.00	4,701,806.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,573,178.22	4,701,806.00	4,701,806.00
TOTAL 5100 DEBT SERVICE		3,573,178.22	4,701,806.00	4,701,806.00
TOTAL EXPENDITURES		3,573,178.22	4,701,806.00	4,701,806.00
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	2,397,181.00	2,150,000.00	2,739,000.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	76,811.64	50,000.00	50,000.00
	TOTAL EARNINGS ON INVESTMENTS	76,811.64	50,000.00	50,000.00
FOOD SERVICE				
1610	REIMBURSABLE PROGRAMS	.00	.00	.00
1611	REIMBURSABLE SCHOOL LUNCH PROG	.00	.00	.00
1612	REIMBURSABLE SCH BREAKFAST PRG	.00	.00	.00
1620	NONREIMB PROGRAMS	.00	.00	.00
1621	NON-REIMBURSABLE LUNCH PROG	3,936.42	3,000.00	3,000.00
1621A	NON-REIMBURSABLE LUNCH PROG	.00	.00	.00
1622	NON-REIMBURSABLE BREAKFAST PRG	2,410.75	150.00	150.00
1624	NON-REIMBURSBLE A LA CARTE PRG	.00	.00	.00
1625	NON-REIMB A LA CARTE BKFST PRG	932.07	800.00	800.00
1626	NON-REIMB A LA CARTE LUNCH PRG	23,649.83	18,000.00	18,000.00
1629	NON-REIMBURSBLE OTHER FOOD PRG	.00	.00	.00
1630	SPECIAL FUNCTIONS	.00	.00	.00
1631	CATERING	19,802.85	18,000.00	18,000.00
1631A	CATERING	.00	.00	.00
1631Q	CATERING HISTORY	.00	.00	.00
1650	SUMMER FOOD PROG LOCAL REV	.00	.00	.00
1690	FOOD SERVICE REBATES	5,107.32	3,500.00	3,500.00
	TOTAL FOOD SERVICE	55,839.24	43,450.00	43,450.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	17,500.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1994	RETURN FOR INSUFFICIENT CHECKS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	17,500.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	150,150.88	93,450.00	93,450.00
REVENUE FROM STATE SOURCES				
RESTRICTED				

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
3200	RESTRICTED STATE REVENUE	44,585.86	15,000.00	15,000.00
	TOTAL RESTRICTED	44,585.86	15,000.00	15,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REV FOR/ON BEHALF PYMT STATE S	143,068.20	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	143,068.20	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	187,654.06	15,000.00	15,000.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	2,617,675.31	2,300,000.00	2,300,000.00
	TOTAL RESTRICTED THROUGH THE STATE	2,617,675.31	2,300,000.00	2,300,000.00
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	126,322.00	.00	.00
	TOTAL UNDEFINED REV TYPE	126,322.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	2,743,997.31	2,300,000.00	2,300,000.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5342	LOSS COMP - EQUIPMENT ETC	214.42	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	214.42	.00	.00
	TOTAL OTHER RECEIPTS	214.42	.00	.00
	TOTAL RECEIPTS	3,082,016.67	2,408,450.00	2,408,450.00
	TOTAL REVENUES	5,479,197.67	4,558,450.00	5,147,450.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	631,184.41	638,141.00	625,606.00
0200	EMPLOYEE BENEFITS	103,861.96	166,996.00	159,276.00
0280	ON-BEHALF	143,068.20	.00	.00
0300	PURCHASED PROF AND TECH SERV	27,745.00	37,250.00	37,250.00
0400	PURCHASED PROPERTY SERVICES	27,851.00	41,200.00	41,200.00
0500	OTHER PURCHASED SERVICES	23,854.41	39,250.00	39,250.00
0600	SUPPLIES	1,570,329.48	1,579,650.00	1,664,650.00
0700	PROPERTY	900.00	444,039.00	444,039.00
0800	DEBT SERVICE AND MISCELLANEOUS	13,198.06	15,750.00	15,750.00
0840	CONTINGENCY	.00	1,481,174.00	2,005,429.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		2,541,992.52	4,443,450.00	5,032,450.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	106,523.73	115,000.00	115,000.00
TOTAL 5200 FUND TRANSFERS		106,523.73	115,000.00	115,000.00
TOTAL EXPENDITURES		2,648,516.25	4,558,450.00	5,147,450.00
TOTAL FOR FOOD SERVICE FUND (51)		2,830,681.42	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DAYCARE (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	13,535.27	39,028.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	81,945.04	75,000.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	81,945.04	75,000.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	81,945.04	75,000.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	29,687.75	25,000.00	.00
	TOTAL RESTRICTED	29,687.75	25,000.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REV FOR/ON BEHALF PYMT STATE S	14,881.38	-.12	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	14,881.38	-.12	.00
	TOTAL REVENUE FROM STATE SOURCES	44,569.13	24,999.88	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	126,514.17	99,999.88	.00
	TOTAL REVENUES	140,049.44	139,027.88	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

DAYCARE (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	65,653.28	73,558.00	.00
0200	EMPLOYEE BENEFITS	9,070.88	19,597.00	.00
0280	ON-BEHALF	14,881.38	.13	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	70.00	10,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	75.00	.00
0840	CONTINGENCY	.00	35,798.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		89,675.54	139,028.13	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		89,675.54	139,028.13	.00
TOTAL FOR DAYCARE (52)		50,373.90	-.25	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

FIDUCIARY FUND PENSION INV PRI (70)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

FIDUCIARY FUND PENSION INV PRI (70)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	.00	.00	.00
TOTAL 1000 INSTRUCTION	.00	.00	.00
2100 STUDENT SUPPORT SERVICES			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	.00	.00	.00
2700 STUDENT TRANSPORTATION			
0600 SUPPLIES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	.00	.00	.00
3300 COMMUNITY SERVICES			
0600 SUPPLIES	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
UNDEFINED FUNC			
0500 OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL UNDEFINED FUNC	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR FIDUCIARY FUND PENSION INV (70)	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GOVNMNTAL ASSETS 1,2,31,32,36 (8)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE/CAPITAL ASSE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	-100,000.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	-17,664.02	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-117,664.02	.00	.00
	TOTAL OTHER RECEIPTS	-117,664.02	.00	.00
	TOTAL RECEIPTS	-117,664.02	.00	.00
	TOTAL REVENUES	-117,664.02	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GOVNMNTAL ASSETS 1,2,31,32,36 (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	1,902,378.21	.00	.00
TOTAL 1000 INSTRUCTION	1,902,378.21	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	37,895.49	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	37,895.49	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	.00	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	1,320.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,320.00	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	2,944.21	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,944.21	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	635.97	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	635.97	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	341,767.34	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	341,767.34	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	464,239.08	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	464,239.08	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	.00	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

GOVNMNTAL ASSETS 1,2,31,32,36 (8)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 3300	COMMUNITY SERVICES	.00	.00	.00
UNDEFINED FUNC				
0700	PROPERTY	.00	.00	.00
TOTAL UNDEFINED FUNC		.00	.00	.00
TOTAL EXPENDITURES		2,751,180.30	.00	.00
TOTAL FOR GOVNMNTAL ASSETS 1,2,31,32, (8)		-2,868,844.32	.00	.00

DRAFT BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE/CAPITAL ASSE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

DRAFT BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	77,117.72	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	77,117.72	.00	.00
TOTAL EXPENDITURES	77,117.72	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-77,117.72	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	37,184,786.68	29,502,910.00	28,536,500.00
TOTAL OF EXPENDITURES FUND 1	28,627,026.22	29,502,910.00	28,536,500.00
TOTAL FOR FUND 1	8,557,760.46	.00	.00
TOTAL OF REVENUES FUND 2	6,379,795.42	3,601,909.00	.00
TOTAL OF EXPENDITURES FUND 2	6,379,795.42	3,601,909.00	.00
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	985,593.59	.00	.00
TOTAL OF EXPENDITURES FUND 21	459,947.13	.00	.00
TOTAL FOR FUND 21	525,646.46	.00	.00
TOTAL OF REVENUES FUND 25	174,142.62	.00	.00
TOTAL OF EXPENDITURES FUND 25	99,908.04	.00	.00
TOTAL FOR FUND 25	74,234.58	.00	.00
TOTAL OF REVENUES FUND 310	240,267.00	235,420.00	235,420.00
TOTAL OF EXPENDITURES FUND 310	240,267.00	235,420.00	235,420.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	3,661,662.00	4,276,406.00	4,276,406.00
TOTAL OF EXPENDITURES FUND 320	3,661,662.00	4,276,406.00	4,276,406.00
TOTAL FOR FUND 320	.00	.00	.00
TOTAL OF REVENUES FUND 360	34,189,901.84	.00	.00
TOTAL OF EXPENDITURES FUND 360	3,347,133.61	.00	.00
TOTAL FOR FUND 360	30,842,768.23	.00	.00
TOTAL OF REVENUES FUND 400	3,573,178.22	4,701,806.00	4,701,806.00
TOTAL OF EXPENDITURES FUND 400	3,573,178.22	4,701,806.00	4,701,806.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	5,479,197.67	4,558,450.00	5,147,450.00
TOTAL OF EXPENDITURES FUND 51	2,648,516.25	4,558,450.00	5,147,450.00
TOTAL FOR FUND 51	2,830,681.42	.00	.00
TOTAL OF REVENUES FUND 52	140,049.44	139,027.88	.00
TOTAL OF EXPENDITURES FUND 52	89,675.54	139,028.13	.00
TOTAL FOR FUND 52	50,373.90	-.25	.00
TOTAL OF REVENUES FUND 70	.00	.00	.00
TOTAL OF EXPENDITURES FUND 70	.00	.00	.00
TOTAL FOR FUND 70	.00	.00	.00
TOTAL OF REVENUES FUND 8	-117,664.02	.00	.00
TOTAL OF EXPENDITURES FUND 8	2,751,180.30	.00	.00
TOTAL FOR FUND 8	-2,868,844.32	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	77,117.72	.00	.00
TOTAL FOR FUND 81	-77,117.72	.00	.00

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2026

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	54,245,494.42	42,314,122.88	38,195,776.00
GRAND TOTAL OF EXPENDITURES	42,206,797.60	42,314,123.13	38,195,776.00
GRAND TOTAL	12,038,696.82	-.25	.00