

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	4,052,051.17	3,313,099.27	3,387,061.27
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	2,972,435.03	3,054,701.95	3,002,844.56
1113 PSC PROPERTY TAX	499,274.18	785,797.25	785,797.25
1115 DELINQUENT PROPERTY TAX	44,300.83	42,747.69	42,747.69
1117 MOTOR VEHICLE TAX	746,989.86	745,111.48	745,111.48
TOTAL AD VALOREM TAXES	4,262,999.90	4,628,358.37	4,576,500.98
SALES & USE TAXES			
1121 UTILITIES TAX	792,356.13	805,990.91	798,614.01
TOTAL SALES & USE TAXES	792,356.13	805,990.91	798,614.01
OTHER TAXES			
1191 OMITTED PROPERTY TAX	15,274.74	16,000.00	18,000.00
TOTAL OTHER TAXES	15,274.74	16,000.00	18,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	8,487.51	8,000.00	8,500.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	8,487.51	8,000.00	8,500.00
TUITION			
1310 TUITION FROM INDIVIDUALS	5,700.00	6,500.00	6,670.00
TOTAL TUITION	5,700.00	6,500.00	6,670.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	229,769.38	220,000.00	220,000.00
TOTAL EARNINGS ON INVESTMENTS	229,769.38	220,000.00	220,000.00
OTHER REVENUE FROM LOCAL SOURCES			
1911 BUILDING RENTAL	305.00	100.00	250.00
1980 REFUND OF PRIOR YR EXPENDITURE	31,769.85	34,448.67	.00

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1980A	ERATE REIMB OF PRIOR YR EXP	14,580.00	14,580.00	14,580.00
1990	MISCELLANEOUS REVENUE	28,905.08	30,000.00	30,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	75,559.93	79,128.67	44,830.00
	TOTAL REVENUE FROM LOCAL SOURCES	5,390,147.59	5,763,977.95	5,673,114.99
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	10,906,110.00	11,092,165.00	10,449,995.27
	TOTAL STATE PROGRAM	10,906,110.00	11,092,165.00	10,449,995.27
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BD CERT REIMBURSEMENT	6,000.00	4,000.00	4,000.00
3131A	STATE REIMB VOC REHAB	28,954.46	9,800.70	9,800.70
3132	SPEECH LANG STIPEND REIMBURSEM	4,000.00	4,000.00	4,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	38,954.46	17,800.70	17,800.70
REVENUE IN LIEU OF TAXES/STATE				
3800	IN LIEU OF TAXES-TELECOM TAXES	22,097.06	22,092.48	22,092.48
	TOTAL REVENUE IN LIEU OF TAXES/STATE	22,097.06	22,092.48	22,092.48
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON-BEHALF PAYMENTS	6,122,516.37	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	6,122,516.37	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	17,089,677.89	11,132,058.18	10,489,888.45
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIM FROM FEDERAL	92,639.16	84,059.22	71,935.38
	TOTAL FEDERAL REIMBURSEMENT	92,639.16	84,059.22	71,935.38
	TOTAL REVENUE FROM FEDERAL SOURCES	92,639.16	84,059.22	71,935.38
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5220	INDIRECT COSTS TRANSFER	100,000.00	100,000.00	100,000.00

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL INTERFUND TRANSFERS		100,000.00	100,000.00	100,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	1,360.50	6,918.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	1,360.50	6,918.00	.00
	TOTAL OTHER RECEIPTS	101,360.50	106,918.00	100,000.00
	TOTAL RECEIPTS	22,673,825.14	17,087,013.35	16,334,938.82
	TOTAL REVENUES	26,725,876.31	20,400,112.62	19,722,000.09

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	7,191,175.73	7,457,787.13	7,296,623.84
0200 EMPLOYEE BENEFITS	478,921.16	513,092.21	497,133.40
0280 ON-BEHALF	4,282,406.52	.00	.00
0300 PURCHASED PROF AND TECH SERV	37,739.40	15,560.00	15,560.00
0400 PURCHASED PROPERTY SERVICES	72,494.96	66,628.00	66,628.00
0500 OTHER PURCHASED SERVICES	27,190.09	30,700.00	30,700.00
0600 SUPPLIES	18,631.41	480,127.49	580,127.49
0700 PROPERTY	21,989.00	27,732.00	26,732.00
0800 DEBT SERVICE AND MISCELLANEOUS	57,608.25	99,732.60	99,732.60
0840 CONTINGENCY	.00	8,120.00	8,120.00
TOTAL 1000 INSTRUCTION	12,188,156.52	8,699,479.43	8,621,357.33
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	1,158,254.06	1,275,183.77	1,333,542.12
0200 EMPLOYEE BENEFITS	100,556.75	108,150.17	115,817.04
0280 ON-BEHALF	236,333.70	.00	.00
0300 PURCHASED PROF AND TECH SERV	33,149.46	49,000.00	49,000.00
0500 OTHER PURCHASED SERVICES	3,390.21	7,140.71	7,140.71
0600 SUPPLIES	8,843.94	24,957.16	24,475.80
0700 PROPERTY	18,422.75	25,905.37	25,905.37
TOTAL 2100 STUDENT SUPPORT SERVICES	1,558,950.87	1,490,337.18	1,555,881.04
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	551,432.40	582,764.74	592,258.00
0200 EMPLOYEE BENEFITS	27,623.65	29,734.87	30,207.64
0280 ON-BEHALF	308,944.18	.00	.00
0300 PURCHASED PROF AND TECH SERV	1,078.00	8,250.00	8,250.00
0500 OTHER PURCHASED SERVICES	-300.95	14,000.00	14,000.00
0600 SUPPLIES	-2,723.35	15,757.60	13,007.02
0800 DEBT SERVICE AND MISCELLANEOUS	4,052.82	98,436.04	98,436.04
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	890,106.75	748,943.25	756,158.70
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	260,122.72	280,312.63	283,330.70
0200 EMPLOYEE BENEFITS	228,111.06	124,743.30	124,583.01
0280 ON-BEHALF	145,735.64	.00	.00
0300 PURCHASED PROF AND TECH SERV	247,297.00	318,525.00	318,525.00
0500 OTHER PURCHASED SERVICES	42,770.11	28,500.00	28,500.00
0600 SUPPLIES	4,966.29	12,000.00	12,000.00
0700 PROPERTY	-79,382.06	30,000.00	30,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	10,431.97	43,000.00	43,000.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	860,052.73	837,080.93	839,938.71

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	1,225,244.09	1,303,645.81	1,315,493.04
0200 EMPLOYEE BENEFITS	122,474.34	130,063.21	125,085.84
0280 ON-BEHALF	686,451.90	.00	.00
0300 PURCHASED PROF AND TECH SERV	400.00	100.00	100.00
0500 OTHER PURCHASED SERVICES	6,878.92	9,464.00	9,464.00
0600 SUPPLIES	729.79	2,432.00	2,432.00
0700 PROPERTY	2,741.51	2,780.00	2,780.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,044,920.55	1,448,485.02	1,455,354.88
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	273,696.76	311,665.47	316,306.72
0200 EMPLOYEE BENEFITS	71,928.70	78,402.21	74,187.28
0280 ON-BEHALF	71,221.43	.00	.00
0300 PURCHASED PROF AND TECH SERV	10,445.97	2,400.00	2,400.00
0400 PURCHASED PROPERTY SERVICES	25,124.71	20,000.00	20,000.00
0500 OTHER PURCHASED SERVICES	71,286.57	20,500.00	20,500.00
0600 SUPPLIES	34,447.72	32,750.00	32,750.00
0700 PROPERTY	-5,913.41	30,101.35	30,101.35
TOTAL 2500 BUSINESS SUPPORT SERVICES	552,238.45	495,819.03	496,245.35
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	899,961.09	986,972.32	1,013,076.01
0200 EMPLOYEE BENEFITS	247,544.72	279,786.73	276,541.62
0280 ON-BEHALF	234,188.05	.00	.00
0300 PURCHASED PROF AND TECH SERV	268,996.79	310,960.00	310,960.00
0400 PURCHASED PROPERTY SERVICES	500,540.12	956,376.20	591,170.05
0500 OTHER PURCHASED SERVICES	442,278.98	529,535.00	551,300.00
0600 SUPPLIES	741,291.30	742,500.00	742,500.00
0700 PROPERTY	35,940.00	20,000.00	20,000.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	3,370,741.05	3,826,130.25	3,505,547.68
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	634,711.56	732,475.29	691,035.66
0200 EMPLOYEE BENEFITS	204,955.60	233,883.61	213,002.11
0280 ON-BEHALF	110,153.98	.00	.00
0300 PURCHASED PROF AND TECH SERV	31,293.22	32,000.00	32,000.00
0400 PURCHASED PROPERTY SERVICES	22,259.56	21,000.00	21,000.00
0500 OTHER PURCHASED SERVICES	34,575.79	20,700.00	20,700.00
0600 SUPPLIES	166,419.84	329,400.00	329,400.00
0700 PROPERTY	14,225.00	11,375.00	11,375.00
TOTAL 2700 STUDENT TRANSPORTATION	1,218,594.55	1,380,833.90	1,318,512.77
3300 COMMUNITY SERVICES			

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600 SUPPLIES	.00	4,550.13	4,550.13
TOTAL 3300 COMMUNITY SERVICES	.00	4,550.13	4,550.13
5200 FUND TRANSFERS			
0900 OTHER ITEMS	565,417.04	268,453.50	268,453.50
TOTAL 5200 FUND TRANSFERS	565,417.04	268,453.50	268,453.50
5300 CONTINGENCY			
0840 CONTINGENCY	.00	1,200,000.00	900,000.00
TOTAL 5300 CONTINGENCY	.00	1,200,000.00	900,000.00
TOTAL EXPENDITURES	23,249,178.51	20,400,112.62	19,722,000.09
TOTAL FOR GENERAL FUND (1)	3,476,697.80	.00	.00

WEBSTER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2027

<u>SPECIAL REVENUE (2)</u>		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1990 MISCELLANEOUS REVENUE	13,294.47		.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	13,294.47		.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	13,294.47		.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE	1,039,952.33		1,280,027.58	.00
TOTAL RESTRICTED	1,039,952.33		1,280,027.58	.00
TOTAL REVENUE FROM STATE SOURCES	1,039,952.33		1,280,027.58	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300 RESTRICTED DIRECT FEDERAL	635,052.33		125,000.00	.00
TOTAL RESTRICTED DIRECT	635,052.33		125,000.00	.00
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE	3,474,409.76		2,141,380.37	.00
TOTAL RESTRICTED THROUGH THE STATE	3,474,409.76		2,141,380.37	.00
TOTAL REVENUE FROM FEDERAL SOURCES	4,109,462.09		2,266,380.37	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER	349,600.00		50,000.00	.00
TOTAL INTERFUND TRANSFERS	349,600.00		50,000.00	.00
TOTAL OTHER RECEIPTS	349,600.00		50,000.00	.00
TOTAL RECEIPTS	5,512,308.89		3,596,407.95	.00
TOTAL REVENUES	5,512,308.89		3,596,407.95	.00

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	927,013.76	964,404.30	.00
0200 EMPLOYEE BENEFITS	359,243.45	296,985.03	.00
0300 PURCHASED PROF AND TECH SERV	159,544.45	90,654.88	.00
0400 PURCHASED PROPERTY SERVICES	2,500.00	1,200.00	.00
0500 OTHER PURCHASED SERVICES	39,397.51	46,250.46	.00
0600 SUPPLIES	403,515.93	146,936.12	.00
0700 PROPERTY	1,262,086.62	164,037.59	.00
0800 DEBT SERVICE AND MISCELLANEOUS	780.06	21,600.00	.00
TOTAL 1000 INSTRUCTION	3,154,081.78	1,732,068.38	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	54,578.58	100,993.52	.00
0200 EMPLOYEE BENEFITS	5,643.80	14,479.48	.00
0300 PURCHASED PROF AND TECH SERV	5,450.00	5,000.00	.00
0500 OTHER PURCHASED SERVICES	3,049.27	64,350.00	.00
0600 SUPPLIES	23,747.34	122,043.37	.00
0700 PROPERTY	11,055.00	47,000.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	103,523.99	353,866.37	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	481,847.14	517,912.97	.00
0200 EMPLOYEE BENEFITS	170,519.51	169,066.16	.00
0300 PURCHASED PROF AND TECH SERV	174,025.13	61,373.03	.00
0500 OTHER PURCHASED SERVICES	12,201.92	22,718.40	.00
0600 SUPPLIES	67,707.33	101,952.84	.00
0700 PROPERTY	72,456.48	68,841.22	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	978,757.51	941,864.62	.00
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	.00	520.91	.00
0200 EMPLOYEE BENEFITS	.00	120.00	.00
0600 SUPPLIES	.00	359.09	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	.00	1,000.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0300 PURCHASED PROF AND TECH SERV	80,933.80	83,095.00	.00
0400 PURCHASED PROPERTY SERVICES	51,173.73	7,066.00	.00
0500 OTHER PURCHASED SERVICES	918.90	2,500.00	.00
0600 SUPPLIES	1,926.23	5,010.00	.00
0700 PROPERTY	626,492.00	2,500.00	.00

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	761,444.66	100,171.00	.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	44,619.63	19,822.00	.00
0200 EMPLOYEE BENEFITS	13,931.52	4,000.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	58,551.15	23,822.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	243,647.51	261,496.00	.00
0200 EMPLOYEE BENEFITS	36,296.90	37,462.75	.00
0300 PURCHASED PROF AND TECH SERV	9,394.48	7,700.00	.00
0500 OTHER PURCHASED SERVICES	40,214.27	30,418.08	.00
0600 SUPPLIES	85,077.67	58,488.75	.00
0800 DEBT SERVICE AND MISCELLANEOUS	3,824.59	8,050.00	.00
TOTAL 3300 COMMUNITY SERVICES	418,455.42	403,615.58	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	37,494.38	40,000.00	.00
TOTAL 5200 FUND TRANSFERS	37,494.38	40,000.00	.00
TOTAL EXPENDITURES	5,512,308.89	3,596,407.95	.00
TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

DIST ACTIVITY (SPEC REV ANN) (21)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	20,102.56	30,043.95	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1750 DONATIONS (STUDENT ACTIVITIES)	4,000.00	.00	.00
TOTAL STUDENT ACTIVITIES	4,000.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	4,000.00	.00	.00
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 FUND TRANSFER	32,046.93	50,418.12	.00
TOTAL INTERFUND TRANSFERS	32,046.93	50,418.12	.00
TOTAL OTHER RECEIPTS	32,046.93	50,418.12	.00
TOTAL RECEIPTS	36,046.93	50,418.12	.00
TOTAL REVENUES	56,149.49	80,462.07	.00

DRAFT BUDGET REPORT FOR FY 2027

DIST ACTIVITY (SPEC REV ANN) (21)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	2,725.00	200.00	.00
0200 EMPLOYEE BENEFITS	138.88	.00	.00
0500 OTHER PURCHASED SERVICES	453.88	937.31	.00
0600 SUPPLIES	6,407.38	16,941.14	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	21,278.93	.00
TOTAL 1000 INSTRUCTION	9,725.14	39,357.38	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0400 PURCHASED PROPERTY SERVICES	4,243.10	.00	.00
0500 OTHER PURCHASED SERVICES	1,777.78	.00	.00
0600 SUPPLIES	15,607.30	36,602.48	.00
0700 PROPERTY	.00	4,165.36	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	50.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	21,628.18	40,817.84	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0500 OTHER PURCHASED SERVICES	.00	36.85	.00
0800 DEBT SERVICE AND MISCELLANEOUS	3,750.00	250.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	3,750.00	286.85	.00
TOTAL EXPENDITURES	35,103.32	80,462.07	.00
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	21,046.17	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE SAF (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	405,361.39	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	17,393.34	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	17,393.34	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	94,231.17	.00	.00
1730	CLUB & OTHER DUES	5,450.00	.00	.00
1740	STUDENT FEES	145,472.08	.00	.00
1750	DONATIONS (STUDENT ACTIVITIES)	121,982.67	.00	.00
1790	OTHER DISTRICT/STUDENT ACT INC	17,896.10	.00	.00
	TOTAL STUDENT ACTIVITIES	385,032.02	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	42,448.08	.00	.00
1990	MISCELLANEOUS REVENUE	144,827.32	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	187,275.40	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	589,700.76	.00	.00
	TOTAL RECEIPTS	589,700.76	.00	.00
	TOTAL REVENUES	995,062.15	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE SAF (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	151,940.16	.00	.00
0500 OTHER PURCHASED SERVICES	47,163.66	.00	.00
0600 SUPPLIES	186,565.60	.00	.00
0700 PROPERTY	8,373.62	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	120,759.73	.00	.00
TOTAL 1000 INSTRUCTION	514,802.77	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0300 PURCHASED PROF AND TECH SERV	80.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	6,096.36	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	6,176.36	.00	.00
2700 STUDENT TRANSPORTATION			
0300 PURCHASED PROF AND TECH SERV	210.00	.00	.00
0500 OTHER PURCHASED SERVICES	2,009.47	.00	.00
0600 SUPPLIES	160.12	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,681.68	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	7,061.27	.00	.00
2900 OTHER INSTRUCTIONAL			
0300 PURCHASED PROF AND TECH SERV	17.56	.00	.00
0600 SUPPLIES	774.68	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,523.37	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	5,315.61	.00	.00
3900 OTHER NON-INSTRUCTION			
0300 PURCHASED PROF AND TECH SERV	487.00	.00	.00
0500 OTHER PURCHASED SERVICES	2,739.14	.00	.00
0600 SUPPLIES	13,467.03	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	26,407.73	.00	.00
TOTAL 3900 OTHER NON-INSTRUCTION	43,100.90	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	32,046.93	.00	.00
TOTAL 5200 FUND TRANSFERS	32,046.93	.00	.00
TOTAL EXPENDITURES	608,503.84	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE SAF (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL FOR SPECIAL REVENUE SAF (25)	386,558.31	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	115,164.79	.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	188,975.00	184,269.00	178,449.00
	TOTAL RESTRICTED	188,975.00	184,269.00	178,449.00
	TOTAL REVENUE FROM STATE SOURCES	188,975.00	184,269.00	178,449.00
	TOTAL RECEIPTS	188,975.00	184,269.00	178,449.00
	TOTAL REVENUES	304,139.79	184,269.00	178,449.00

DRAFT BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
2300 DISTRICT ADMIN SUPPORT			
0400 PURCHASED PROPERTY SERVICES	.00	10,803.00	178,449.00
0700 PROPERTY	.00	173,466.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	184,269.00	178,449.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	304,139.79	.00	.00
TOTAL 5200 FUND TRANSFERS	304,139.79	.00	.00
TOTAL EXPENDITURES	304,139.79	184,269.00	178,449.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

WEBSTER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	16,046.21	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	443,414.00	468,004.00	468,004.00
TOTAL AD VALOREM TAXES	443,414.00	468,004.00	468,004.00
TOTAL REVENUE FROM LOCAL SOURCES	443,414.00	468,004.00	468,004.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	700,826.00	647,746.00	647,746.00
TOTAL RESTRICTED	700,826.00	647,746.00	647,746.00
TOTAL REVENUE FROM STATE SOURCES	700,826.00	647,746.00	647,746.00
TOTAL RECEIPTS	1,144,240.00	1,115,750.00	1,115,750.00
TOTAL REVENUES	1,160,286.21	1,115,750.00	1,115,750.00

DRAFT BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
2300 DISTRICT ADMIN SUPPORT			
0400 PURCHASED PROPERTY SERVICES	.00	34,808.52	31,799.99
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	34,808.52	31,799.99
5200 FUND TRANSFERS			
0900 OTHER ITEMS	921,746.52	1,080,941.48	1,083,950.01
TOTAL 5200 FUND TRANSFERS	921,746.52	1,080,941.48	1,083,950.01
TOTAL EXPENDITURES	921,746.52	1,115,750.00	1,115,750.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	238,539.69	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		66,279.22	.00	.00
TOTAL EARNINGS ON INVESTMENTS		66,279.22	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		66,279.22	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110 BOND PRINCIPAL PROCEEDS		5,379,999.23	.00	.00
5120 BOND PREMIUM OR DISCOUNT		-57,417.00	.00	.00
TOTAL BOND PROCEEDS		5,322,582.23	.00	.00
INTERFUND TRANSFERS				
5210 FUND TRANSFER		304,139.79	.00	.00
TOTAL INTERFUND TRANSFERS		304,139.79	.00	.00
TOTAL OTHER RECEIPTS		5,626,722.02	.00	.00
TOTAL RECEIPTS		5,693,001.24	.00	.00
TOTAL REVENUES		5,693,001.24	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
4700 BUILDING IMPROVEMENTS			
0300 PURCHASED PROF AND TECH SERV	182,211.84	.00	.00
0400 PURCHASED PROPERTY SERVICES	2,667,508.01	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	54,946.00	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	2,904,665.85	.00	.00
TOTAL EXPENDITURES	2,904,665.85	.00	.00
TOTAL FOR CONSTRUCTION FUND (360)	2,788,335.39	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

DEBT SERVICE (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900 ON-BEHALF PAYMENTS		573,918.61	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		573,918.61	.00	.00
TOTAL REVENUE FROM STATE SOURCES		573,918.61	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		1,175,057.94	1,339,394.98	1,349,120.89
TOTAL INTERFUND TRANSFERS		1,175,057.94	1,339,394.98	1,349,120.89
TOTAL OTHER RECEIPTS		1,175,057.94	1,339,394.98	1,349,120.89
TOTAL RECEIPTS		1,748,976.55	1,339,394.98	1,349,120.89
TOTAL REVENUES		1,748,976.55	1,339,394.98	1,349,120.89

DRAFT BUDGET REPORT FOR FY 2027

DEBT SERVICE (400)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	1,748,976.55	1,339,394.98	1,349,120.89
TOTAL 5100 DEBT SERVICE	1,748,976.55	1,339,394.98	1,349,120.89
TOTAL EXPENDITURES	1,748,976.55	1,339,394.98	1,349,120.89
TOTAL FOR DEBT SERVICE (400)	.00	.00	.00

WEBSTER COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	2,948,921.10	1,212,344.28	1,212,344.28
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	147,986.21	110,000.00	110,000.00
TOTAL EARNINGS ON INVESTMENTS	147,986.21	110,000.00	110,000.00
FOOD SERVICE			
1629 NON-REIMBURSABLE OTHER FOOD PRG	93,000.27	70,000.00	70,000.00
1631 CATERING	1,197.10	5,000.00	5,000.00
TOTAL FOOD SERVICE	94,197.37	75,000.00	75,000.00
TOTAL REVENUE FROM LOCAL SOURCES	242,183.58	185,000.00	185,000.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	12,430.09	5,000.00	5,000.00
TOTAL RESTRICTED	12,430.09	5,000.00	5,000.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 ON-BEHALF PAYMENTS	120,849.56	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	120,849.56	.00	.00
TOTAL REVENUE FROM STATE SOURCES	133,279.65	5,000.00	5,000.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	1,670,306.03	1,400,000.00	1,484,699.11
4500C CACFP RESTRICTED FED THRU ST	37,040.28	20,000.00	20,000.00
4500S FED REV SUMMER FEED	19,795.11	8,000.00	8,000.00
TOTAL RESTRICTED THROUGH THE STATE	1,727,141.42	1,428,000.00	1,512,699.11
UNDEFINED REV TYPE			

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
4950	CHILD NUTR PRG DONATED COMMOD	107,181.00	.00	.00
	TOTAL UNDEFINED REV TYPE	107,181.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	1,834,322.42	1,428,000.00	1,512,699.11
	TOTAL RECEIPTS	2,209,785.65	1,618,000.00	1,702,699.11
	TOTAL REVENUES	5,158,706.75	2,830,344.28	2,915,043.39

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0100 SALARIES PERSONNEL SERVICES	464,412.66	553,660.81	592,862.27
0200 EMPLOYEE BENEFITS	-50,124.78	166,888.47	212,386.12
0280 ON-BEHALF	120,849.56	.00	.00
0300 PURCHASED PROF AND TECH SERV	6,847.00	21,250.00	21,250.00
0400 PURCHASED PROPERTY SERVICES	35,062.12	59,250.00	59,250.00
0500 OTHER PURCHASED SERVICES	12,745.96	18,575.00	18,575.00
0600 SUPPLIES	1,086,613.12	1,507,900.00	1,507,900.00
0700 PROPERTY	-14,964.55	198,700.00	198,700.00
0800 DEBT SERVICE AND MISCELLANEOUS	2,548.81	4,120.00	4,120.00
0840 CONTINGENCY	.00	200,000.00	200,000.00
TOTAL 3100 FOOD SERVICE OPERATION	1,663,989.90	2,730,344.28	2,815,043.39
5200 FUND TRANSFERS			
0900 OTHER ITEMS	100,000.00	100,000.00	100,000.00
TOTAL 5200 FUND TRANSFERS	100,000.00	100,000.00	100,000.00
TOTAL EXPENDITURES	1,763,989.90	2,830,344.28	2,915,043.39
TOTAL FOR FOOD SERVICE FUND (51)	3,394,716.85	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

FISCAL AGENT FUND (60)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	600.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	600.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	600.00	.00	.00
	TOTAL RECEIPTS	600.00	.00	.00
	TOTAL REVENUES	600.00	.00	.00
	TOTAL FOR FISCAL AGENT FUND (60)	600.00	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	514,708.00	.00	.00
TOTAL 1000 INSTRUCTION	514,708.00	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	22,992.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	22,992.00	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	28,689.47	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	28,689.47	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	244,853.27	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	244,853.27	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	69,029.41	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	69,029.41	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	101,580.04	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	101,580.04	.00	.00
TOTAL EXPENDITURES	981,852.19	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-981,852.19	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVCE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	32,314.35	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	32,314.35	.00	.00
TOTAL EXPENDITURES	32,314.35	.00	.00
TOTAL FOR FOOD SERVCE ASSETS (81)	-32,314.35	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVCE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	26,725,876.31	20,400,112.62	19,722,000.09
TOTAL OF EXPENDITURES FUND 1	23,249,178.51	20,400,112.62	19,722,000.09
TOTAL FOR FUND 1	3,476,697.80	.00	.00
TOTAL OF REVENUES FUND 2	5,512,308.89	3,596,407.95	.00
TOTAL OF EXPENDITURES FUND 2	5,512,308.89	3,596,407.95	.00
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	56,149.49	80,462.07	.00
TOTAL OF EXPENDITURES FUND 21	35,103.32	80,462.07	.00
TOTAL FOR FUND 21	21,046.17	.00	.00
TOTAL OF REVENUES FUND 25	995,062.15	.00	.00
TOTAL OF EXPENDITURES FUND 25	608,503.84	.00	.00
TOTAL FOR FUND 25	386,558.31	.00	.00
TOTAL OF REVENUES FUND 310	304,139.79	184,269.00	178,449.00
TOTAL OF EXPENDITURES FUND 310	304,139.79	184,269.00	178,449.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	1,160,286.21	1,115,750.00	1,115,750.00
TOTAL OF EXPENDITURES FUND 320	921,746.52	1,115,750.00	1,115,750.00
TOTAL FOR FUND 320	238,539.69	.00	.00
TOTAL OF REVENUES FUND 360	5,693,001.24	.00	.00
TOTAL OF EXPENDITURES FUND 360	2,904,665.85	.00	.00
TOTAL FOR FUND 360	2,788,335.39	.00	.00
TOTAL OF REVENUES FUND 400	1,748,976.55	1,339,394.98	1,349,120.89
TOTAL OF EXPENDITURES FUND 400	1,748,976.55	1,339,394.98	1,349,120.89
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	5,158,706.75	2,830,344.28	2,915,043.39
TOTAL OF EXPENDITURES FUND 51	1,763,989.90	2,830,344.28	2,915,043.39
TOTAL FOR FUND 51	3,394,716.85	.00	.00
TOTAL OF REVENUES FUND 60	600.00	.00	.00
TOTAL OF EXPENDITURES FUND 60	.00	.00	.00
TOTAL FOR FUND 60	600.00	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	981,852.19	.00	.00
TOTAL FOR FUND 8	-981,852.19	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	32,314.35	.00	.00
TOTAL FOR FUND 81	-32,314.35	.00	.00

GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVCE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
GRAND TOTAL OF REVENUES	39,912,529.59	28,207,345.92	23,931,242.48
GRAND TOTAL OF EXPENDITURES	32,394,970.77	28,207,345.92	23,931,242.48
GRAND TOTAL	7,517,558.82	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

REPORT OPTIONS

Fiscal Year for reports	2027
Projections	2027

Budget Level	2
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Include account detail?	N
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Output file options	P
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P - Proof Report Only
M - Electronic File & Spreadsheet Only
B - Both Proof Report & Electronic File/Spreadsheet

Total Funds Transfer Revenue and Expenditures do not equal.
Revenue Transfers for object codes 52** = \$1,449,120.89
Expense Transfers for function 5200 and object codes 091* = \$1,452,403.51

Budget Amounts Do NOT exist for Fund 2.

** END OF REPORT - Generated by Brandi Burnett **