



FLOYD COUNTY BOARD OF EDUCATION
Tonya Horne-Williams, Superintendent
442 KY RT 550
Eastern, KY 41622
Telephone (606) 886-2354 Fax (606) 886-4550
www.floyd.kyschools.us

William Newsome, Jr., Board Chair - District 3
Linda C. Gearheart, Vice-Chair - District 1
Dr. Chandra Varia, Member- District 2
Keith Smallwood, Member - District 4
Steve Slone, Member - District 5

Date: September 18, 2025

Action Item: Consider/Approve FY 2026 Final Working Budget

Applicable Statute or Regulation: KRS 160.470 (6) (b)

Background and Major Policy Implications: The FY 2026 Working Budget, as presented, contains the best estimate of anticipated revenues and expenditures for the 2026 fiscal year based on information available at the present time. The estimates are based on the following:

- Current Board approved staffing and allocated funding
- Estimated contractual costs for services, policies, fees, etc.
- Estimates of plant operation and maintenance based upon prior history and trends;
- Information provided by the Kentucky Department of Education
- SBDM allocations
- Actual funding awards and estimated receipts based upon historical collections;
- Tax revenues based upon board approved rates of 68.5 cents per \$100 of assessed value for real and personal property and 55.0 cents per \$100 of assessed value for motor vehicles/watercraft.

Revenues

- General Fund SEEK for FY 2026 has been budgeted based upon the most current information available. As of this issue paper KDE has not posted Tentative SEEK amounts. KDE Final SEEK will be available in the spring and amounts can change.
- Currently a \$1,485,941.00 increase in SEEK compared to FY 25.
- Currently a \$646,992.36 increase in beginning balance compared to FY 25.
- Property taxes have been budgeted based on FY 26 board approved rates and historical collections.
- All other general fund revenues remain like prior years with little or no change.

Expenditures

- Salaries and fringe benefits of all fulltime, coaching, and substitute positions are budgeted based on the Rank and experience for all staff allocated for FY 2026.
- \$1.25 per hour raise for a majority of classified employees (Approximately \$464,000).
- Raises for coaching/supplemental positions \$133,000 increase.
- Raises for certified and majority of classified subs.
- Reclassifying some school level custodians to 220 days (Approximately \$77,000)
- Section 7 funding budgeted at \$155,000.
- \$526,188.38 for general fund bond payments
- Funding for 3 buses \$525,000.
- Funding for school supplies \$100,000.
- \$526,188.38 for general fund bond payments
- \$438,432.82 for Kista bus lease payments.
- Contingency of 4.31% of fund 1(general fund) and 51(food service fund) is presently budgeted but may change if the actual carry forward amount is different than the current projection.

Other Funds

Fund 400 is the fund used as a flow through for all bond debt service. Funds are transferred in from funds 310 and 320 rather than those funds being directly expensed. Please review the following document at your leisure and contact me at my office at 886-4508 if you have any questions or need additional information.

Contact Person: Tiffany Campbell, Director of Finance

The Floyd County Board of Education does not discriminate on the basis of race, color, national origin, age, religion, marital status, sex, or disability in employment, educational programs, or activities as set forth in Title IX & VI, and in Section 504.

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	9,499,119.08	8,166,053.48	8,813,045.84
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL REAL PROPERTY TAX	4,892,730.44	5,211,367.30	4,950,000.00
1111A PROPERTY TAX AIRCRAFT	.00	.00	.00
1111B PROPERTY TAX DOC BOATS	84.03	87.27	.00
1111I PROPERTY TAX INV	352,964.17	334,751.69	330,000.00
1111T PROPERTY TAX TANG 45	329,852.60	352,285.44	335,000.00
1111W PROPERTY TAX PUB WH	31,099.25	50,809.18	35,000.00
1115 DELINQUENT PROPERTY TAX	565,979.33	796,290.86	600,000.00
1117 MOTOR VEHICLE TAX	2,120,844.65	2,119,518.89	2,000,000.00
1118C UNMINED MINERAL COAL	3,155.02	.00	.00
1118G UNMINED MINERAL GAS AND OIL	1,171,416.45	250,906.10	250,000.00
1119 FRANCHISE TAX	2,048,741.79	2,608,403.18	2,050,000.00
TOTAL AD VALOREM TAXES	11,516,867.73	11,724,419.91	10,550,000.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	824.78	775.49	650.00
TOTAL PENALTIES & INTEREST ON TAXES	824.78	775.49	650.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	96,524.03	57,088.59	50,000.00
TOTAL OTHER TAXES	96,524.03	57,088.59	50,000.00
EARNINGS ON INVESTMENTS			
1510 INTEREST INCOME	621,879.83	489,664.43	350,000.00
TOTAL EARNINGS ON INVESTMENTS	621,879.83	489,664.43	350,000.00
FOOD SERVICE			
1637 VENDING	331.92	88.96	75.00
TOTAL FOOD SERVICE	331.92	88.96	75.00
COMMUNITY SERVICE ACTIVITIES			
1819 OTHER FEES-DIGITAL CONVERSION	6,100.00	8,085.00	5,500.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL COMMUNITY SERVICE ACTIVITIES		6,100.00	8,085.00	5,500.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	.00	.00	.00
1920	CONTRIBUTIONS/DONATIONS	1,186.00	165.00	.00
1925	PRIVATE REIMBURSEMENT - PD	.00	.00	.00
1960	SERVICE TO OTHR GOVT UNITS	45.00	90.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	4,371.29	145,746.94	35,000.00
1990	MISCELLANEOUS REVENUE	3,607.49	42,890.82	3,000.00
1993	LOCAL MISCELLANEOUS REIMBURSE	.00	2,578.74	.00
1997	Other Reimbursements	156.00	252.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		9,365.78	191,723.50	38,000.00
TOTAL REVENUE FROM LOCAL SOURCES		12,251,894.07	12,471,845.88	10,994,225.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	26,026,159.00	27,514,118.00	29,000,059.00
TOTAL STATE PROGRAM		26,026,159.00	27,514,118.00	29,000,059.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	127,966.00	200,041.00	130,000.00
3123	STATE VOCATIONAL SCHOOL	.00	.00	.00
3125	BUS DRVR TRAINING REIMB	.00	.00	.00
3126	SUB SALARY REIMB (STATE)	.00	.00	.00
3128	AUDIT REIMBURSEMENT	.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	.00	.00	.00
TOTAL OTHER STATE FUNDING		127,966.00	200,041.00	130,000.00
EXPENDITURE REIMBURSEMENTS				
3130	national board cert reim.	25,000.00	24,000.00	22,000.00
3131	Miscellaneous Reimbursement	47,740.64	39,857.70	25,000.00
3132	Speech Language Path Reimburse	18,000.00	18,000.00	16,000.00
TOTAL EXPENDITURE REIMBURSEMENTS		90,740.64	81,857.70	63,000.00
REVENUE IN LIEU OF TAXES/STATE				
3800	TELECOMMUNICATIONS TAX	121,784.28	121,809.22	121,000.00
3800U	UMC	.00	.00	.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		121,784.28	121,809.22	121,000.00
REVENUE FOR ON BEHALF PAYMENTS				

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
3900	ON-BEHALF	12,371,217.83	12,796,441.26	14,166,920.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	12,371,217.83	12,796,441.26	14,166,920.00
	TOTAL REVENUE FROM STATE SOURCES	38,737,867.75	40,714,267.18	43,480,979.00
REVENUE FROM FEDERAL SOURCES				
THROUGH INTERMEDIATE AGENCIES				
4700	Federal Reimbursement	257,242.77	321,586.96	240,000.00
	TOTAL THROUGH INTERMEDIATE AGENCIES	257,242.77	321,586.96	240,000.00
FEDERAL REIMBURSEMENT				
4810	medicaid reimbursement	250,500.60	185,471.65	200,000.00
	TOTAL FEDERAL REIMBURSEMENT	250,500.60	185,471.65	200,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	507,743.37	507,058.61	440,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	1,092,669.44	.00
5220	INDIRECT COSTS TRANSFER	370,165.26	338,759.56	300,000.00
	TOTAL INTERFUND TRANSFERS	370,165.26	1,431,429.00	300,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5311	SALE OF LAND & IMPROVEMENTS	24,750.00	208,000.00	.00
5312	LOSS COMP - LAND & IMPROVEMNTS	.00	.00	.00
5331	SALE OF BUILDINGS	57,750.00	.00	.00
5332	LOSS COMP - BUILDINGS	.00	152,943.46	.00
5341	SALE OF EQUIPMENT ETC	16,679.20	212.00	.00
5342	LOSS COMP - EQUIPMENT ETC	19,410.84	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	118,590.04	361,155.46	.00
LOAN PROCEEDS				
5400	Loan Proceeds	.00	.00	.00
	TOTAL LOAN PROCEEDS	.00	.00	.00
CAPITAL LEASE PROCEEDS				
5500	CAPITAL LEASE PROCEEDS	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL CAPITAL LEASE PROCEEDS	.00	.00	.00
TOTAL OTHER RECEIPTS	488,755.30	1,792,584.46	300,000.00
TOTAL RECEIPTS	51,986,260.49	55,485,756.13	55,215,204.00
TOTAL REVENUES	61,485,379.57	63,651,809.61	64,028,249.84

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	17,562,242.73	17,817,356.75	19,281,024.66
0200	EMPLOYEE BENEFITS	1,718,633.98	1,763,488.29	2,270,456.95
0280	ON-BEHALF	9,041,458.42	9,126,993.78	10,027,800.00
0300	PURCHASED PROF AND TECH SERV	88,554.61	64,737.87	82,720.66
0400	PURCHASED PROPERTY SERVICES	116,693.84	89,023.84	108,519.39
0500	OTHER PURCHASED SERVICES	110,432.63	119,673.58	128,504.49
0600	SUPPLIES	261,282.00	320,843.22	299,438.80
0700	PROPERTY	.00	3,120.00	5,245.05
0800	DEBT SERVICE AND MISCELLANEOUS	31,195.90	62,992.47	32,671.69
TOTAL 1000 INSTRUCTION		28,930,494.11	29,368,229.80	32,236,381.69
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	481,183.93	1,034,224.17	1,033,351.00
0200	EMPLOYEE BENEFITS	123,145.26	166,507.10	164,704.00
0280	ON-BEHALF	151,927.77	471,909.51	490,000.00
0300	PURCHASED PROF AND TECH SERV	42,894.00	41,365.00	41,395.91
0400	PURCHASED PROPERTY SERVICES	.00	.00	3,000.00
0500	OTHER PURCHASED SERVICES	17,979.61	8,609.38	15,832.82
0600	SUPPLIES	75,907.85	57,035.75	49,033.92
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		893,038.42	1,779,650.91	1,797,317.65
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	597,330.39	768,608.16	733,330.00
0200	EMPLOYEE BENEFITS	113,858.68	120,800.25	105,064.00
0280	ON-BEHALF	247,619.37	353,146.14	394,215.00
0300	PURCHASED PROF AND TECH SERV	235.00	455.00	400.00
0400	PURCHASED PROPERTY SERVICES	12,636.32	17,480.72	22,649.74
0500	OTHER PURCHASED SERVICES	34,448.43	37,270.36	58,952.84
0600	SUPPLIES	22,747.17	42,448.44	159,668.01
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		1,028,875.36	1,340,209.07	1,474,279.59
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	303,136.87	354,878.41	437,234.50
0200	EMPLOYEE BENEFITS	400,946.44	517,957.63	476,545.00
0280	ON-BEHALF	158,187.58	183,252.36	195,000.00
0300	PURCHASED PROF AND TECH SERV	892,779.26	915,879.50	1,148,139.38
0400	PURCHASED PROPERTY SERVICES	65,493.78	56,070.84	72,821.79
0500	OTHER PURCHASED SERVICES	582,143.31	651,623.11	731,439.88
0600	SUPPLIES	31,251.93	31,418.73	46,745.78

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	-4,043.69	-16,993.34	200,000.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		2,429,895.48	2,694,087.24	3,307,926.33
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	3,076,816.72	2,924,377.45	3,128,335.00
0200	EMPLOYEE BENEFITS	396,318.28	378,784.71	412,838.00
0280	ON-BEHALF	1,622,163.20	1,512,063.96	1,844,000.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	1,000.00
0400	PURCHASED PROPERTY SERVICES	1,725.82	.00	1,000.00
0500	OTHER PURCHASED SERVICES	6,273.88	3,905.94	14,664.09
0600	SUPPLIES	9,568.34	1,378.39	18,128.35
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		5,112,866.24	4,820,510.45	5,419,965.44
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	574,704.75	614,129.98	580,096.00
0200	EMPLOYEE BENEFITS	87,316.46	95,556.37	92,836.00
0280	ON-BEHALF	168,801.18	184,487.28	185,000.00
0300	PURCHASED PROF AND TECH SERV	15,678.54	19,389.79	28,321.44
0400	PURCHASED PROPERTY SERVICES	10,109.30	19,649.88	14,055.83
0500	OTHER PURCHASED SERVICES	126,505.92	65,247.38	74,242.26
0600	SUPPLIES	116,325.59	143,445.30	155,615.29
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	7,478.00	13,624.75	8,946.50
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		1,106,919.74	1,155,530.73	1,139,113.32
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	1,902,554.00	1,885,946.06	2,286,313.79
0200	EMPLOYEE BENEFITS	632,848.90	567,141.25	701,519.12
0280	ON-BEHALF	426,352.33	454,524.70	499,975.00
0300	PURCHASED PROF AND TECH SERV	722,359.48	779,253.78	310,700.00
0400	PURCHASED PROPERTY SERVICES	642,034.93	719,182.97	770,844.09
0500	OTHER PURCHASED SERVICES	599,912.12	862,576.64	1,127,680.00
0600	SUPPLIES	2,650,369.39	2,797,558.18	2,992,092.23
0700	PROPERTY	111,557.21	138,144.69	311,932.50
0800	DEBT SERVICE AND MISCELLANEOUS	350.00	600.00	600.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		7,688,338.36	8,204,928.27	9,001,656.73
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	2,583,172.18	2,330,407.25	2,745,315.73
0200	EMPLOYEE BENEFITS	757,936.63	625,832.61	708,670.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0280	ON-BEHALF	425,461.08	429,133.15	450,000.00
0300	PURCHASED PROF AND TECH SERV	134,089.17	19,652.71	40,100.10
0400	PURCHASED PROPERTY SERVICES	35,680.20	20,436.53	45,500.00
0500	OTHER PURCHASED SERVICES	472,493.82	562,555.10	700,660.44
0600	SUPPLIES	562,831.09	618,848.59	888,988.76
0700	PROPERTY	173,843.20	.00	532,852.00
0800	DEBT SERVICE AND MISCELLANEOUS	121,609.13	126,828.07	161,125.00
TOTAL 2700 STUDENT TRANSPORTATION		5,267,116.50	4,733,694.01	6,273,212.03
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	123.42	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0280	ON-BEHALF	.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 3100 FOOD SERVICE OPERATION		.00	123.42	.00
3200 DAY CARE OPERATIONS				
0280	ON-BEHALF	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	.00	.00	47,879.00
0200	EMPLOYEE BENEFITS	.00	.00	15,183.00
0280	ON-BEHALF	.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
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES		.00	.00	63,062.00
4700 BUILDING IMPROVEMENTS				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		.00	.00	.00
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	465,306.29	462,039.77	438,432.28

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GENERAL FUND (1)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 5100 DEBT SERVICE	465,306.29	462,039.77	438,432.28
5200 FUND TRANSFERS			
0900 OTHER ITEMS	396,475.59	279,760.10	619,911.38
TOTAL 5200 FUND TRANSFERS	396,475.59	279,760.10	619,911.38
5300 CONTINGENCY			
0840 CONTINGENCY	.00	.00	2,256,991.40
TOTAL 5300 CONTINGENCY	.00	.00	2,256,991.40
TOTAL EXPENDITURES	53,319,326.09	54,838,763.77	64,028,249.84
TOTAL FOR GENERAL FUND (1)	8,166,053.48	8,813,045.84	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	4,666.49	3,983.34	.00
	TOTAL EARNINGS ON INVESTMENTS	4,666.49	3,983.34	.00
STUDENT ACTIVITIES				
1720	SALES	.00	.00	.00
	TOTAL STUDENT ACTIVITIES	.00	.00	.00
COMMUNITY SERVICE ACTIVITIES				
1810	Child Care Fees	.00	.00	.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	281,338.10	489,080.72	383,186.92
1925	PRIVATE REIMBURSEMENT - PD	.00	.00	.00
1929	IN-KIND REVENUE	.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	.00	.00	.00
1990	MISCELLANEOUS REVENUE	23,160.24	-22,872.40	.00
1993	LOCAL MISCELLANEOUS REIMBURSE	.00	.00	.00
1999	OTHER MISCELLANEOUS REVENUE	913.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	305,411.34	466,208.32	383,186.92
	TOTAL REVENUE FROM LOCAL SOURCES	310,077.83	470,191.66	383,186.92
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	.00	.00	.00
	TOTAL STATE PROGRAM	.00	.00	.00
EXPENDITURE REIMBURSEMENTS				
3131	Miscellaneous Reimbursement	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL EXPENDITURE REIMBURSEMENTS		.00	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	2,283,009.94	2,130,367.66	2,245,449.74
TOTAL RESTRICTED		2,283,009.94	2,130,367.66	2,245,449.74
UNDEFINED REV TYPE				
3700	State Grants Through Intermedi	.00	.00	.00
TOTAL UNDEFINED REV TYPE		.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF	.00	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	.00	.00
TOTAL REVENUE FROM STATE SOURCES		2,283,009.94	2,130,367.66	2,245,449.74
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	22,199,564.21	16,916,628.35	10,805,412.00
TOTAL RESTRICTED THROUGH THE STATE		22,199,564.21	16,916,628.35	10,805,412.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	840,047.06	279,307.00	.00
TOTAL THROUGH INTERMEDIATE AGENCIES		840,047.06	279,307.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		23,039,611.27	17,195,935.35	10,805,412.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	88,132.00	93,723.00	93,723.00
5231	NCLB FROM TITLE II TEACHER QUA	.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	.00	.00	.00
TOTAL INTERFUND TRANSFERS		88,132.00	93,723.00	93,723.00
SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	.00	8,037.86	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS		.00	8,037.86	.00
OTHER ITEMS				
5600	other items	.00	.00	.00
TOTAL OTHER ITEMS		.00	.00	.00
TOTAL OTHER RECEIPTS		88,132.00	101,760.86	93,723.00
TOTAL RECEIPTS		25,720,831.04	19,898,255.53	13,527,771.66
TOTAL REVENUES		25,720,831.04	19,898,255.53	13,527,771.66

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	6,299,276.89	5,497,914.73	5,693,436.81
0200	EMPLOYEE BENEFITS	2,258,330.90	1,865,564.21	2,123,337.25
0300	PURCHASED PROF AND TECH SERV	345,832.96	396,414.00	268,162.79
0400	PURCHASED PROPERTY SERVICES	64,711.64	96,528.39	113,000.00
0500	OTHER PURCHASED SERVICES	127,363.63	71,086.55	78,463.78
0600	SUPPLIES	2,344,098.44	1,309,555.10	1,692,134.47
0700	PROPERTY	395,452.08	78,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	29,026.67	55,987.18	72,802.06
TOTAL 1000 INSTRUCTION		11,864,093.21	9,371,050.16	10,041,337.16
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	848,062.55	119,118.03	128,454.66
0200	EMPLOYEE BENEFITS	284,507.70	7,971.06	4,250.34
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0500	OTHER PURCHASED SERVICES	9,851.85	4,244.12	13,186.49
0600	SUPPLIES	25,352.41	17,222.58	42,755.71
0700	PROPERTY	5,718.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		1,173,492.51	148,555.79	188,647.20
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	1,645,624.67	1,224,553.24	1,155,387.54
0200	EMPLOYEE BENEFITS	536,215.28	424,108.77	412,412.25
0280	ON-BEHALF	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	52,743.85	58,461.15	74,222.88
0400	PURCHASED PROPERTY SERVICES	6,535.37	3,420.19	4,000.00
0500	OTHER PURCHASED SERVICES	56,477.71	38,833.06	64,374.31
0600	SUPPLIES	228,828.66	256,464.34	211,719.31
0700	PROPERTY	417,198.48	102,825.00	56,892.03
0800	DEBT SERVICE AND MISCELLANEOUS	.00	658.99	7,000.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		2,943,624.02	2,109,324.74	1,986,008.32
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	20,000.00	20,000.00	20,000.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		20,000.00	20,000.00	20,000.00
2400 SCHOOL ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
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 2400 SCHOOL ADMIN SUPPORT		.00	.00	.00
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	2,754.65	.00	.00
0200	EMPLOYEE BENEFITS	853.66	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		3,608.31	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	7,689.20	220,550.65	240,000.00
0400	PURCHASED PROPERTY SERVICES	.00	13,156.02	45,432.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	48,882.61	2,099.65	.00
0700	PROPERTY	55,324.68	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	1,000.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		111,896.49	236,806.32	285,432.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	29,880.14	.00	.00
0200	EMPLOYEE BENEFITS	8,972.59	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	4,280.00	720.00	.00
0700	PROPERTY	1,429,730.00	720,180.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		1,472,862.73	720,900.00	.00
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	.00	7,788.58	.00
0200	EMPLOYEE BENEFITS	.00	2,211.42	.00
0600	SUPPLIES	97,515.76	1,198.97	.00
0700	PROPERTY	.00	23,698.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		97,515.76	34,896.97	.00
3200 DAY CARE OPERATIONS				

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SPECIAL REVENUE (2)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	10,909.80	27,959.96	.00
0200	EMPLOYEE BENEFITS	941.75	6,907.96	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	98.47	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		11,950.02	34,867.92	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	720,414.25	713,507.29	449,740.15
0200	EMPLOYEE BENEFITS	272,320.59	244,887.68	128,973.20
0300	PURCHASED PROF AND TECH SERV	55,687.08	61,445.79	65,940.00
0400	PURCHASED PROPERTY SERVICES	6,790.38	9,759.72	19,296.40
0500	OTHER PURCHASED SERVICES	19,968.39	23,555.87	31,436.00
0600	SUPPLIES	167,562.55	253,576.89	306,611.23
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,713.89	3,634.63	4,350.00
TOTAL 3300 COMMUNITY SERVICES		1,246,457.13	1,310,367.87	1,006,346.98
4200 LAND IMPROVEMENTS				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	6,775,330.86	5,911,485.76	.00
TOTAL 5200 FUND TRANSFERS		6,775,330.86	5,911,485.76	.00
TOTAL EXPENDITURES		25,720,831.04	19,898,255.53	13,527,771.66
TOTAL FOR SPECIAL REVENUE (2)		.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		35,174.78	36,052.29	43,199.28
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	REVENUE ADMISSIONS	16,707.00	11,077.00	100.00
1790	Other District/Student Activit	14,813.64	17,447.95	578.39
1790C	DISTRICT ACTIVITY/CONCESSIONS	1,009.00	1,169.00	.00
1790F	DISTRICT ACTIVITY/FUNDRAISER	3,952.60	3,060.83	.00
1790P	DISTRICT ACTIVITY/PICTURE SALE	887.63	2,123.44	.00
1790S	DISTRICT ACTIVITY/SCHOOL STORE	542.50	.00	.00
TOTAL STUDENT ACTIVITIES		37,912.37	34,878.22	678.39
TOTAL REVENUE FROM LOCAL SOURCES		37,912.37	34,878.22	678.39
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00
TOTAL INTERFUND TRANSFERS		.00	.00	.00
TOTAL OTHER RECEIPTS		.00	.00	.00
TOTAL RECEIPTS		37,912.37	34,878.22	678.39
TOTAL REVENUES		73,087.15	70,930.51	43,877.67

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DIST ACTIVITY (SPEC REV ANN) (PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	.00	35.84	.00
0200	EMPLOYEE BENEFITS	.00	10.16	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	474.72
0400	PURCHASED PROPERTY SERVICES	.00	96.00	.00
0500	OTHER PURCHASED SERVICES	1,280.28	2,049.83	1,654.64
0600	SUPPLIES	16,134.24	8,535.26	19,041.12
0700	PROPERTY	6,617.06	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	887.76	1,941.87
TOTAL 1000 INSTRUCTION		24,031.58	11,614.85	23,112.35
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	.00	.00	.00
0200	EMPLOYEE BENEFITS	.00	.00	.00
0300	PURCHASED PROF AND TECH SERV	.00	.00	518.40
0400	PURCHASED PROPERTY SERVICES	2,592.91	4,710.30	9,722.02
0500	OTHER PURCHASED SERVICES	5,884.92	6,098.83	7,856.26
0600	SUPPLIES	4,525.45	5,307.25	2,668.64
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		13,003.28	16,116.38	20,765.32
2700 STUDENT TRANSPORTATION				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		.00	.00	.00
TOTAL EXPENDITURES		37,034.86	27,731.23	43,877.67
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)		36,052.29	43,199.28	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND ACCT (25)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		562,085.05	534,700.65	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
FOOD SERVICE				
1633	Group Sales	459,788.18	498,469.73	.00
1637	VENDING	84,483.37	20,662.40	.00
TOTAL FOOD SERVICE		544,271.55	519,132.13	.00
STUDENT ACTIVITIES				
1710	REVENUE ADMISSIONS	314,383.10	307,018.15	.00
1720	BOOKSTORE SALES	46,897.67	54,720.78	.00
1730	REVENUE CLUB DUES	4,312.00	3,597.00	.00
1740	REVENUE FEES	16,823.53	4,412.00	.00
1790	Other District/Student Activit	637,807.22	581,668.76	.00
TOTAL STUDENT ACTIVITIES		1,020,223.52	951,416.69	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	58,392.72	60,865.50	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		58,392.72	60,865.50	.00
TOTAL REVENUE FROM LOCAL SOURCES		1,622,887.79	1,531,414.32	.00
TOTAL RECEIPTS		1,622,887.79	1,531,414.32	.00
TOTAL REVENUES		2,184,972.84	2,066,114.97	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

SCHOOL ACTIVITY FUND ACCT (25)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	259,414.09	213,518.47	.00
0500 OTHER PURCHASED SERVICES	54,968.07	51,438.91	.00
0600 SUPPLIES	376,561.80	360,522.64	.00
0800 DEBT SERVICE AND MISCELLANEOUS	713,980.35	609,719.52	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 1000 INSTRUCTION	1,404,924.31	1,235,199.54	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	4,588.44	145.00	.00
0500 OTHER PURCHASED SERVICES	577.01	1,163.86	.00
0600 SUPPLIES	10,494.14	19,977.80	.00
0800 DEBT SERVICE AND MISCELLANEOUS	27,863.34	30,933.58	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	43,522.93	52,220.24	.00
2700 STUDENT TRANSPORTATION			
0300 PURCHASED PROF AND TECH SERV	.00	.00	.00
0500 OTHER PURCHASED SERVICES	1,644.45	4,331.93	.00
0600 SUPPLIES	179.50	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	1,203.24	.00
TOTAL 2700 STUDENT TRANSPORTATION	1,823.95	5,535.17	.00
3900 OTHER NON-INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	28,163.28	3,025.00	.00
0500 OTHER PURCHASED SERVICES	5,466.92	4,654.94	.00
0600 SUPPLIES	76,439.33	106,315.04	.00
0800 DEBT SERVICE AND MISCELLANEOUS	89,931.47	120,979.65	.00
TOTAL 3900 OTHER NON-INSTRUCTION	200,001.00	234,974.63	.00
5200 FUND TRANSFERS			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900 OTHER ITEMS	.00	.00	.00
TOTAL 5200 FUND TRANSFERS	.00	.00	.00
TOTAL EXPENDITURES	1,650,272.19	1,527,929.58	.00
TOTAL FOR SCHOOL ACTIVITY FUND ACCT (25)	534,700.65	538,185.39	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	4,242.50	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	16,412.36	13,793.81	.00
	TOTAL EARNINGS ON INVESTMENTS	16,412.36	13,793.81	.00
	TOTAL REVENUE FROM LOCAL SOURCES	16,412.36	13,793.81	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	491,939.00	465,494.00	461,164.00
	TOTAL RESTRICTED	491,939.00	465,494.00	461,164.00
	TOTAL REVENUE FROM STATE SOURCES	491,939.00	465,494.00	461,164.00
	TOTAL RECEIPTS	508,351.36	479,287.81	461,164.00
	TOTAL REVENUES	508,351.36	483,530.31	461,164.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

CAPITAL OUTLAY FUND (310)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	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
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	461,164.00
TOTAL 5100 DEBT SERVICE		.00	.00	461,164.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	504,108.86	481,274.39	.00
TOTAL 5200 FUND TRANSFERS		504,108.86	481,274.39	.00
TOTAL EXPENDITURES		504,108.86	481,274.39	461,164.00
TOTAL FOR CAPITAL OUTLAY FUND (310)		4,242.50	2,255.92	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
UNDEFINED REV SOURCE				
UNDEFINED REV TYPE				
0910	FUNDS TRANSFER OUT	.00	.00	.00
	TOTAL UNDEFINED REV TYPE	.00	.00	.00
	TOTAL UNDEFINED REV SOURCE	.00	.00	.00
	TOTAL RECEIPTS	.00	.00	.00
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	13,807.52	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL REAL PROPERTY TAX	1,983,500.00	2,010,454.00	2,098,708.00
	TOTAL AD VALOREM TAXES	1,983,500.00	2,010,454.00	2,098,708.00
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	1,637.57	1,376.26	.00
	TOTAL EARNINGS ON INVESTMENTS	1,637.57	1,376.26	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,985,137.57	2,011,830.26	2,098,708.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	3,014,604.00	3,626,682.00	3,485,982.00
	TOTAL RESTRICTED	3,014,604.00	3,626,682.00	3,485,982.00
	TOTAL REVENUE FROM STATE SOURCES	3,014,604.00	3,626,682.00	3,485,982.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL INTERFUND TRANSFERS	.00	.00	.00
TOTAL OTHER RECEIPTS	.00	.00	.00
TOTAL RECEIPTS	4,999,741.57	5,638,512.26	5,584,690.00
TOTAL REVENUES	4,999,741.57	5,652,319.78	5,584,690.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

BUILDING FUND (5 CENT LEVY) (3		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	1,037,325.60
	TOTAL 5100 DEBT SERVICE	.00	.00	1,037,325.60
5200 FUND TRANSFERS				
0900	OTHER ITEMS	4,985,934.05	5,652,094.70	4,547,364.40
	TOTAL 5200 FUND TRANSFERS	4,985,934.05	5,652,094.70	4,547,364.40
	TOTAL EXPENDITURES	4,985,934.05	5,652,094.70	5,584,690.00
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	13,807.52	225.08	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST INCOME		721,552.07	605,005.74	.00
TOTAL EARNINGS ON INVESTMENTS		721,552.07	605,005.74	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		.00	.00	.00
1990 MISCELLANEOUS REVENUE		.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		721,552.07	605,005.74	.00
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3120 OTHER STATE FUNDING		.00	.00	.00
TOTAL OTHER STATE FUNDING		.00	.00	.00
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		.00	.00	.00
5120 BOND PREMIUM		.00	.00	.00
TOTAL BOND PROCEEDS		.00	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER		7,411,857.22	6,062,193.14	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL INTERFUND TRANSFERS		7,411,857.22	6,062,193.14	.00
SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	3,098,584.41	1,961,729.83	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		3,098,584.41	1,961,729.83	.00
TOTAL OTHER RECEIPTS		10,510,441.63	8,023,922.97	.00
TOTAL RECEIPTS		11,231,993.70	8,628,928.71	.00
TOTAL REVENUES		11,231,993.70	8,628,928.71	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
2500 BUSINESS SUPPORT SERVICES				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		.00	.00	.00
4100 LAND/SITE ACQUISITIONS				
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
TOTAL 4100 LAND/SITE ACQUISITIONS		.00	.00	.00
4200 LAND IMPROVEMENTS				
0400	PURCHASED PROPERTY SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
TOTAL 4200 LAND IMPROVEMENTS		.00	.00	.00
4300 ARCHITECTURAL/ENGIN				
0300	PURCHASED PROF AND TECH SERV	408,321.18	567,146.64	.00
TOTAL 4300 ARCHITECTURAL/ENGIN		408,321.18	567,146.64	.00
4500 BUILDING ACQISTIONS & CONSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	225,859.00	40,446.90	.00
0400	PURCHASED PROPERTY SERVICES	3,504,057.70	380,302.15	.00
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	69,690.18	.00	.00
0700	PROPERTY	.00	66,951.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4500 BUILDING ACQISTIONS & CONSTRUCTION		3,799,606.88	487,700.05	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	6,843,469.69	6,340,222.06	.00
0500	OTHER PURCHASED SERVICES	381.90	1,527.60	.00
0600	SUPPLIES	.00	.00	.00
0700	PROPERTY	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

CONSTRUCTION FUND (360)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
0900	OTHER ITEMS	.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		6,843,851.59	6,341,749.66	.00
4900	OTHER - FACILITIES			
0300	PURCHASED PROF AND TECH SERV	.00	.00	.00
0400	PURCHASED PROPERTY SERVICES	.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			
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	8,204.01	.00	.00
TOTAL 5200 FUND TRANSFERS		8,204.01	.00	.00
TOTAL EXPENDITURES		11,059,983.66	7,396,596.35	.00
TOTAL FOR CONSTRUCTION FUND (360)		172,010.04	1,232,332.36	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF	1,182,497.49	1,053,512.39	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	1,182,497.49	1,053,512.39	.00
	TOTAL REVENUE FROM STATE SOURCES	1,182,497.49	1,053,512.39	.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	5,055,083.91	5,060,512.85	5,073,552.78
	TOTAL INTERFUND TRANSFERS	5,055,083.91	5,060,512.85	5,073,552.78
	TOTAL OTHER RECEIPTS	5,055,083.91	5,060,512.85	5,073,552.78
	TOTAL RECEIPTS	6,237,581.40	6,114,025.24	5,073,552.78
	TOTAL REVENUES	6,237,581.40	6,114,025.24	5,073,552.78

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DEBT SERVICE FUND (400)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	6,237,581.40	6,114,025.24	5,073,552.78
0900	OTHER ITEMS	.00	.00	.00
TOTAL 5100 DEBT SERVICE		6,237,581.40	6,114,025.24	5,073,552.78
TOTAL EXPENDITURES		6,237,581.40	6,114,025.24	5,073,552.78
TOTAL FOR DEBT SERVICE FUND (400)		.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,301,315.81	1,146,896.09	619,003.74
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST INCOME	64,415.74	38,936.10	30,000.00
	TOTAL EARNINGS ON INVESTMENTS	64,415.74	38,936.10	30,000.00
FOOD SERVICE				
1611	LUNCH - REIMBURSABLE	.00	.00	.00
1621	LUNCH - NON REIMBURSABLE	67,172.83	87,983.43	90,000.00
1629	OTHER LUNCHRM RECEIPTS	.00	.00	.00
1631	CATERING	55,360.58	51,605.44	50,000.00
1690	FOOD SERVICE REBATES	.00	3,465.00	3,000.00
	TOTAL FOOD SERVICE	122,533.41	143,053.87	143,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1994	RETURN FOR INSUFFICIENT CHECKS	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	186,949.15	181,989.97	173,000.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	28,166.77	30,131.38	30,000.00
	TOTAL RESTRICTED	28,166.77	30,131.38	30,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF	327,762.56	383,543.23	388,600.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	327,762.56	383,543.23	388,600.00
	TOTAL REVENUE FROM STATE SOURCES	355,929.33	413,674.61	418,600.00
REVENUE FROM FEDERAL SOURCES				

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	4,658,760.33	4,948,396.68	4,862,505.26
	TOTAL RESTRICTED THROUGH THE STATE	4,658,760.33	4,948,396.68	4,862,505.26
CHILD NUTRITION PROGRAM DONATED COMMODIT				
4950	CHILD NUTR PRG DONATED COMMOD	249,292.00	.00	.00
	TOTAL CHILD NUTRITION PROGRAM DONATED COMMODIT	249,292.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	4,908,052.33	4,948,396.68	4,862,505.26
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
EXTRAORDINARY ITEMS				
5640	EXTRAORDINARY ITEMS	59,469.03	.00	.00
	TOTAL EXTRAORDINARY ITEMS	59,469.03	.00	.00
	TOTAL OTHER RECEIPTS	59,469.03	.00	.00
	TOTAL RECEIPTS	5,510,399.84	5,544,061.26	5,454,105.26
	TOTAL REVENUES	6,811,715.65	6,690,957.35	6,073,109.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FUND (51)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0100	SALARIES PERSONNEL SERVICES	1,536,664.79	1,752,304.29	1,849,105.00
0200	EMPLOYEE BENEFITS	458,855.90	495,963.61	498,643.00
0280	ON-BEHALF	327,762.56	383,543.23	388,600.00
0300	PURCHASED PROF AND TECH SERV	21,979.64	39,698.53	25,014.37
0400	PURCHASED PROPERTY SERVICES	5,124.01	20,383.26	24,000.00
0500	OTHER PURCHASED SERVICES	44,622.01	43,327.30	61,303.00
0600	SUPPLIES	2,895,166.25	3,019,351.38	2,765,720.63
0700	PROPERTY	.00	10,299.00	39,996.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,313.11	3,653.17	6,000.00
0840	CONTINGENCY	.00	.00	114,727.00
TOTAL 3100 FOOD SERVICE OPERATION		5,292,488.27	5,768,523.77	5,773,109.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	255,185.02	303,429.84	300,000.00
TOTAL 5200 FUND TRANSFERS		255,185.02	303,429.84	300,000.00
TOTAL EXPENDITURES		5,547,673.29	6,071,953.61	6,073,109.00
TOTAL FOR FOOD SERVICE FUND (51)		1,264,042.36	619,003.74	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

AFTER SCHOOL DAY CARE FUND (52		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		88,555.86	88,936.95	95,558.20
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1810 Child Care Fees		80,628.00	100,970.00	10,000.00
TOTAL COMMUNITY SERVICE ACTIVITIES		80,628.00	100,970.00	10,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		1,406.83	2,000.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		1,406.83	2,000.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		82,034.83	102,970.00	10,000.00
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3120 OTHER STATE FUNDING		.00	.00	.00
TOTAL OTHER STATE FUNDING		.00	.00	.00
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF		.00	11,944.54	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		.00	11,944.54	.00
TOTAL REVENUE FROM STATE SOURCES		.00	11,944.54	.00
TOTAL RECEIPTS		82,034.83	114,914.54	10,000.00
TOTAL REVENUES		170,590.69	203,851.49	105,558.20

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

AFTER SCHOOL DAY CARE FUND (52		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	56,351.49	57,294.58	19,583.20
0200	EMPLOYEE BENEFITS	22,052.61	17,064.36	4,115.00
0280	ON-BEHALF	.00	11,944.54	2,005.00
0300	PURCHASED PROF AND TECH SERV	5,816.00	1,345.00	21,250.67
0400	PURCHASED PROPERTY SERVICES	.00	.00	1,200.00
0500	OTHER PURCHASED SERVICES	559.64	.00	9,575.00
0600	SUPPLIES	1,480.00	831.61	39,873.47
0700	PROPERTY	.00	.00	7,955.86
0800	DEBT SERVICE AND MISCELLANEOUS	.00	.00	.00
0900	OTHER ITEMS	.00	19,813.20	.00
TOTAL 3300 COMMUNITY SERVICES		86,259.74	108,293.29	105,558.20
TOTAL EXPENDITURES		86,259.74	108,293.29	105,558.20
TOTAL FOR AFTER SCHOOL DAY CARE FUND (52)		84,330.95	95,558.20	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FRYSC Day Care Center (62)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
COMMUNITY SERVICE ACTIVITIES			
1810 Child Care Fees	.00	.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	.00	.00	.00
TOTAL RECEIPTS	.00	.00	.00
TOTAL REVENUES	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FRYSC Day Care Center (62)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3300 COMMUNITY 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	.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 3300 COMMUNITY SERVICES		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR FRYSC Day Care Center (62)		.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

TRUST/AGENCY FUNDS (7000)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	.00	.00	.00
1993	LOCAL MISCELLANEOUS REIMBURSE	.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	.00	.00	.00
	TOTAL REVENUE FROM LOCAL 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
	TOTAL RECEIPTS	.00	.00	.00
	TOTAL REVENUES	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

TRUST/AGENCY FUNDS (7000)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0500	OTHER PURCHASED SERVICES	.00	.00	.00
0600	SUPPLIES	.00	.00	.00
0840	CONTINGENCY	.00	.00	.00
TOTAL 1000 INSTRUCTION		.00	.00	.00
TOTAL EXPENDITURES		.00	.00	.00
TOTAL FOR TRUST/AGENCY FUNDS (7000)		.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSET	.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	-774,790.00	.00	.00
5331	SALE OF BUILDINGS	-418,971.87	.00	.00
5341	SALE OF EQUIPMENT ETC	.00	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-1,193,761.87	.00	.00
	TOTAL OTHER RECEIPTS	-1,193,761.87	.00	.00
	TOTAL RECEIPTS	-1,193,761.87	.00	.00
	TOTAL REVENUES	-1,193,761.87	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	167,122.95	.00	.00
TOTAL 1000 INSTRUCTION	167,122.95	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	30,240.80	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	30,240.80	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	2,307.85	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,307.85	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	68,956.02	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	68,956.02	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	29,450.67	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	29,450.67	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	1,499.20	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	1,499.20	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	2,485,807.22	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	2,485,807.22	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	505,321.70	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	505,321.70	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	2,606.67	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

GOVERNMENTAL ASSETS (8)	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	2,606.67	.00	.00
TOTAL EXPENDITURES	3,293,313.08	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-4,487,074.95	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FIXED ASSETS (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSET	.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

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

FOOD SERVICE FIXED ASSETS (81)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
EXPENDITURES				
3100 FOOD SERVICE OPERATION				
0700	PROPERTY	69,831.15	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		69,831.15	.00	.00
TOTAL EXPENDITURES		69,831.15	.00	.00
TOTAL FOR FOOD SERVICE FIXED ASSETS (81)		-69,831.15	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

DAY CARE FIXED ASSETS (82)		PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1930	GAIN/LOSS ON SALE OF ASSET	.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
	TOTAL FOR DAY CARE FIXED ASSETS (82)	.00	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	61,485,379.57	63,651,809.61	64,028,249.84
TOTAL OF EXPENDITURES FUND 1	53,319,326.09	54,838,763.77	64,028,249.84
TOTAL FOR FUND 1	8,166,053.48	8,813,045.84	.00
TOTAL OF REVENUES FUND 2	25,720,831.04	19,898,255.53	13,527,771.66
TOTAL OF EXPENDITURES FUND 2	25,720,831.04	19,898,255.53	13,527,771.66
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	73,087.15	70,930.51	43,877.67
TOTAL OF EXPENDITURES FUND 21	37,034.86	27,731.23	43,877.67
TOTAL FOR FUND 21	36,052.29	43,199.28	.00
TOTAL OF REVENUES FUND 25	2,184,972.84	2,066,114.97	.00
TOTAL OF EXPENDITURES FUND 25	1,650,272.19	1,527,929.58	.00
TOTAL FOR FUND 25	534,700.65	538,185.39	.00
TOTAL OF REVENUES FUND 310	508,351.36	483,530.31	461,164.00
TOTAL OF EXPENDITURES FUND 310	504,108.86	481,274.39	461,164.00
TOTAL FOR FUND 310	4,242.50	2,255.92	.00
TOTAL OF REVENUES FUND 320	4,999,741.57	5,652,319.78	5,584,690.00
TOTAL OF EXPENDITURES FUND 320	4,985,934.05	5,652,094.70	5,584,690.00
TOTAL FOR FUND 320	13,807.52	225.08	.00
TOTAL OF REVENUES FUND 360	11,231,993.70	8,628,928.71	.00
TOTAL OF EXPENDITURES FUND 360	11,059,983.66	7,396,596.35	.00
TOTAL FOR FUND 360	172,010.04	1,232,332.36	.00
TOTAL OF REVENUES FUND 400	6,237,581.40	6,114,025.24	5,073,552.78
TOTAL OF EXPENDITURES FUND 400	6,237,581.40	6,114,025.24	5,073,552.78
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	6,811,715.65	6,690,957.35	6,073,109.00
TOTAL OF EXPENDITURES FUND 51	5,547,673.29	6,071,953.61	6,073,109.00
TOTAL FOR FUND 51	1,264,042.36	619,003.74	.00
TOTAL OF REVENUES FUND 52	170,590.69	203,851.49	105,558.20
TOTAL OF EXPENDITURES FUND 52	86,259.74	108,293.29	105,558.20
TOTAL FOR FUND 52	84,330.95	95,558.20	.00
TOTAL OF REVENUES FUND 62	.00	.00	.00
TOTAL OF EXPENDITURES FUND 62	.00	.00	.00
TOTAL FOR FUND 62	.00	.00	.00
TOTAL OF REVENUES FUND 7000	.00	.00	.00
TOTAL OF EXPENDITURES FUND 7000	.00	.00	.00
TOTAL FOR FUND 7000	.00	.00	.00
TOTAL OF REVENUES FUND 8	-1,193,761.87	.00	.00
TOTAL OF EXPENDITURES FUND 8	3,293,313.08	.00	.00
TOTAL FOR FUND 8	-4,487,074.95	.00	.00

FLOYD COUNTY PUBLIC SCHOOLS



WORKING BUDGET REPORT FOR FY 2026

	PRIOR FY 2 ACTUALS	LAST FY ACTUALS	BUDGET APPROP
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	69,831.15	.00	.00
TOTAL FOR FUND 81	-69,831.15	.00	.00
TOTAL OF REVENUES FUND 82	.00	.00	.00
TOTAL OF EXPENDITURES FUND 82	.00	.00	.00
TOTAL FOR FUND 82	.00	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX and 9XXX			
GRAND TOTAL OF REVENUES	101,954,669.87	98,717,769.55	89,824,420.37
GRAND TOTAL OF EXPENDITURES	91,851,440.12	88,606,296.10	89,824,420.37
GRAND TOTAL	10,103,229.75	10,111,473.45	.00