

# BEREA 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	1,942,826.23	65,000.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	2,096,342.78	2,127,800.00	2,401,100.00
1113	PSC PROPERTY TAX	127,152.04	110,139.00	127,000.00
1115	DELINQUENT PROPERTY TAX	70,637.50	39,098.00	35,000.00
1116	DISTILLED SPIRITS TAX	.00	.00	.00
1117	MOTOR VEHICLE TAX	208,230.87	193,508.95	220,230.87
1118	UNMINED MINERALS TAX	.00	.00	.00
	TOTAL AD VALOREM TAXES	2,502,363.19	2,470,545.95	2,783,330.87
SALES & USE TAXES				
1121	UTILITIES TAX	517,500.03	559,935.03	540,000.00
	TOTAL SALES & USE TAXES	517,500.03	559,935.03	540,000.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	.00	.00	.00
	TOTAL PENALTIES & INTEREST ON TAXES	.00	.00	.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	23,884.54	13,000.00	20,000.00
1192	EXCISE TAX	.00	.00	.00
	TOTAL OTHER TAXES	23,884.54	13,000.00	20,000.00
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	8,740.00	10,080.00	9,000.00
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00
	TOTAL TUITION	8,740.00	10,080.00	9,000.00

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	131,264.33	6,000.00	.00
1510E	INTEREST INCOME/ESCROW	.00	.00	.00
1510Q	INTEREST ON INVESTMENTS - OLD	.00	.00	.00
1540	INVESTMENT INC FROM REAL PRPTY	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	131,264.33	6,000.00	.00
STUDENT ACTIVITIES				
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	.00	.00	.00
1912	BUS RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1925	REIMBURSEMENTS (NON-GVT)	.00	.00	.00
1941	TEXTBOOK SALES	.00	.00	.00
1942	TEXTBOOK RENTALS	.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	.00	.00	.00
1952	MSC REV FRM OTH SCH DST OUT ST	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	19,183.46	31,772.00	25,000.00
1991	TRANSCRIPT FEES	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	19,183.46	31,772.00	25,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	3,202,935.55	3,091,332.98	3,377,330.87
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	5,511,661.00	5,758,295.00	5,412,614.00
	TOTAL STATE PROGRAM	5,511,661.00	5,758,295.00	5,412,614.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	50,887.00	50,887.00	51,000.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
	TOTAL OTHER STATE FUNDING	50,887.00	50,887.00	51,000.00
EXPENDITURE REIMBURSEMENTS				

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3130	REIMB.-NATIONAL BOARD CERT.	.00	6,000.00	.00
3131	MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	.00	6,000.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
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	OTHER STATE REVENUE	3,483,064.28	3,231,795.41	3,297,919.41
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	3,483,064.28	3,231,795.41	3,297,919.41
	TOTAL REVENUE FROM STATE SOURCES	9,045,612.28	9,046,977.41	8,761,533.41
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIM FROM FEDERAL	62,298.12	60,578.00	60,000.00
	TOTAL FEDERAL REIMBURSEMENT	62,298.12	60,578.00	60,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	62,298.12	60,578.00	60,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	314,243.36	.00
5220	INDIRECT COSTS TRANSFER	.00	40,013.00	40,013.00
	TOTAL INTERFUND TRANSFERS	.00	354,256.36	40,013.00
SALE OR COMP FOR LOSS OF ASSETS				
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00

# BEREA BOARD OF EDUCATION

## DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	.00	.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	.00	.00	.00
	TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	354,256.36	40,013.00
	TOTAL RECEIPTS	12,310,845.95	12,553,144.75	12,238,877.28
	TOTAL REVENUES	14,253,672.18	12,618,144.75	12,238,877.28

# BEREA BOARD OF EDUCATION

## DRAFT BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
0000 RESTRICT TO REV & BAL SHT ONLY				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY		.00	.00	.00
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	5,376,438.72	5,184,461.07	4,571,856.73
0200	EMPLOYEE BENEFITS	449,901.34	400,884.68	368,493.35
0280	ON-BEHALF	2,466,457.80	3,212,954.69	3,212,954.69
0300	PURCHASED PROF AND TECH SERV	265,436.64	229,299.89	199,484.00
0400	PURCHASED PROPERTY SERVICES	12,042.75	28,900.00	26,200.00
0500	OTHER PURCHASED SERVICES	25,304.03	15,728.60	3,150.00
0600	SUPPLIES	414,204.25	341,044.04	224,930.00
0700	PROPERTY	1,494.83	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	30,330.79	40,241.61	33,200.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		9,041,611.15	9,453,514.58	8,640,268.77
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	298,866.65	276,249.59	237,941.97
0200	EMPLOYEE BENEFITS	32,112.66	31,186.65	12,012.10
0280	ON-BEHALF	139,302.97	.00	.00
0300	PURCHASED PROF AND TECH SERV	.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
TOTAL 2100 STUDENT SUPPORT SERVICES		470,282.28	307,436.24	249,954.07
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	305,868.31	480,343.78	324,080.56
0200	EMPLOYEE BENEFITS	26,257.21	24,574.46	24,355.83
0280	ON-BEHALF	142,566.46	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	104.99	100.00	.00
0600	SUPPLIES	3,046.11	8,702.23	3,200.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	378.64	2,111.68	1,690.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		478,221.72	515,832.15	353,326.39
2300 DISTRICT ADMIN SUPPORT				

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	282,723.38	222,478.00	217,132.40
0200	EMPLOYEE BENEFITS	99,289.84	153,929.47	84,944.70
0280	ON-BEHALF	131,778.51	.00	.00
0300	PURCHASED PROF AND TECH SERV	238,772.29	201,320.89	188,000.00
0400	PURCHASED PROPERTY SERVICES	9,565.80	35,066.30	8,800.00
0500	OTHER PURCHASED SERVICES	210,881.19	204,163.67	174,500.00
0600	SUPPLIES	183,987.62	110,367.76	52,300.00
0700	PROPERTY	496.08	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	58,303.62	46,859.73	22,000.00
0840	CONTINGENCY	.00	288,432.45	315,359.08
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		1,215,798.33	1,262,618.27	1,063,036.18
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	408,603.71	468,980.38	411,394.13
0200	EMPLOYEE BENEFITS	54,819.33	55,084.14	50,172.32
0280	ON-BEHALF	190,451.85	.00	.00
0300	PURCHASED PROF AND TECH SERV	.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
TOTAL 2400 SCHOOL ADMIN SUPPORT		653,874.89	524,064.52	461,566.45
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	341,959.43	340,797.00	244,368.08
0200	EMPLOYEE BENEFITS	50,686.17	49,450.00	39,652.21
0280	ON-BEHALF	159,388.67	.00	.00
0300	PURCHASED PROF AND TECH SERV	14,506.57	30,045.00	14,000.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	71,817.12	2,525.90	67,924.00
0600	SUPPLIES	10,923.10	8,441.31	8,400.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	6,261.37	6,500.00	3,000.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		655,542.43	437,759.21	377,344.29
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	258,884.28	261,756.71	258,472.17
0200	EMPLOYEE BENEFITS	57,958.66	54,853.18	32,964.36
0280	ON-BEHALF	120,667.01	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	383,116.39	363,952.08	197,425.00
0500	OTHER PURCHASED SERVICES	5,781.88	6,100.00	4,500.00
0600	SUPPLIES	375,312.80	249,789.02	301,000.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00

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GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0900 OTHER ITEMS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,201,721.02	936,450.99	794,361.53
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	142,300.01	216,391.08	114,208.80
0200 EMPLOYEE BENEFITS	39,416.01	36,689.53	23,970.08
0280 ON-BEHALF	66,326.61	18,840.72	18,840.72
0300 PURCHASED PROF AND TECH SERV	3,831.00	5,420.22	.00
0400 PURCHASED PROPERTY SERVICES	2,360.28	70,850.00	.00
0500 OTHER PURCHASED SERVICES	50,876.95	57,714.46	50,000.00
0600 SUPPLIES	91,080.66	96,790.53	92,000.00
0700 PROPERTY	179,107.00	24,018.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	750.00	163.06	.00
TOTAL 2700 STUDENT TRANSPORTATION	576,048.52	526,877.60	299,019.60
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	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
0600 SUPPLIES	.00	.00	.00
0700 PROPERTY	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	.00	.00	.00
3300 COMMUNITY SERVICES			
0280 ON-BEHALF	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
4200 LAND IMPROVEMENTS			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	.00	.00	.00
4300 ARCHITECTURAL/ENGIN			
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	.00	.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 5100	DEBT SERVICE	.00	.00	.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	18,769.00	733,469.44	.00
TOTAL 5200	FUND TRANSFERS	18,769.00	733,469.44	.00
TOTAL EXPENDITURES		14,311,869.34	14,698,023.00	12,238,877.28
TOTAL FOR GENERAL FUND (1)		-58,197.16	-2,079,878.25	.00



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GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	14,253,672.18	12,618,144.75	12,238,877.28
TOTAL OF EXPENDITURES FUND 1	14,311,869.34	14,698,023.00	12,238,877.28
TOTAL FOR FUND 1	-58,197.16	-2,079,878.25	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	14,253,672.18	12,618,144.75	12,238,877.28
GRAND TOTAL OF EXPENDITURES	14,311,869.34	14,698,023.00	12,238,877.28
GRAND TOTAL	-58,197.16	-2,079,878.25	.00

## DRAFT BUDGET REPORT FOR FY 2026

### REPORT OPTIONS

Fiscal Year for reports	2026
Projections	261

Budget Level	2
Include account detail?	N
Output file options	P

P - Paper/saved reports Only  
M - Magnetic Media & Spreadsheet  
B - Both Paper & Mag Media/Spreadsheet

\*\* END OF REPORT - Generated by Nathan Sweet \*\*