

BEECHWOOD BOARD OF EDUCATION
GENERAL FUND WORKING BUDGET
SY 2025-2026

		2023	2024	2025	Working Budget 2026
REVENUE SUMMARY					
0999	Carry Forward	1,999,570	1,754,003	2,666,736	2,575,103
1111-1999	Local Funding	7,089,492	7,156,311	7,758,651	7,469,244
3111-3131	State Funding	9,395,097	8,419,023	8,502,610	9,607,634
5210	Funds Transferred In	-	463,978	-	-
TOTAL REVENUE		18,484,159	17,793,315	18,927,996	19,651,981
WITHOUT CARRYFORWARD		16,484,589	15,575,334	16,261,261	17,076,878

		2023	2024	2025	Working Budget 2026
EXPENSE SUMMARY					
0110-0120	CERTIFIED SALARY	6,297,422	6,242,452	6,595,942	7,069,833
0130-0150	CLASSIFIED SALARY	1,370,352	1,471,215	1,624,176	1,718,784
0170	PARAPROFESSIONAL	183,927	181,418	179,591	246,950
0200-0299	EMPLOYEE BENEFITS	5,222,063	4,333,699	4,452,641	5,493,090
0300's	OUTSIDE SERVICES	430,855	424,510	364,769	474,863
0400's	PROPERTY SERVICES	407,516	518,214	586,078	678,978
0500's	OTHER SERVICES	394,712	392,619	399,672	542,439
0600's	SUPPLIES & MATERIALS	939,331	890,982	1,340,609	1,589,153
0700's	PROPERTY	289,473	124,640	61,747	152,451
0800's	MISCELLANEOUS	40,633	28,259	36,098	42,750
0900's	DEBT AND BANK CHARGES	1,083,936	515,914	769,477	162,691
TOTAL EXPENSE		16,660,220	15,123,922	16,410,802	18,171,981
Budgeted Contingency					1,480,000

\$ 3,443 \$ 3,306 \$ 3,222 \$ 3,316

BEECHWOOD BOARD OF EDUCATION
GENERAL FUND WORKING BUDGET
Fund Summary - Object Detail
SY 2025-2026

		2023	2024	2025	Working Budget 2026
1	GENERAL FUND REVENUE				
0999	BEGINNING BALANCE CARRY FORWAR	-	-	-	-
0999C	COMMITTED BEGIN BALANCE	-	-	-	-
0999N	NON SPENDABLE BEGIN BALANCE	34,550	34,274	130,774	75,071
0999R	RESTRICTED BEGIN BALANCE	-	-	-	-
0999U	UNASSIGNED BEGIN BALANCE	1,965,020	1,719,729	2,535,961	2,500,032
1111	GENERAL REAL PROPERTY TAX	5,156,777	4,945,771	5,240,827	5,497,623
1113	PSC REAL PROPERTY TAX	81,939	83,035	92,072	90,000
1117	MOTOR VEHICLE TAX	419,139	447,052	521,939	413,868
1121	UTILITIES TAX	462,042	527,106	583,322	475,015
1140	PENALTY & INTEREST ON TAX	23,835	6,737	10,507	1,000
1191	OMITTED PROPERTY TAX	37,288	2,142	16,342	5,000
1310	TUITION FROM INDIVIDUALS	475,574	530,299	679,392	650,000
1310P	TUITION PRESCHOOL	2,402	18,262	11,275	20,000
1312	TUITION SUMMER SCHOOL	1,350	150	730	-
1340	TUITION APPLICATION FEE	275	475	650	1,000
1410	TRANSPORTATION FEES	17,866	11,357	12,174	3,000
1510	INTEREST INCOME	197,123	287,844	281,339	50,000
1740	STUDENT FEES	148,647	189,741	205,171	161,000
1911	BUILDING RENTAL	30,917	32,402	33,315	31,300
1912	BUS RENTAL	2,538	2,779	2,925	-
1920	CONTRIBUTIONS/DONATIONS	6,243	10,610	22,096	10,000
1925	REIMBURSEMENTS (NON-GVT)	2,955	23,708	-	12,438
1980	MISCELLANEOUS REVENUE	5,792	1,233	16,720	-
1990	MISCELLANEOUS REVENUE	16,308	23,777	18,026	18,000
1993	LOCAL MISCELLANEOUS REVENUE	484	-	8,829	30,000
3111	SEEK PROGRAM	4,728,363	4,646,660	4,632,972	4,847,384
3122	STATE VOCATIONAL TRANSPORTATION	29,808	16,010	12,075	3,000
3123	STATE VOCATIONAL SCHOOL	-	-	-	5,000
3126	STATE SUB REIMBURSEMENT	-	125	516	-
3130	NATIONAL BOARD REIMBURSEMENT	18,000	14,000	14,000	15,000
3131	MISCELLANEOUS STATE REIMBURSEMENT	6,086	2,590	-	-
3132	SPEECH LANGUAGE PATHOL REIMB	3,200	3,600	3,200	-
3800	REVENUE IN LIEU OF TAXES/STATE	16,025	15,959	15,963	15,500
3900	ON BEHALF PAYMENTS	4,581,786	3,701,150	3,807,522	4,711,750
4700	FEDERAL REV THRU INTERMED SRC	-	1,560	-	-
4810	MEDICAID REIMBURSEMENT	11,829	17,370	16,363	10,000
5210	FUND TRANSFER	-	463,978	-	-
5311	SALE OF LAND	14,000	-	-	-
5341	SALE OF EQUIPMENT	-	11,831	1,000	-
	TOTAL REVENUE	18,498,159	17,793,315	18,927,996	19,651,981
	WITHOUT CARRYFORWARD & TRANSFER	16,498,589	15,575,334	16,261,261	17,076,878
1	GENERAL FUND EXPENSES				
0110	CERTIFIED PERMANENT SALARY	5,312,506	5,277,002	5,454,339	6,029,284
0111	CERT EXTENDED DAYS SALARY	175,815	188,126	195,603	271,105
0112	CERTIFIED EXTRA SERVICE PAY	577,608	542,507	745,013	552,071
0113	CERTIFIED NON-CONTRACT	69,673	99,182	80,296	72,286
0114	NATIONAL BOARD CERTIFICATE	18,000	14,133	13,583	20,000
0116	SPEECH/PATHOLOGY CERTIFICATE	3,200	3,067	400	3,600
0120	CERTIFIED SUBSTITUTE SALARY	140,621	118,435	106,708	121,486
0130	CLASSIFIED REGULAR SALARY	1,257,332	1,281,197	1,438,532	1,486,083
0131	CLASSIFIED EXTRA DUTY PAY	75,718	84,863	83,122	101,567
0133	SPEECH LANGUAGE PATHOLOGIST	-	68,187	76,744	83,402
0140	CLASSIFIED OVERTIME SALARY	21,193	13,137	-	20,500
0150	CLASSIFIED SUBSTITUTE SALARY	16,109	23,831	25,777	27,232
0170	CLASSIFIED/PARAPROF SALARY	183,927	181,418	179,591	246,950
0221	EMPLOYER FICA CONTRIBUTION	84,226	87,031	92,045	103,629
0222	EMPLOYER MEDICARE CONTRIBUTION	108,890	111,119	117,758	163,500
0231	KTRS EMPLOYER CONTRIBUTION	194,373	192,254	205,314	236,275
0232	CERS EMPLOYER CONTRIBUTION	307,623	272,268	234,781	333,929
0253	KSBA UNEMPLOYMENT INSURANCE	12,353	12,594	12,403	13,050
0260	WORKMENS COMPENSATION	27,825	29,293	25,155	35,457
0270	OTHER EMPLOYEE BENEFITS	-	-	-	-
0280	ON BEHALF PAYMENTS	4,486,746	3,628,541	3,765,185	4,606,750
0299	OTHER EMPLOYEE BENEFITS	28	599	-	500
	PAYROLL TOTAL	13,073,765	12,228,783	12,852,350	14,528,657

BEECHWOOD BOARD OF EDUCATION
GENERAL FUND WORKING BUDGET
Fund Summary - Object Detail
SY 2025-2026

		2023	2024	2025	Working Budget 2026
0311	TAX COLLECTION FEES	101,562	105,418	109,804	130,000
0312	KSBA POLICY SERVICE	-	-	-	-
0322	PROFESSIONAL EDUCATION SERVICE	-	-	-	-
0335	OTHER PROFESSIONAL CONSULTANT	2,344	-	-	1,950
0338	REGISTRATION FEES	21,001	33,260	22,747	46,497
0339	OTHER PROFESSIONAL SERVICES	19,669	49,615	3,000	39,252
0341	DRUG AND ALCOHOL TESTING	535	257	417	750
0342	AUDITING SERVICES	17,500	18,025	18,565	19,122
0343	LEGAL SERVICES	28,000	26,619	38,708	26,000
0344	FINANCIAL SERVICES	11,061	21,283	17,325	18,036
0345	MEDICAL SERVICES	-	-	2,107	2,505
0346	ARCHITECTURAL & ENGINEERING SVCS	-	-	-	1,500
0347	SECURITY SERVICES	26,618	26,651	9,097	36,050
0349	OTHER PROFESSIONAL SERVICES	202,565	143,382	142,999	153,201
0411	WATER/SEWAGE	47,688	51,846	53,159	55,000
0421	SANITATION SERVICE - GARBAGE	28,982	25,222	30,882	36,400
0422	SNOW REMOVAL	4,418	450	500	4,500
0423	CONTRACT CUSTODIAL	-	-	185,790	185,717
0424	CONTRACT GROUNDS SERVICE	15,800	52,500	17,390	49,661
0425	PEST CONTROL SERVICES	4,048	3,245	3,245	3,500
0432	TECHNOLOGY REPAIR & MAINT.	185	-	-	3,500
0433	EQUIPMENT REPAIR & MAINT	14,385	24,699	48,465	46,300
0434	BUILDING REPAIR AND MAINT	126,631	204,409	135,454	153,000
0435	VEHICLE REPAIR & MAINT	55,911	45,945	18,782	45,000
0438	ROOF REPAIRS AND MAINTENANCE	-	-	-	2,000
0441	LAND AND BUILDING RENT	50,000	51,827	30,033	-
0442	EQUIPMENT & VEHICLE RENT	7,743	5,093	12,554	14,500
0444	COPIER RENTAL	42,776	44,613	49,824	65,700
0492	ASBESTOS REMOVAL	-	2,215	-	2,200
0498	FENCING REPAIR AND MAINT.	2,950	650	-	2,000
0514	CONTRACT BUS SERVICES	6,000	5,500	-	10,000
0522	PROPERTY INSURANCE	110,462	131,546	174,307	220,543
0523	FIDELITY BOND	-	672	1,344	1,500
0525	GENERAL LIABILITY	8,792	-	-	-
0527	STUDENT LIABILITY INSURANCE	43,611	44,586	44,694	45,000
0529	OTHER INSURANCE	3,679	171	12,061	13,000
0531	POSTAGE & PO BOX RENT	8,231	6,242	3,744	8,050
0532	TELEPHONE	39,697	21,881	22,233	23,000
0533	ON-LINE NETWORK	95,041	85,621	52,299	118,350
0541	RADIO & TV ADVERTISING	-	-	-	-
0542	NEWSPAPER ADVERTISING	2,096	1,466	517	3,000
0559	OTHER PRINTING	14,594	17,382	15,392	15,700
0561	TUITION TO KY LSD	25,261	30,561	30,521	45,000
0580	TRAVEL - OUT OF DISTRICT	43,249	52,491	42,560	49,296
0610	GENERAL SUPPLIES	222,784	235,309	291,925	464,959
0610B	SUPPLIES BAND	-	10,000	9,839	-
0621	NATURAL GAS	259,358	(315)	-	-
0622	ELECTRICITY	40,249	280,914	369,233	400,000
0626	GASOLINE	8,119	5,311	7,160	10,000
0627	DIESEL FUEL	12,601	11,486	8,547	16,000
0641	LIBRARY BOOKS	6,638	8,112	9,198	10,500
0642	PERIODICALS & NEWSPAPERS	986	634	63	1,300
0643	SUPPLEMENTAL BOOKS	-	13,900	3,951	4,150
0644	TEXTBOOKS	57,050	53,598	218,509	142,026
0645	AUDIOVISUAL MATERIALS	-	664	-	500
0646	TESTS	38,027	33,520	50,093	68,303
0647	REFERENCE MATERIALS	(2,809)	1,647	1,572	4,000
0650	SUPPLIES - TECHNOLOGY RELATED	108,525	80,317	122,348	165,700
0653	SOFTWARE	53,756	46,418	136,527	183,062
0692	HEALTH SUPPLIES	6,787	8,663	9,646	15,000
0694	EQUIPMENT SUPPLIES - COPY PAPER	19,436	14,455	17,473	28,428
0697	OTHER SUPPLIES - CONSUMABLES	107,822	86,349	84,526	75,225
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-
0732	VEHICLES	46,045	29,614	39,999	10,000
0733	FURNITURE & FIXTURES	163,358	17,774	7,153	46,900
0734	COMPUTERS & RELATED EQUIPMENT	39,069	19,114	-	15,233
0735	TECHNOLOGY SOFTWARE	8,612	-	-	28,000
0739	OTHER EQUIPMENT	32,388	58,138	14,595	52,318

BEECHWOOD BOARD OF EDUCATION
GENERAL FUND WORKING BUDGET
Fund Summary - Object Detail
SY 2025-2026

		2023	2024	2025	Working Budget 2026
0810	DUES	28,986	20,827	23,363	26,250
0840	CONTINGENCY	-	-	-	-
0891	GRADUATION EXPENSES	11,022	7,774	12,599	15,000
0894	INSTRUCTION FIELD TRIPS	36	-	20	500
0895	STUDENT TRANSPORTATION	-	158	7	-
0899	OTHER MISC/BACKGROUND CHECKS	590	(500)	110	1,000
0910	FUND TRANSFERS OUT	999,023	515,914	769,477	162,691
0950	SPECIAL ITEMS/NON RECURRING	84,912	-	-	-
		-	-	-	-
	TOTAL EXPENSE	16,660,220	15,123,922	16,410,802	18,171,981
	BUDGETED CONTINGENCY	1,837,939	2,669,394	2,517,195	1,480,000

BEECHWOOD BOARD OF EDUCATION
CAPITAL OUTLAY FUND TENTATIVE BUDGET
Fund Summary - Object Detail
SY 2025-2026

		2023	2024	2025	Working Budget 2026
310	CAPITAL OUTLAY FUND				
0999	BEGINNING BALANCE CARRY FORWARD	-	-	41,643	-
1510	INTEREST INCOME	4,660	6,107	9,913	-
3200	RESTRICTED STATE REVENUE	141,439	144,929	148,412	146,160
	TOTAL REVENUE	146,099	151,036	199,968	146,160
310	CAPITAL OUTLAY FUND				
0840	CONTINGENCY	-	-	-	146,160
0910	FUND TRANSFER OUT	-	95,828	-	-
914	TRANSFER FOR DEBT SERVICE	130,338	13,565	-	-
	TOTAL EXPENSE	130,338	109,393	-	146,160
320	BUILDING FUND				
0999	BEGINNING BALANCE CARRY FORWARD	-	-	49,795	-
1111	GENERAL REAL PROPERTY TAX	1,516,836	1,968,448	1,980,917	2,021,835
1510	INTEREST INCOME	24,550	31,947	30,844	-
3200	RESTRICTED STATE REVENUE	1,357,207	976,508	1,613,624	1,518,160
	TOTAL REVENUE	2,898,593	2,976,903	3,675,180	3,539,995
	WITHOUT CARRY FORWARD	2,898,593	2,976,903	3,625,385	3,539,995
320	BUILDING FUND				
0831	REDEMPTION OF PRINCIPAL	-	-	-	-
0832	INTEREST ON BONDS	-	-	-	-
0840	CONTINGENCY	-	-	-	600,205
0914	TRANSFER FOR DEBT SERVICE	2,683,893	2,927,108	2,943,430	2,939,790
	TOTAL EXPENSE	2,683,893	2,927,108	2,943,430	3,539,995

BEECHWOOD BOARD OF EDUCATION
FOOD SERVICE FUND TENTATIVE BUDGET
Fund Summary - Object Detail
SY 2025-2026

		2023	2024	2025	Working Budget 2026
51	FOOD SERVICE FUND				
0999U	BEGINNING BALANCE CARRY FORWAR	87,928	111,603	101,371	112,070
0999R	BEGINNING BALANCE RESTRICTED	-	-	-	-
1510	INTEREST INCOME	2,262	4,858	6,784	1,000
1611	LUNCH - REIMBURSABLE	284,114	279,921	344,515	290,000
1612	BREAKFAST - REIMBURSABLE	6,488	8,033	12,439	7,500
1621	LUNCH - NON REIMBURSABLE	25,458	26,193	27,447	20,000
1624	A-LA-CARTE SALES	342,841	359,009	366,549	350,000
1629	OTHER LUNCHRM RECEIPTS	-	-	-	2,000
1630	SPECIAL FUNCTIONS	-	-	-	-
1690	FOOD SERVICE REBATE	-	-	-	-
1990	MISCELLANEOUS REVENUE	-	-	-	-
3200	RESTRICTED STATE REVENUE	-	-	-	-
3900	ON BEHALF PAYMENTS	52,977	62,895	56,394	32,000
4500	RESTRICTED FED THRU STATE	-	-	-	-
4550	DONATED COMMODITIES	-	-	-	-
4950	CHILD NUTR PRG DONATED COMMOD	-	-	-	-
5210	FUND TRANSFER	100,000	87,000	100,000	137,321
		-	-	-	-
	TOTAL REVENUE	902,068	939,514	1,015,498	951,891
	WITHOUT CARRYFORWARD OR TRANSFER	714,140	740,911	814,127	702,500

		2020	2021	2022	Working Budget 2026
51	FOOD SERVICE FUND				
0130	CLASSIFIED REGULAR SALARY	176,659	200,474	215,318	234,232
0131	CLASSIFIED EXTRA DUTY PAY	5,000	3,750	4,000	15,850
0150	CLASSIFIED SUBSTITUTE SALARY	4,967	10,435	4,493	3,000
0221	EMPLOYER FICA CONTRIBUTION	10,512	12,369	13,004	15,361
0222	EMPLOYER MEDICARE CONTRIBUTION	2,458	2,893	3,041	3,594
0232	CERS EMPLOYER CONTRIBUTION	48,666	47,666	41,989	45,000
0232O	CERS RETIREMENT OPEB	10,437	(19,751)	(29,045)	35,000
0232P	CERS RETIREMENT PENSION	(17,626)	(28,565)	(36,539)	15,000
0253	KSBA UNEMPLOYMENT INSURANCE	587	770	674	607
0260	WORKMENS COMPENSATION	980	1,127	958	1,322
0280	ON BEHALF PAYMENTS	52,977	62,895	56,394	32,000
0338	REGISTRATION FEES	300	100	-	200
0433	EQUIPMENT REPAIR & MAINT	4,661	3,328	28,004	20,000
0531	POSTAGE	-	-	-	-
0532	TELEPHONE	-	-	-	-
0570	FOOD SERVICE MANAGEMENT	36	-	-	-
0580	TRAVEL	-	123	-	500
0582	TRAVEL - OUT OF DISTRICT	-	-	-	-
0583	HAULING OF COMMODITIES	-	-	-	-
0610	GENERAL SUPPLIES	2,374	749	3,622	1,000
0630	FOOD	428,314	466,634	498,429	502,220
0635	FOOD SERVICE - MILK	20,693	18,446	16,569	18,000
0650	SUPPLIES- TECHNOLOGY RELATED	6,861	3,109	3,619	5,000
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-
0733	FURNITURE AND FIXTURES	-	-	-	505
0734	COMPUTERS & RELATED EQUIPMENT	-	-	-	-
0810	DUES	3,275	3,275	3,275	3,500
		-	-	-	-
	TOTAL EXPENSE	762,131	789,827	827,804	951,891

BEECHWOOD BOARD OF EDUCATION
DEBT SERVICE FUND TENTATIVE BUDGET
Fund Summary - Object Detail
SY 2025-2026

		2023	2024	2025	Working Budget 2026
1510	INTEREST INCOME	97,975	107,080	121,751	-
3200	RESTRICTED STATE REVENUE	-	-	-	-
3900	ON BEHALF REVENUE	533,596	533,596	533,596	507,669
4900	REVENUE ON BEHALF OF DISTRICT	349,807	349,807	349,807	375,732
5210	FUNDS TRANSFERRED IN	2,530,269	2,940,673	2,943,430	2,943,340
					-
	TOTAL REVENUE	3,511,647	3,931,156	3,948,584	3,826,741
400	DEBT SERVICE FUND EXPENDITURES	-	-	-	-
0831	REDEMPTION OF PRINCIPAL	1,859,987	1,480,000	1,558,424	1,876,810
0832	INTEREST ON BONDS	1,650,960	2,030,063	1,951,914	1,949,931
0931	NON-REIMBURSEABLE FUND TRANSFER	-	-	-	-
	TOTAL EXPENSE	3,510,947	3,510,063	3,510,338	3,826,741