

**WOODFORD COUNTY BOARD OF EDUCATION
AGENDA ITEM**

ITEM #: **DATE:** May 19, 2025

TOPIC/TITLE: FY26 Tentative Budget

PRESENTER: Shane Smith

ORIGIN:

- ☐ TOPIC PRESENTED FOR INFORMATION ONLY (No board action required.)
☒ ACTION REQUESTED AT THIS MEETING
☐ ITEM IS ON THE CONSENT AGENDA FOR APPROVAL
☐ ACTION REQUESTED AT FUTURE MEETING: (DATE)
☐ BOARD REVIEW REQUIRED BY

- ☐ STATE OR FEDERAL LAW OR REGULATION
☒ BOARD OF EDUCATION POLICY
☐ OTHER:

PREVIOUS REVIEW, DISCUSSION OR ACTION:

- ☐ NO PREVIOUS BOARD REVIEW, DISCUSSION OR ACTION
☐ PREVIOUS REVIEW OR ACTION

- ☐ DATE:
☐ ACTION:

BACKGROUND INFORMATION:

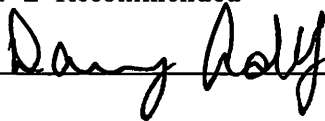
FY26 Tentative Budget

SUMMARY OF MAJOR ELEMENTS:

IMPACT ON RESOURCES:

TIMETABLE FOR FURTHER REVIEW OR ACTION:

SUPERINTENDENT'S RECOMMENDATION: ☒ Recommended ☐ Not Recommended



WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 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	10,576,596.94	7,500,000.00	6,283,352.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	16,817,696.58	17,766,807.00	17,766,807.00
1113	PSC PROPERTY TAX	.00	.00	.00
1115	DELINQUENT PROPERTY TAX	218,222.52	146,000.00	146,000.00
1116	DISTILLED SPIRITS TAX	1,417,102.01	1,617,485.99	1,617,485.99
1117	MOTOR VEHICLE TAX	1,818,050.51	1,623,109.00	1,623,109.00
1119	FRANCHISE TAX	877,677.41	734,278.00	734,278.00
	TOTAL AD VALOREM TAXES	21,148,749.03	21,887,679.99	21,887,679.99
SALES & USE TAXES				
1121	UTILITIES TAX	2,063,492.99	2,018,341.65	1,965,087.21
1121D	UTILITY TAX DIRECT PAY	.00	.00	.00
	TOTAL SALES & USE TAXES	2,063,492.99	2,018,341.65	1,965,087.21
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	26,354.61	.00	.00
	TOTAL PENALTIES & INTEREST ON TAXES	26,354.61	.00	.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	40,111.68	25,000.00	25,000.00
	TOTAL OTHER TAXES	40,111.68	25,000.00	25,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS				
1280	REVENUE IN LIEU OF TAXES	235,036.27	150,000.00	150,000.00
	TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	235,036.27	150,000.00	150,000.00
TUITION				
1310	TUITION FROM INDIVIDUALS	63,910.00	27,000.00	27,000.00
1320	TUIT FRM OTH GOVT SRCS W/IN ST	.00	.00	.00
1330	TUIT FRM OTH GOVT SRCS OUT ST	.00	.00	.00
1340	OTHER TUITION	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL TUITION		63,910.00	27,000.00	27,000.00
TRANSPORTATION				
1410	TRANSP FEES FROM INDIVIDUALS	7,990.72	10,000.00	10,000.00
1420	TRN FEE FM OTH GVT SRC W/IN ST	-221.27	.00	.00
1421	TRN FEE FRM OTH SCH DST IN ST	.00	.00	.00
1430	TRN FEE FRM OTH GVT SRC OUT ST	.00	.00	.00
1441	TRANSPORT FRM NON-PUBLIC SCHS	.00	.00	.00
1442	TRANSPORT FRM FISCAL COURT	21,631.14	10,000.00	10,000.00
TOTAL TRANSPORTATION		29,400.59	20,000.00	20,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	291,727.93	222,931.22	173,037.54
TOTAL EARNINGS ON INVESTMENTS		291,727.93	222,931.22	173,037.54
FOOD SERVICE				
1637	NON-REIMB VENDING MACH PROG	160.66	200.00	200.00
TOTAL FOOD SERVICE		160.66	200.00	200.00
STUDENT ACTIVITIES				
1740	STUDENT FEES	5,531.28	.00	.00
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
TOTAL STUDENT ACTIVITIES		5,531.28	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	.00	.00	.00
1811	COMMUNITY EDUCATION FEES	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES		.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1911CE	RENTAL-COMM ED CTR	.00	.00	.00
1911CO	BUILDING RENT - C.O.	.00	.00	.00
1911HS	BUILDING RENT - HIGH SCHOOL	.00	.00	.00
1911HT	BUILDING RENT - HUNTERTOWN	.00	.00	.00
1911MS	BUILDING RENT - MIDDLE SCHOOL	695.00	.00	.00
1911NS	RENTAL-NORTHSIDE	.00	.00	.00
1911PS	BUILDING RENT - PISGAH	.00	.00	.00
1911SM	BUILDING RENT - SIMMONS	.00	.00	.00
1911SS	BUILDING RENT - SOUTHSIDE	.00	.00	.00
1911TC	RENTAL-TECHNOLOGY CENTER	.00	.00	.00
1912	BUS RENTAL	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1919	OTHER RENTAL INCOME	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	2,750.00	500.00	500.00
1925	REIMBURSEMENTS (NON-GVT)	.00	620.00	620.00
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	92,047.85	50,000.00	50,000.00
1990	MISCELLANEOUS REVENUE	39,807.15	12,000.00	.00
1991	TRANSCRIPT FEES	.00	.00	.00
1993	OTHER REBATES	11,357.25	3,000.00	15,000.00
1994	RETURN FOR INSUFFICIENT FUNDS	.00	.00	.00
1997	OTHER REIMBURSEMENTS	15,251.70	750.00	750.00
1999	OTHER MISCELLANEOUS REVENUE	910.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		162,818.95	66,870.00	66,870.00
TOTAL REVENUE FROM LOCAL SOURCES		24,067,293.99	24,418,022.86	24,314,874.74
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	9,545,509.00	9,994,679.00	10,091,976.00
TOTAL STATE PROGRAM		9,545,509.00	9,994,679.00	10,091,976.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	59,998.00	20,000.00	15,000.00
3126	SUB SALARY REIMB (STATE)	428.00	250.00	250.00
3127	FLEXIBLE SPENDING REFUND	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
TOTAL OTHER STATE FUNDING		60,426.00	20,250.00	15,250.00
EXPENDITURE REIMBURSEMENTS				
3130	NATL BOARD CERTIFICATION REIMB	42,250.00	34,000.00	34,000.00
3131	MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00
3132	SPEECH LANG PATH REIMBURSEMENT	14,000.00	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		56,250.00	34,000.00	34,000.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REVENUE IN LIEU OF TAXES/STATE	68,544.60	63,178.67	63,178.67
TOTAL REVENUE IN LIEU OF TAXES/STATE		68,544.60	63,178.67	63,178.67
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF REVENUE	10,851,391.18	10,841,246.31	10,841,246.31

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL REVENUE FOR ON BEHALF PAYMENTS		10,851,391.18	10,841,246.31	10,841,246.31
TOTAL REVENUE FROM STATE SOURCES		20,582,120.78	20,953,353.98	21,045,650.98
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIM FROM FEDERAL	131,521.93	85,565.07	80,000.00
TOTAL FEDERAL REIMBURSEMENT		131,521.93	85,565.07	80,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		131,521.93	85,565.07	80,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
5220	INDIRECT COSTS TRANSFER	53,808.72	31,185.01	95,000.00
TOTAL INTERFUND TRANSFERS		53,808.72	31,185.01	95,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	.00	.00	.00
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	18,560.00	5,000.00	1,000.00
5342	LOSS COMP - EQUIPMENT ETC	1,949.65	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		20,509.65	5,000.00	1,000.00
CAPITAL LEASE PROCEEDS				
5500	LEASE PROCEEDS	250,837.05	.00	.00
TOTAL CAPITAL LEASE PROCEEDS		250,837.05	.00	.00
CAPITAL CONTRIBUTIONS				
5610	CAPITAL CONTRIBUTIONS/DONATONS	.00	.00	.00
TOTAL CAPITAL CONTRIBUTIONS		.00	.00	.00
EXTRAORDINARY ITEMS				
5640	EXTRAORDINARY ITEMS	.00	.00	.00
TOTAL EXTRAORDINARY ITEMS		.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL OTHER RECEIPTS	325,155.42	36,185.01	96,000.00
TOTAL RECEIPTS	45,106,092.12	45,493,126.92	45,536,525.72
TOTAL REVENUES	55,682,689.06	52,993,126.92	51,819,877.72

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 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			
0200 EMPLOYEE BENEFITS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	15,276,263.20	15,123,892.25	15,416,756.45
0200 EMPLOYEE BENEFITS	1,054,674.67	1,355,390.24	1,296,310.24
0280 ON-BEHALF	6,586,818.50	6,538,097.04	6,538,097.04
0300 PURCHASED PROF AND TECH SERV	136,373.28	123,245.61	76,771.79
0400 PURCHASED PROPERTY SERVICES	156,224.29	145,511.80	139,579.82
0500 OTHER PURCHASED SERVICES	351,896.14	113,891.95	90,986.23
0600 SUPPLIES	775,415.07	901,620.14	762,122.77
0700 PROPERTY	99,712.69	11,959.43	6,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	110,617.23	147,510.83	110,519.39
TOTAL 1000 INSTRUCTION	24,547,995.07	24,461,119.29	24,437,643.73
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	2,904,453.64	2,947,202.35	3,091,149.38
0200 EMPLOYEE BENEFITS	374,518.14	392,109.91	386,448.41
0280 ON-BEHALF	907,089.75	900,294.65	900,294.65
0300 PURCHASED PROF AND TECH SERV	110,511.82	60,210.32	53,320.11
0400 PURCHASED PROPERTY SERVICES	2,548.80	1,000.00	1,000.00
0500 OTHER PURCHASED SERVICES	28,866.70	10,491.29	7,424.33
0600 SUPPLIES	13,084.75	41,825.34	41,675.51
0700 PROPERTY	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	3,651.48	1,553.49	1,053.49
TOTAL 2100 STUDENT SUPPORT SERVICES	4,344,725.08	4,354,687.35	4,482,365.88
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	1,634,125.03	1,696,208.52	1,856,227.48
0200 EMPLOYEE BENEFITS	196,499.64	200,449.78	206,668.78
0280 ON-BEHALF	476,154.79	471,497.55	471,497.55
0300 PURCHASED PROF AND TECH SERV	186,045.40	56,507.83	111,364.21
0400 PURCHASED PROPERTY SERVICES	2,868.76	2,200.00	2,200.00
0500 OTHER PURCHASED SERVICES	43,719.78	73,852.72	60,002.50
0600 SUPPLIES	86,847.90	131,680.81	111,944.40
0700 PROPERTY	.00	1,070.10	1,070.10
0800 DEBT SERVICE AND MISCELLANEOUS	30,320.47	15,035.05	9,285.05
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,656,581.77	2,648,502.36	2,830,260.07
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	286,845.94	288,614.49	281,092.49

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0200	EMPLOYEE BENEFITS	48,241.66	31,661.63	31,645.63
0280	ON-BEHALF	648.39	.00	.00
0300	PURCHASED PROF AND TECH SERV	656,018.72	641,832.78	641,737.78
0400	PURCHASED PROPERTY SERVICES	257,699.62	5,000.00	5,000.00
0500	OTHER PURCHASED SERVICES	289,892.43	337,046.13	328,940.97
0600	SUPPLIES	75,877.51	55,980.00	55,980.00
0700	PROPERTY	.00	27,450.00	28,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	7,651.76	9,210.32	9,210.32
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		1,622,876.03	1,396,795.35	1,381,607.19
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	1,792,566.56	1,847,369.30	1,854,799.00
0200	EMPLOYEE BENEFITS	219,176.52	207,104.12	213,521.12
0280	ON-BEHALF	719,319.27	714,951.29	714,951.29
0300	PURCHASED PROF AND TECH SERV	1,897.00	4,424.00	3,855.00
0400	PURCHASED PROPERTY SERVICES	5,059.27	5,500.00	7,000.00
0500	OTHER PURCHASED SERVICES	8,943.39	9,815.00	9,400.00
0600	SUPPLIES	15,405.31	15,208.00	17,950.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,464.96	2,568.00	4,195.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		2,765,832.28	2,806,939.71	2,825,671.41
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	894,576.16	910,334.94	1,029,159.94
0200	EMPLOYEE BENEFITS	188,042.79	164,922.80	169,080.80
0280	ON-BEHALF	250,676.51	250,352.52	250,352.52
0300	PURCHASED PROF AND TECH SERV	107,028.61	83,565.11	77,500.00
0400	PURCHASED PROPERTY SERVICES	8,420.08	15,550.00	12,250.00
0500	OTHER PURCHASED SERVICES	105,958.37	166,557.82	162,810.80
0600	SUPPLIES	522,316.27	399,107.90	384,011.03
0700	PROPERTY	.00	10,000.00	10,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,679.05	5,274.15	3,577.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		2,078,697.84	2,005,665.24	2,098,742.09
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	1,773,295.17	1,970,996.76	2,067,396.76
0200	EMPLOYEE BENEFITS	542,725.88	556,689.92	547,825.92
0280	ON-BEHALF	780,351.71	780,351.71	780,351.71
0300	PURCHASED PROF AND TECH SERV	80,384.77	86,575.15	25,500.00
0400	PURCHASED PROPERTY SERVICES	915,942.05	590,717.88	740,700.07
0500	OTHER PURCHASED SERVICES	345,132.49	529,831.69	589,897.76
0600	SUPPLIES	1,113,155.42	1,014,220.77	1,040,625.25
0700	PROPERTY	68,547.88	90,251.30	25,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	16,965.35	1,605.33	1,605.33
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		5,636,500.72	5,621,240.51	5,818,902.80

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	1,361,545.04	1,412,609.43	1,511,518.79
0200	EMPLOYEE BENEFITS	534,627.37	475,382.88	479,062.88
0280	ON-BEHALF	959,599.34	959,558.89	959,558.89
0300	PURCHASED PROF AND TECH SERV	15,632.44	12,605.00	12,500.00
0400	PURCHASED PROPERTY SERVICES	90,687.98	51,723.98	47,000.00
0500	OTHER PURCHASED SERVICES	153,493.30	167,210.00	166,510.00
0600	SUPPLIES	362,499.85	457,614.48	346,880.96
0700	PROPERTY	33,354.43	577,379.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	30,524.81	30,191.77	32,550.00
TOTAL 2700 STUDENT TRANSPORTATION		3,541,964.56	4,144,275.43	3,555,581.52
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		.00	.00	.00
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	14,648.23	13,398.00	34,931.00
0200	EMPLOYEE BENEFITS	711.85	617.00	617.00
0280	ON-BEHALF	122,250.92	122,142.66	122,142.66
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	14,950.00	15,000.00	15,000.00
TOTAL 3300 COMMUNITY SERVICES		152,561.00	151,157.66	172,690.66
3400 ADULT EDUCATION OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	30,000.00	20,000.00	16,000.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0400	PURCHASED PROPERTY SERVICES	10,893.46	15,000.00	15,000.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	4,630.16	5,000.00	5,000.00
0700	PROPERTY	.00	.00	.00
	TOTAL 3400 ADULT EDUCATION OPERATIONS	45,523.62	40,000.00	36,000.00
5200	FUND TRANSFERS			
0900	OTHER ITEMS	467,852.70	125,976.00	146,139.00
	TOTAL 5200 FUND TRANSFERS	467,852.70	125,976.00	146,139.00
5300	CONTINGENCY			
0840	CONTINGENCY	.00	5,366,804.02	4,034,273.37
	TOTAL 5300 CONTINGENCY	.00	5,366,804.02	4,034,273.37
	TOTAL EXPENDITURES	47,861,110.67	53,123,162.92	51,819,877.72
	TOTAL FOR GENERAL FUND (1)	7,821,578.39	-130,036.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	2,041.46	2,700.00	2,700.00
	TOTAL EARNINGS ON INVESTMENTS	2,041.46	2,700.00	2,700.00
STUDENT ACTIVITIES				
1720	SALES	.00	.00	.00
1740	STUDENT FEES	.00	.00	.00
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	95,378.29	157,822.65	77,137.15
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1993	OTHER REBATES	78,411.16	45,000.00	45,000.00
1999	OTHER MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	173,789.45	202,822.65	122,137.15
	TOTAL REVENUE FROM LOCAL SOURCES	175,830.91	205,522.65	124,837.15
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,829,676.37	1,840,436.34	1,370,147.34
	TOTAL RESTRICTED	1,829,676.37	1,840,436.34	1,370,147.34
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF REVENUE	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	1,829,676.37	1,840,436.34	1,370,147.34

TENTATIVE3 BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED FED THRU STATE	.00	.00	.00
	TOTAL RESTRICTED DIRECT	.00	.00	.00
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	3,770,260.16	2,222,051.21	2,182,481.21
	TOTAL RESTRICTED THROUGH THE STATE	3,770,260.16	2,222,051.21	2,182,481.21
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	.00	.00	.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	3,770,260.16	2,222,051.21	2,182,481.21
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	95,000.00	95,000.00	95,000.00
5251	FLEX FOCUS TRANSFER FROM ESS	118,554.00	124,728.00	124,728.00
5252	FLEX FOCUS TRANSFER FROM PD	.00	.00	.00
5253	FLEX FOCUS TRANSFER FROM IR	.00	.00	.00
5261	FLEX FOCUS TRANSF TO FLFOCOPER	-118,554.00	-124,728.00	-124,728.00
	TOTAL INTERFUND TRANSFERS	95,000.00	95,000.00	95,000.00
	TOTAL OTHER RECEIPTS	95,000.00	95,000.00	95,000.00
	TOTAL RECEIPTS	5,870,767.44	4,363,010.20	3,772,465.70
	TOTAL REVENUES	5,870,767.44	4,363,010.20	3,772,465.70

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	1,651,824.92	1,605,242.59	1,501,874.74
0200	EMPLOYEE BENEFITS	442,431.11	424,682.55	399,223.55
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	53,329.50	78,488.11	71,488.11
0400	PURCHASED PROPERTY SERVICES	6,501.41	5,460.00	5,460.00
0500	OTHER PURCHASED SERVICES	102,446.97	55,103.77	36,442.80
0600	SUPPLIES	910,186.93	724,221.58	461,993.68
0700	PROPERTY	34,785.34	63,310.25	.00
0800	DEBT SERVICE AND MISCELLANEOUS	47,088.68	29,844.67	7,878.64
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		3,248,594.86	2,986,353.52	2,484,361.52
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	145,945.22	177,816.13	168,816.13
0200	EMPLOYEE BENEFITS	43,871.50	46,279.56	36,013.56
0300	PURCHASED PROF AND TECH SERV	11,765.00	1,660.00	1,660.00
0400	PURCHASED PROPERTY SERVICES	16,318.20	8,340.40	8,340.40
0500	OTHER PURCHASED SERVICES	23,839.25	10,026.24	9,726.24
0600	SUPPLIES	31,753.26	9,703.03	7,703.03
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	4,358.00	400.00	700.00
TOTAL 2100 STUDENT SUPPORT SERVICES		277,850.43	254,225.36	232,959.36
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	327,957.04	269,722.93	269,722.93
0200	EMPLOYEE BENEFITS	55,796.59	32,942.64	33,941.64
0300	PURCHASED PROF AND TECH SERV	140,765.31	96,478.16	96,478.16
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	32,681.69	27,660.31	27,660.31
0600	SUPPLIES	14,511.90	22,471.19	5,685.69
0800	DEBT SERVICE AND MISCELLANEOUS	748.83	546.19	546.19
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		572,461.36	449,821.42	434,034.92
2300 DISTRICT ADMIN SUPPORT				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		.00	.00	.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SPECIAL REVENUE (2)				
TOTAL 2400	SCHOOL ADMIN SUPPORT	.00	.00	.00
2500	BUSINESS SUPPORT SERVICES			
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	5,000.00	5,000.00
0600	SUPPLIES	4,558.47	5,000.00	5,000.00
0700	PROPERTY	.00	15,000.00	15,000.00
TOTAL 2500	BUSINESS SUPPORT SERVICES	4,558.47	25,000.00	25,000.00
2600	PLANT OPERATIONS & MAINTENANCE			
0100	SALARIES PERSONNEL SERVICES	14,744.54	136,520.00	136,520.00
0200	EMPLOYEE BENEFITS	1,829.16	18,434.72	18,434.72
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,708.05	.00	.00
0600	SUPPLIES	124,980.43	.00	.00
0700	PROPERTY	1,999.61	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600	PLANT OPERATIONS & MAINTENANCE	147,261.79	154,954.72	154,954.72
2700	STUDENT TRANSPORTATION			
0100	SALARIES PERSONNEL SERVICES	.00	5,000.00	5,000.00
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	55,772.14	.00	.00
0700	PROPERTY	432,727.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,214.17	700.00	700.00
TOTAL 2700	STUDENT TRANSPORTATION	489,713.31	5,700.00	5,700.00
3100	FOOD SERVICE OPERATION			
0100	SALARIES PERSONNEL SERVICES	4,912.50	.00	.00
0200	EMPLOYEE BENEFITS	1,586.39	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	28,167.28	.00	.00
TOTAL 3100	FOOD SERVICE OPERATION	34,666.17	.00	.00
3200	DAY CARE OPERATIONS			
0100	SALARIES PERSONNEL SERVICES	449,560.14	.00	.00
0200	EMPLOYEE BENEFITS	196,533.73	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	10,492.40	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		656,586.27	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	261,314.93	273,091.90	274,606.60
0200	EMPLOYEE BENEFITS	18,088.38	18,574.24	19,119.86
0300	PURCHASED PROF AND TECH SERV	5,993.16	13,765.32	16,743.88
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	3,065.06	4,137.15	6,115.00
0600	SUPPLIES	93,572.47	70,405.84	60,292.12
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,849.68	3,765.55	5,362.54
TOTAL 3300 COMMUNITY SERVICES		384,883.68	383,740.00	382,240.00
3400 ADULT EDUCATION OPERATIONS				
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
TOTAL 3400 ADULT EDUCATION OPERATIONS		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	53,808.72	103,215.18	53,215.18
TOTAL 5200 FUND TRANSFERS		53,808.72	103,215.18	53,215.18
TOTAL EXPENDITURES		5,870,385.06	4,363,010.20	3,772,465.70
TOTAL FOR SPECIAL REVENUE (2)		382.38	.00	.00

TENTATIVE3 BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	404,009.03	303,110.05	313,229.86
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	17,495.40	10,469.12	3,870.00
	TOTAL EARNINGS ON INVESTMENTS	17,495.40	10,469.12	3,870.00
FOOD SERVICE				
1637	NON-REIMB VENDING MACH PROG	.00	1,120.00	1,020.00
	TOTAL FOOD SERVICE	.00	1,120.00	1,020.00
STUDENT ACTIVITIES				
1710	ADMISSIONS/GATE RECTS	.00	.00	27,000.00
1720	BOOKSTORE SALES	.00	5,130.00	10,080.00
1730	CLUB & OTHER DUES	.00	.00	200.00
1740	STUDENT FEES	141,906.65	231,811.20	215,924.14
1790	OTHER STUDENT ACTIVITY INCOME	197,705.54	217,805.47	140,390.44
	TOTAL STUDENT ACTIVITIES	339,612.19	454,746.67	393,594.58
COMMUNITY SERVICE ACTIVITIES				
1819	OTHER FEES	180.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	180.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1919	OTHER RENTAL INCOME	.00	500.00	500.00
1920	CONTRIBUTIONS/DONATIONS	36,762.07	81,962.47	39,330.54
1925	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1941	TEXTBOOK SALES	11.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	970.00	1,200.00	1,200.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	37,743.07	83,662.47	41,030.54
	TOTAL REVENUE FROM LOCAL SOURCES	395,030.66	549,998.26	439,515.12
REVENUE FROM STATE SOURCES				

TENTATIVE3 BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURE REIMBURSEMENTS				
3131	MISCELLANEOUS REIMBURSEMENTS	75.00	15.00	15.00
	TOTAL EXPENDITURE REIMBURSEMENTS	75.00	15.00	15.00
	TOTAL REVENUE FROM STATE SOURCES	75.00	15.00	15.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	14,000.00	.00	.00
	TOTAL INTERFUND TRANSFERS	14,000.00	.00	.00
	TOTAL OTHER RECEIPTS	14,000.00	.00	.00
	TOTAL RECEIPTS	409,105.66	550,013.26	439,530.12
	TOTAL REVENUES	813,114.69	853,123.31	752,759.98

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)		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	6,297.65	4,655.37	10,528.17
0200	EMPLOYEE BENEFITS	470.34	265.00	.00
0300	PURCHASED PROF AND TECH SERV	18,544.00	10,000.00	23,520.00
0400	PURCHASED PROPERTY SERVICES	19,893.75	11,020.46	7,719.15
0500	OTHER PURCHASED SERVICES	9,187.31	109,550.00	108,150.00
0600	SUPPLIES	276,393.70	506,123.78	461,837.15
0700	PROPERTY	.00	4,355.18	5,100.00
0800	DEBT SERVICE AND MISCELLANEOUS	26,013.14	113,352.80	31,458.64
0900	OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION		356,799.89	759,322.59	648,313.11
2100 STUDENT SUPPORT SERVICES				
0600	SUPPLIES	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	600.00	600.00
0600	SUPPLIES	44,783.45	70,514.89	68,522.92
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	578.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		45,361.45	71,114.89	69,122.92
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	5,165.64	.00	.00
0200	EMPLOYEE BENEFITS	801.59	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		5,967.23	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	1,800.00	500.00
0200	EMPLOYEE BENEFITS	.00	867.00	172.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	2,667.00	672.00
2700 STUDENT TRANSPORTATION				

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

DISTRICT ACTIVITY FUND (21)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	.00	200.00	.00
0200	EMPLOYEE BENEFITS	.00	50.00	.00
0300	PURCHASED PROF AND TECH SERV	600.00	.00	.00
0600	SUPPLIES	.00	200.00	200.00
0800	DEBT SERVICE AND MISCELLANEOUS	14,939.51	20,768.83	29,545.95
	TOTAL 2700 STUDENT TRANSPORTATION	15,539.51	21,218.83	29,745.95
5200	FUND TRANSFERS			
0900	OTHER ITEMS	2,355.68	.00	.00
	TOTAL 5200 FUND TRANSFERS	2,355.68	.00	.00
	TOTAL EXPENDITURES	426,023.76	854,323.31	747,853.98
	TOTAL FOR DISTRICT ACTIVITY FUND (21)	387,090.93	-1,200.00	4,906.00

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	404,879.64	342,342.81	345,115.66
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
FOOD SERVICE				
1637	VENDING	3,687.75	4,547.39	1,606.84
	TOTAL FOOD SERVICE	3,687.75	4,547.39	1,606.84
STUDENT ACTIVITIES				
1710	ADMISSIONS/GATE RECTS	144,596.90	190,461.85	138,051.00
1720	BOOKSTORE SALES	100.00	400.00	450.00
1730	CLUB & OTHER DUES	19,567.66	49,365.50	20,205.00
1740	STUDENT FEES	281,585.77	454,251.50	665,870.31
1790	OTHER STUDENT ACTIVITY INCOME	588,924.78	1,025,124.40	270,543.50
	TOTAL STUDENT ACTIVITIES	1,034,775.11	1,719,603.25	1,095,119.81
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	97,665.18	65,473.28	84,510.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1993	OTHER REBATES	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	500.00	630.00	100.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	98,165.18	66,103.28	84,610.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,136,628.04	1,790,253.92	1,181,336.65
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,355.68	.00	.00
	TOTAL INTERFUND TRANSFERS	2,355.68	.00	.00
	TOTAL OTHER RECEIPTS	2,355.68	.00	.00
	TOTAL RECEIPTS	1,138,983.72	1,790,253.92	1,181,336.65
	TOTAL REVENUES	1,543,863.36	2,132,596.73	1,526,452.31

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
0000 RESTRICT TO REV & BAL SHT ONLY			
0600 SUPPLIES	.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY	.00	.00	.00
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	20,069.65	12,352.01	12,345.96
0200 EMPLOYEE BENEFITS	3,103.31	2,311.00	151.00
0300 PURCHASED PROF AND TECH SERV	13,074.27	16,620.00	13,632.63
0400 PURCHASED PROPERTY SERVICES	10,707.00	41,819.00	5,550.00
0500 OTHER PURCHASED SERVICES	4,093.76	1,415.00	16,050.00
0600 SUPPLIES	511,367.18	965,178.38	789,062.48
0700 PROPERTY	2,417.40	17,000.00	5,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	480,789.15	990,194.55	619,339.72
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	1,045,621.72	2,046,889.94	1,461,631.79
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	2,286.77	.00	.00
0200 EMPLOYEE BENEFITS	713.02	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	2,999.79	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	1,128.69	2,850.00	2,300.00
0200 EMPLOYEE BENEFITS	382.78	843.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	1,511.47	3,693.00	2,300.00
2700 STUDENT TRANSPORTATION			
0600 SUPPLIES	1,360.00	2,500.00	1,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	44,489.95	56,099.38	51,450.00
TOTAL 2700 STUDENT TRANSPORTATION	45,849.95	58,599.38	52,950.00
3900 OTHER NON-INSTRUCTION			
0400 PURCHASED PROPERTY SERVICES	.00	150.00	150.00
0600 SUPPLIES	2,221.07	8,599.41	10,194.51
TOTAL 3900 OTHER NON-INSTRUCTION	2,221.07	8,749.41	10,344.51
5200 FUND TRANSFERS			

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0900	OTHER ITEMS	14,000.00	14,665.00	.00
	TOTAL 5200 FUND TRANSFERS	14,000.00	14,665.00	.00
	TOTAL EXPENDITURES	1,112,204.00	2,132,596.73	1,527,226.30
	TOTAL FOR SCHOOL ACTIVITY FUND (25)	431,659.36	.00	-773.99

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 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	364,588.00	361,320.00	359,821.00
	TOTAL RESTRICTED	364,588.00	361,320.00	359,821.00
	TOTAL REVENUE FROM STATE SOURCES	364,588.00	361,320.00	359,821.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	364,588.00	361,320.00	359,821.00
	TOTAL REVENUES	364,588.00	361,320.00	359,821.00

TENTATIVE3 BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
2600 PLANT OPERATIONS & MAINTENANCE				
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
0840	CONTINGENCY	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	364,588.00	361,320.00	359,821.00
TOTAL 5200 FUND TRANSFERS		364,588.00	361,320.00	359,821.00
TOTAL EXPENDITURES		364,588.00	361,320.00	359,821.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 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	3,625,816.00	3,752,850.00	4,230,428.00
	TOTAL AD VALOREM TAXES	3,625,816.00	3,752,850.00	4,230,428.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	3,625,816.00	3,752,850.00	4,230,428.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	78,394.00	622,736.00	127,008.00
	TOTAL RESTRICTED	78,394.00	622,736.00	127,008.00
	TOTAL REVENUE FROM STATE SOURCES	78,394.00	622,736.00	127,008.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	3,704,210.00	4,375,586.00	4,357,436.00
	TOTAL REVENUES	3,704,210.00	4,375,586.00	4,357,436.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (320)	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
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION	.00	.00	.00
4700 BUILDING IMPROVEMENTS			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	.00	.00	.00
0500 OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	.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	3,704,210.00	4,375,586.00	4,357,436.00
TOTAL 5200 FUND TRANSFERS	3,704,210.00	4,375,586.00	4,357,436.00
TOTAL EXPENDITURES	3,704,210.00	4,375,586.00	4,357,436.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 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	1,565,044.75	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	1,565,044.75	.00	.00
STUDENT ACTIVITIES				
1750	DONATIONS (ACTIVITY FND)	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	1,295,883.25	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,295,883.25	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,860,928.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5120	BOND PREMIUM	.00	.00	.00
5130	ACCRUED INTEREST	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
EXTRAORDINARY ITEMS				
5640	EXTRAORDINARY ITEMS	.00	.00	.00
	TOTAL EXTRAORDINARY ITEMS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00

TENTATIVE3 BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL RECEIPTS	2,860,928.00	.00	.00
TOTAL REVENUES	2,860,928.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	330,766.76	.00	.00
0400	PURCHASED PROPERTY SERVICES	39,326,169.48	.00	.00
0500	OTHER PURCHASED SERVICES	357.57	.00	.00
0600	SUPPLIES	19,500.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	153,958.23	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		39,830,752.04	.00	.00
4600 SITE IMPROVEMENT				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 4600 SITE IMPROVEMENT		.00	.00	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	95,184.12	.00	.00
0400	PURCHASED PROPERTY SERVICES	1,416,490.74	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,137.01	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		1,512,811.87	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
4900	OTHER - FACILITIES			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
	TOTAL 4900 OTHER - FACILITIES	.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	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	41,343,563.91	.00	.00
	TOTAL FOR CONSTRUCTION FUND (360)	-38,482,635.91	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 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	2,425.39	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	2,425.39	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,425.39	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF REVENUE	256,390.23	256,390.23	256,389.83
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	256,390.23	256,390.23	256,389.83
	TOTAL REVENUE FROM STATE SOURCES	256,390.23	256,390.23	256,389.83
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5130	ACCRUED INTEREST	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	4,441,650.70	4,767,882.00	4,768,395.19
	TOTAL INTERFUND TRANSFERS	4,441,650.70	4,767,882.00	4,768,395.19
	TOTAL OTHER RECEIPTS	4,441,650.70	4,767,882.00	4,768,395.19
	TOTAL RECEIPTS	4,700,466.32	5,024,272.23	5,024,785.02

TENTATIVE3 BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL REVENUES	4,700,466.32	5,024,272.23	5,024,785.02

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 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	4,700,466.32	5,024,272.23	5,024,785.02
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		4,700,466.32	5,024,272.23	5,024,785.02
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		4,700,466.32	5,024,272.23	5,024,785.02
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

DEBT SERVICE-REFUNDED ISSUES (402)		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	.00	.00	.00
1530	NET INC IN FAIR VAL OF INVESTS	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	.00	.00
5130	ACCRUED INTEREST	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

TENTATIVE3 BUDGET REPORT FOR FY 2026

DEBT SERVICE-REFUNDED ISSUES (402)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
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	.00	.00	.00
	TOTAL 5200 FUND TRANSFERS	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR DEBT SERVICE-REFUNDED ISSUE (402)	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

SFCC DEBT SERVICE FUND (410)		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	.00	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	.00	.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				
5130	ACCRUED INTEREST	.00	.00	.00
	TOTAL BOND PROCEEDS	.00	.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

SFCC DEBT SERVICE FUND (410)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 5100 DEBT SERVICE	.00	.00	.00
TOTAL EXPENDITURES	.00	.00	.00
TOTAL FOR SFCC DEBT SERVICE FUND (410)	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (\$1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	632,653.69	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	6,032.74	8,731.20	8,731.20
	TOTAL EARNINGS ON INVESTMENTS	6,032.74	8,731.20	8,731.20
FOOD SERVICE				
1610	REIMBURSABLE PROGRAMS	.00	.00	.00
1611	REIMBURSABLE SCHOOL LUNCH PROG	.00	276,084.28	271,218.95
1612	REIMBURSABLE SCH BREAKFAST PRG	.00	53,915.16	53,915.16
1614	REIMBRSBLE AFTER SCH SNACK PRG	.00	.00	.00
1621	NON-REIMBURSABLE LUNCH PROG	208,121.05	520,746.86	520,746.86
1623	NON-REIMBURSABLE MILK PROGRAM	.00	.00	.00
1624	NON-REIMBURSABLE A LA CARTE PRG	.00	.00	.00
1625	NON-REIMB A LA CARTE BKFST PRG	.00	.00	.00
1626	NON-REIMB A LA CARTE LUNCH PRG	.00	.00	.00
1630	SPECIAL FUNCTIONS	.00	.00	.00
1631	CATERING	.00	16,371.00	16,371.00
1637	NON-REIMB VENDING MACH PROG	.00	.00	.00
1650	SUMMER FOOD PROG-LOCAL REV	52.00	.00	.00
1690	FOOD SERVICE REBATES	1,667.63	8,185.50	8,185.50
	TOTAL FOOD SERVICE	209,840.68	875,302.80	870,437.47
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1994	RETURN FOR INSUFFICIENT FUNDS	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	215,873.42	884,034.00	879,168.67
REVENUE FROM STATE SOURCES				
EXPENDITURE REIMBURSEMENTS				
3131	MISCELLANEOUS REIMBURSEMENTS	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS

TENTATIVE3 BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
	TOTAL EXPENDITURE REIMBURSEMENTS	.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	18,070.75	18,810.28	18,810.28
	TOTAL RESTRICTED	18,070.75	18,810.28	18,810.28
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF REVENUE	537,522.13	263,027.40	263,027.40
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	537,522.13	263,027.40	263,027.40
	TOTAL REVENUE FROM STATE SOURCES	555,592.88	281,837.68	281,837.68
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	2,029,419.80	1,685,901.51	1,682,308.81
4500SF	SUMMER FEEDING FED REIMB	183,023.47	39,836.10	39,836.10
	TOTAL RESTRICTED THROUGH THE STATE	2,212,443.27	1,725,737.61	1,722,144.91
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	119,845.00	220,865.80	220,865.80
	TOTAL UNDEFINED REV TYPE	119,845.00	220,865.80	220,865.80
	TOTAL REVENUE FROM FEDERAL SOURCES	2,332,288.27	1,946,603.41	1,943,010.71
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
	TOTAL INTERFUND TRANSFERS	.00	.00	.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	.00	.00	.00
	TOTAL OTHER RECEIPTS	.00	.00	.00
	TOTAL RECEIPTS	3,103,754.57	3,112,475.09	3,104,017.06
	TOTAL REVENUES	3,736,408.26	3,112,475.09	3,104,017.06

TENTATIVE3 BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	961,808.66	956,801.26	951,856.56
0200	EMPLOYEE BENEFITS	1,277,514.31	317,452.15	318,804.15
0280	ON-BEHALF	537,522.13	263,027.40	263,027.40
0300	PURCHASED PROF AND TECH SERV	955.00	600.29	600.29
0400	PURCHASED PROPERTY SERVICES	11,511.39	28,591.98	28,591.98
0500	OTHER PURCHASED SERVICES	4,558.42	5,632.04	5,418.82
0600	SUPPLIES	1,803,776.53	1,535,648.84	1,530,996.73
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	9,106.03	4,721.13	4,721.13
0840	CONTINGENCY	.00	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		4,606,752.47	3,112,475.09	3,104,017.06
5200 FUND TRANSFERS				
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS		.00	.00	.00
TOTAL EXPENDITURES		4,606,752.47	3,112,475.09	3,104,017.06
TOTAL FOR FOOD SERVICE FUND (51)		-870,344.21	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

DAY CARE OPERATIONS (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	699,620.85	80,000.00	775,000.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1310	TUITION FROM INDIVIDUALS	.00	.00	.00
	TOTAL TUITION	.00	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	.00	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810	DAY CARE FEES	435,796.36	1,213,861.17	435,000.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	435,796.36	1,213,861.17	435,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1993	OTHER REBATES	168.81	.00	.00
1994	RETURN FOR INSUFFICIENT FUNDS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	168.81	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	435,965.17	1,213,861.17	435,000.00
REVENUE FROM STATE SOURCES				
EXPENDITURE REIMBURSEMENTS				
3131	MISCELLANEOUS REIMBURSEMENTS	5,234.31	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	5,234.31	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00

TENTATIVE3 BUDGET REPORT FOR FY 2026

DAY CARE OPERATIONS (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF REVENUE	136,164.92	133,177.00	133,177.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	136,164.92	133,177.00	133,177.00
	TOTAL REVENUE FROM STATE SOURCES	141,399.23	133,177.00	133,177.00
	TOTAL RECEIPTS	577,364.40	1,347,038.17	568,177.00
	TOTAL REVENUES	1,276,985.25	1,427,038.17	1,343,177.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

		LAST FY	CY BUDGET	NY BUDGET
		ACTUALS	APPROP	APPROP
DAY CARE OPERATIONS (52)				
EXPENDITURES				
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00
3200 DAY CARE OPERATIONS				
0100	SALARIES PERSONNEL SERVICES	6,789.91	502,955.65	1,086,227.83
0200	EMPLOYEE BENEFITS	772,160.91	142,393.77	44,810.77
0280	ON-BEHALF	136,164.92	133,177.00	133,177.00
0300	PURCHASED PROF AND TECH SERV	3,075.00	9,070.00	6,070.00
0400	PURCHASED PROPERTY SERVICES	1,229.52	3,000.00	3,000.00
0500	OTHER PURCHASED SERVICES	11,418.00	12,800.00	8,200.00
0600	SUPPLIES	57,984.36	610,141.75	58,091.40
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	5,393.44	13,500.00	3,600.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		994,216.06	1,427,038.17	1,343,177.00
TOTAL EXPENDITURES		994,216.06	1,427,038.17	1,343,177.00
TOTAL FOR DAY CARE OPERATIONS (52)		282,769.19	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

COMMUNITY EDUCATION FUNDS (53)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	30,259.76	29,990.44	29,985.44
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1811	COMMUNITY EDUCATION FEES	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	1,775.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,775.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,775.00	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF REVENUE	.00	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
	TOTAL RECEIPTS	1,775.00	.00	.00
	TOTAL REVENUES	32,034.76	29,990.44	29,985.44

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

COMMUNITY EDUCATION FUNDS (53)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	228.00	19,290.44	19,290.44
0200	EMPLOYEE BENEFITS	13.10	3,210.00	3,210.00
0280	ON-BEHALF	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	1,605.00	1,605.00
0500	OTHER PURCHASED SERVICES	1.35	.00	.00
0600	SUPPLIES	4,575.98	5,780.00	5,780.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,301.90	105.00	100.00
TOTAL 3300 COMMUNITY SERVICES		6,120.33	29,990.44	29,985.44
TOTAL EXPENDITURES		6,120.33	29,990.44	29,985.44
TOTAL FOR COMMUNITY EDUCATION FUNDS (53)		25,914.43	.00	.00

TENTATIVE3 BUDGET REPORT FOR FY 2026

ADULT EDUCATION (54)		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				
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	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

ADULT EDUCATION (54)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
	TOTAL 1000 INSTRUCTION	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR ADULT EDUCATION (54)	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (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 OF ASSETS	.00	.00	.00
1931	GAIN ON SALE OF LAND/BUILDINGS	.00	.00	.00
1932	GAIN ON SALE OF EQUIPMENT	.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	.00	.00	.00
5331	SALE OF BUILDINGS	.00	.00	.00
5341	SALE OF EQUIPMENT ETC	-17,773.59	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-17,773.59	.00	.00
	TOTAL OTHER RECEIPTS	-17,773.59	.00	.00
	TOTAL RECEIPTS	-17,773.59	.00	.00
	TOTAL REVENUES	-17,773.59	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	1,074,777.52	.00	.00
TOTAL 1000 INSTRUCTION	1,074,777.52	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	72,689.45	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	72,689.45	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	2,186.78	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,186.78	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	75,849.89	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	75,849.89	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	15,800.41	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	15,800.41	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	2,749.56	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	2,749.56	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	335,927.93	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	335,927.93	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	415,896.86	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	415,896.86	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	.00	.00	.00

TENTATIVE3 BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	.00	.00	.00
3400 ADULT EDUCATION OPERATIONS			
0700 PROPERTY	.00	.00	.00
TOTAL 3400 ADULT EDUCATION OPERATIONS	.00	.00	.00
TOTAL EXPENDITURES	1,995,878.40	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-2,013,651.99	.00	.00

TENTATIVE3 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 OF ASSETS	-3,664.35	.00	.00
1932	GAIN ON SALE OF EQUIPMENT	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	-3,664.35	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	-3,664.35	.00	.00
	TOTAL RECEIPTS	-3,664.35	.00	.00
	TOTAL REVENUES	-3,664.35	.00	.00

TENTATIVE3 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	31,836.58	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	31,836.58	.00	.00
TOTAL EXPENDITURES	31,836.58	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-35,500.93	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

DAY CARE ASSETS (82)		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 OF ASSETS	.00	.00	.00
1932	GAIN ON SALE OF EQUIPMENT	.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

TENTATIVE3 BUDGET REPORT FOR FY 2026

DAY CARE ASSETS (82)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3200 DAY CARE OPERATIONS			
0700 PROPERTY	65.99	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	65.99	.00	.00
TOTAL EXPENDITURES	65.99	.00	.00
TOTAL FOR DAY CARE ASSETS (82)	-65.99	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

LONG-TERM DEBT ACCOUNT GROUP (9)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
	TOTAL 5100 DEBT SERVICE	.00	.00	.00
	TOTAL EXPENDITURES	.00	.00	.00
	TOTAL FOR LONG-TERM DEBT ACCOUNT GROU (9)	.00	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

LONG-TERM DEBT ACCOUNT GROUP (9)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	55,682,689.06	52,993,126.92	51,819,877.72
TOTAL OF EXPENDITURES FUND 1	47,861,110.67	53,123,162.92	51,819,877.72
TOTAL FOR FUND 1	7,821,578.39	-130,036.00	.00
TOTAL OF REVENUES FUND 2	5,870,767.44	4,363,010.20	3,772,465.70
TOTAL OF EXPENDITURES FUND 2	5,870,385.06	4,363,010.20	3,772,465.70
TOTAL FOR FUND 2	382.38	.00	.00
TOTAL OF REVENUES FUND 21	813,114.69	853,123.31	752,759.98
TOTAL OF EXPENDITURES FUND 21	426,023.76	854,323.31	747,853.98
TOTAL FOR FUND 21	387,090.93	-1,200.00	4,906.00
TOTAL OF REVENUES FUND 25	1,543,863.36	2,132,596.73	1,526,452.31
TOTAL OF EXPENDITURES FUND 25	1,112,204.00	2,132,596.73	1,527,226.30
TOTAL FOR FUND 25	431,659.36	.00	-773.99
TOTAL OF REVENUES FUND 310	364,588.00	361,320.00	359,821.00
TOTAL OF EXPENDITURES FUND 310	364,588.00	361,320.00	359,821.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	3,704,210.00	4,375,586.00	4,357,436.00
TOTAL OF EXPENDITURES FUND 320	3,704,210.00	4,375,586.00	4,357,436.00
TOTAL FOR FUND 320	.00	.00	.00
TOTAL OF REVENUES FUND 360	2,860,928.00	.00	.00
TOTAL OF EXPENDITURES FUND 360	41,343,563.91	.00	.00
TOTAL FOR FUND 360	-38,482,635.91	.00	.00
TOTAL OF REVENUES FUND 400	4,700,466.32	5,024,272.23	5,024,785.02
TOTAL OF EXPENDITURES FUND 400	4,700,466.32	5,024,272.23	5,024,785.02
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 402	.00	.00	.00
TOTAL OF EXPENDITURES FUND 402	.00	.00	.00
TOTAL FOR FUND 402	.00	.00	.00
TOTAL OF REVENUES FUND 410	.00	.00	.00
TOTAL OF EXPENDITURES FUND 410	.00	.00	.00
TOTAL FOR FUND 410	.00	.00	.00
TOTAL OF REVENUES FUND 51	3,736,408.26	3,112,475.09	3,104,017.06
TOTAL OF EXPENDITURES FUND 51	4,606,752.47	3,112,475.09	3,104,017.06
TOTAL FOR FUND 51	-870,344.21	.00	.00
TOTAL OF REVENUES FUND 52	1,276,985.25	1,427,038.17	1,343,177.00
TOTAL OF EXPENDITURES FUND 52	994,216.06	1,427,038.17	1,343,177.00
TOTAL FOR FUND 52	282,769.19	.00	.00
TOTAL OF REVENUES FUND 53	32,034.76	29,990.44	29,985.44
TOTAL OF EXPENDITURES FUND 53	6,120.33	29,990.44	29,985.44
TOTAL FOR FUND 53	25,914.43	.00	.00

WOODFORD COUNTY PUBLIC SCHOOLS



TENTATIVE3 BUDGET REPORT FOR FY 2026

LONG-TERM DEBT ACCOUNT GROUP (9)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL OF REVENUES FUND 54	.00	.00	.00
TOTAL OF EXPENDITURES FUND 54	.00	.00	.00
TOTAL FOR FUND 54	.00	.00	.00
TOTAL OF REVENUES FUND 8	-17,773.59	.00	.00
TOTAL OF EXPENDITURES FUND 8	1,995,878.40	.00	.00
TOTAL FOR FUND 8	-2,013,651.99	.00	.00
TOTAL OF REVENUES FUND 81	-3,664.35	.00	.00
TOTAL OF EXPENDITURES FUND 81	31,836.58	.00	.00
TOTAL FOR FUND 81	-35,500.93	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	65.99	.00	.00
TOTAL FOR FUND 82	-65.99	.00	.00
TOTAL OF REVENUES FUND 9	.00	.00	.00
TOTAL OF EXPENDITURES FUND 9	.00	.00	.00
TOTAL FOR FUND 9	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	73,024,660.82	69,648,266.86	67,065,992.21
GRAND TOTAL OF EXPENDITURES	64,945,610.35	69,779,502.86	67,061,860.20
GRAND TOTAL	8,079,050.47	-131,236.00	4,132.01

TENTATIVE3 BUDGET REPORT FOR FY 2026
REPORT OPTIONS

Fiscal Year for reports 2026
Projections 20261 20262
20263

Budget Level 3
Include account detail? N
Output file options P
P - Paper/saved reports Only
M - Magnetic Media & Spreadsheet
B - Both Paper & Mag Media/Spreadsheet

Fund 21 Revenue (object codes =>0999) and Expenditures (object codes < 0999) do not equal.
Fund 25 Revenue (object codes =>0999) and Expenditures (object codes < 0999) do not equal.

Total Funds Transfer Revenue and Expenditures do not equal.
Revenue Transfers for object codes 52** = \$4,958,395.19
Expense Transfers for function 5200 and object codes 091* = \$4,916,611.18

Negative budget amounts exist in Fund 1 for -1.00 for function 1000 and object code 0211.
Negative budget amounts exist in Fund 1 for -1.00 for function 2100 and object code 0211.
Negative budget amounts exist in Fund 2 for -124,728.00 for function 000 and object code 5261.
Negative budget amounts exist in Fund 2 for -300.00 for function 2700 and object code 0894.

** END OF REPORT - Generated by Shane Smith **

Woodford County Schools



FY26 Tentative Budget Report

FY26 Budgeting Process

- ▶ Draft due – January
- ▶ Tentative due – May
- ▶ Working (aka Final) due – September

FY26 Tentative Budget Report

- Each local board of education is required to approve a tentative budget on or before May 30 of each year.
- This is the 2nd formal step in developing the 2025–26 annual working budget.

FY26 Tentative Budget Report

PROJECTED REVENUE – GENERAL FUND

Overall General Fund Receipts:

- Assumptions: Revenues projected on AADA numbers for FY26 to estimate SEEK. Property taxes are held constant for this projection.
- General Fund revenue is expected to be \$51,819,877 in FY26, including the beginning balance.
 - This includes \$10,841,246 for on-behalf payments made by the state.

FY26 Tentative Budget Report

PROJECTED REVENUE – OTHER FUNDS

- Food Service Fund – Revenue \$3,104,017
 - FY25 Actual Revenues – \$2,222,330 as of 5/12/25
 - FY24 Actual Revenues – \$3,736,408
 - FY23 Actual Revenues – \$4,415,620
 - FY22 Actual Revenues – \$5,593,121
- After School Program Fund – Revenue \$1,347,177
 - FY25 Actual Revenues – \$1,488,278 as of 5/12/25
 - FY24 Actual Revenues – \$1,276,985
 - FY23 Actual Revenues – \$1,049,283
 - FY22 Actual Revenues – \$910,560
- Special Revenue Fund – Revenue \$3,772,465
 - Special Revenue is an estimate of federal, state, and local funds.
 - Special Revenue will be adjusted base on actual grant funding.

FY26 Tentative Budget Report

EXPENSE PROJECTIONS – MAJOR OBLIGATIONS

▶ Debt Service

- Fund 400 Debt Service Pmts. – \$4,768,395
 - Funded by the following sources
 - General Fund Transfer – \$51,139
 - Fund 320 Transfer – \$4,357,436
 - Fund 310 Transfer – \$359,821
- SFCC On-Behalf Pmts. – \$256,390
- Funds 310 & 320 – \$0 Remaining Balance
 - Any major facility repairs will have to be funded by GF

FY26 Tentative Budget Report

Personnel Expense:

- An overall step increase of ~1.5% for all contracted certified staff and positional changes was used to estimate a total increase of \$643,286 and is reflected in the Tentative budget.
 - FY 23 – 2%
 - FY24 – 5%
 - FY25 – 3%

- Personnel costs represent approximately 80% of the projected General Fund expense in the Tentative Budget.

FY26 Tentative Budget Report

Budget Reserve (Contingency):

- KDE defines “total budget” as the budgeted revenues & expenditures in the General and Food Service Funds excluding the Contingency. The budgeted reserve (Contingency) in the Tentative Budget has been determined accordingly.
- This Tentative Budget contains a projected reserve of \$4,034,273 of the total budget.
- The board must include a minimum reserve (Contingency) of at least 2% of the total budget for the General and Food Service Funds. The current contingency is approximately 7.9% of the total budget. This is approximately 8 weeks of operating expenses.