

BOONE COUNTY BOARD OF EDUCATION



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	52,907,181.96	51,554,323.59	17,000,000.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	87,629,612.24	95,947,704.52	95,947,704.52
1113 PSC PROPERTY TAX	4,384,547.96	5,796,140.96	5,796,140.96
1115 DELINQUENT PROPERTY TAX	458,432.34	.00	.00
1116 DISTILLED SPIRITS TAX	7,056.81	5,386.52	5,386.52
1117 MOTOR VEHICLE TAX	7,120,026.59	6,724,255.55	6,724,255.55
TOTAL AD VALOREM TAXES	99,599,675.94	108,473,487.55	108,473,487.55
SALES & USE TAXES			
1121 UTILITIES TAX	12,545,658.27	11,000,000.00	11,000,000.00
TOTAL SALES & USE TAXES	12,545,658.27	11,000,000.00	11,000,000.00
INCOME TAXES			
1131 OCCUPATIONAL LICENSE TAX	23,869,939.11	21,000,000.00	21,000,000.00
TOTAL INCOME TAXES	23,869,939.11	21,000,000.00	21,000,000.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	132,454.16	100,000.00	100,000.00
TOTAL PENALTIES & INTEREST ON TAXES	132,454.16	100,000.00	100,000.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	2,984,371.01	.00	.00
TOTAL OTHER TAXES	2,984,371.01	.00	.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	1,380,915.29	1,000,000.00	1,000,000.00
1280F FOREIGN TRADE ZONE (2004-2008)	.00	300,000.00	300,000.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	1,380,915.29	1,300,000.00	1,300,000.00
TRANSPORTATION			

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1442	TRANSPORT FRM FISCAL COURT	821,774.00	800,000.00	800,000.00
	TOTAL TRANSPORTATION	821,774.00	800,000.00	800,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	4,046,450.75	2,000,000.00	2,000,000.00
	TOTAL EARNINGS ON INVESTMENTS	4,046,450.75	2,000,000.00	2,000,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1912	BUS RENTAL	79,535.59	50,000.00	50,000.00
1990	MISCELLANEOUS REVENUE	3,002.93	.00	.00
1993	OTHER REBATES	9,367.00	15,000.00	15,000.00
1997	OTHER REIMBURSEMENTS	217.50	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	92,123.02	65,000.00	65,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	145,473,361.55	144,738,487.55	144,738,487.55
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	45,161,845.00	53,000,000.00	49,000,000.00
	TOTAL STATE PROGRAM	45,161,845.00	53,000,000.00	49,000,000.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	149,085.00	25,000.00	25,000.00
	TOTAL OTHER STATE FUNDING	149,085.00	25,000.00	25,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NAT'L BOARD CERTIFIC STIPEND	80,126.00	80,000.00	80,000.00
3131	MISCELLANEOUS REIMBURSEMENTS	126,232.36	75,000.00	75,000.00
3132	SPEECH LANGUAGE PATHOLOGIST	64,850.00	68,000.00	68,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	271,208.36	223,000.00	223,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE PAYMENTS FOR/ON BEHALF	62,592,397.33	65,000,000.00	65,000,000.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	62,592,397.33	65,000,000.00	65,000,000.00
	TOTAL REVENUE FROM STATE SOURCES	108,174,535.69	118,248,000.00	114,248,000.00
REVENUE FROM FEDERAL SOURCES				

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
UNRESTRICTED THROUGH THE STATE				
4200	UNRESTRICTED-FED REV THRU STAT	12,000.00	12,000.00	12,000.00
	TOTAL UNRESTRICTED THROUGH THE STATE	12,000.00	12,000.00	12,000.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIM FROM FEDERAL	1,057,009.12	1,200,000.00	1,200,000.00
	TOTAL FEDERAL REIMBURSEMENT	1,057,009.12	1,200,000.00	1,200,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	1,069,009.12	1,212,000.00	1,212,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	-136,725.74	.00	.00
5220	INDIRECT COSTS TRANSFER	1,154,925.48	575,496.49	575,496.49
	TOTAL INTERFUND TRANSFERS	1,018,199.74	575,496.49	575,496.49
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	50,161.78	10,000.00	10,000.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	50,161.78	10,000.00	10,000.00
OTHER ITEMS				
5600	OTHER ITEMS	5,000.00	.00	.00
	TOTAL OTHER ITEMS	5,000.00	.00	.00
	TOTAL OTHER RECEIPTS	1,073,361.52	585,496.49	585,496.49
	TOTAL RECEIPTS	255,790,267.88	264,783,984.04	260,783,984.04
	TOTAL REVENUES	308,697,449.84	316,338,307.63	277,783,984.04

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	90,131,130.38	110,215,705.34	111,504,333.57
0200 EMPLOYEE BENEFITS	5,235,948.37	8,111,271.35	8,111,271.35
0280 ON-BEHALF	43,338,733.24	65,000,000.00	65,000,000.00
0300 PURCHASED PROF AND TECH SERV	221,088.29	284,244.22	283,784.22
0400 PURCHASED PROPERTY SERVICES	126,939.40	202,471.00	202,471.00
0500 OTHER PURCHASED SERVICES	716,455.37	4,181,823.42	3,174,601.00
0600 SUPPLIES	1,581,893.20	5,713,609.11	5,712,709.11
0700 PROPERTY	239,685.06	301,717.17	237,553.00
0800 DEBT SERVICE AND MISCELLANEOUS	34,660.79	43,814.00	43,814.00
TOTAL 1000 INSTRUCTION	141,626,534.10	194,054,655.61	194,270,537.25
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	12,392,415.69	13,306,023.11	13,838,264.04
0200 EMPLOYEE BENEFITS	795,278.34	859,071.17	859,071.17
0280 ON-BEHALF	5,431,289.89	.00	.00
0300 PURCHASED PROF AND TECH SERV	109,081.08	95,250.00	95,250.00
0400 PURCHASED PROPERTY SERVICES	305.83	500.00	500.00
0500 OTHER PURCHASED SERVICES	24,274.69	34,350.00	34,350.00
0600 SUPPLIES	43,343.12	53,841.70	53,841.70
0800 DEBT SERVICE AND MISCELLANEOUS	25.00	300.00	300.00
TOTAL 2100 STUDENT SUPPORT SERVICES	18,796,013.64	14,349,335.98	14,881,576.91
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	6,290,184.89	7,103,612.52	7,387,757.12
0200 EMPLOYEE BENEFITS	365,515.86	406,797.30	406,797.30
0280 ON-BEHALF	2,843,502.28	.00	.00
0300 PURCHASED PROF AND TECH SERV	62,324.42	614,445.00	614,445.00
0400 PURCHASED PROPERTY SERVICES	2,840.00	4,400.00	4,400.00
0500 OTHER PURCHASED SERVICES	70,379.95	332,275.62	332,275.62
0600 SUPPLIES	182,536.46	1,269,275.40	1,269,275.40
0700 PROPERTY	11,952.69	500.00	500.00
0800 DEBT SERVICE AND MISCELLANEOUS	11,868.00	2,414.00	2,414.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	9,841,104.55	9,733,719.84	10,017,864.44
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	727,059.40	771,854.80	802,728.99
0200 EMPLOYEE BENEFITS	1,260,147.96	1,677,896.90	1,677,896.90
0280 ON-BEHALF	400,307.81	.00	.00
0300 PURCHASED PROF AND TECH SERV	4,210,526.79	4,176,000.00	4,176,000.00
0500 OTHER PURCHASED SERVICES	1,777,723.75	2,424,800.00	2,424,800.00
0600 SUPPLIES	15,681.02	3,600.00	3,600.00
0700 PROPERTY	52,695.00	100,000.00	100,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	50,092.15	85,000.00	85,000.00

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GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2300 DISTRICT ADMIN SUPPORT	8,494,233.88	9,239,151.70	9,270,025.89
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	11,841,671.41	12,835,941.25	13,349,378.90
0200 EMPLOYEE BENEFITS	1,400,353.24	1,518,264.47	1,518,264.47
0280 ON-BEHALF	4,450,909.10	.00	.00
0300 PURCHASED PROF AND TECH SERV	13,641.36	27,195.00	27,195.00
0400 PURCHASED PROPERTY SERVICES	12,116.39	39,700.00	39,700.00
0500 OTHER PURCHASED SERVICES	64,357.27	80,472.00	80,472.00
0600 SUPPLIES	154,584.09	135,674.00	135,674.00
0700 PROPERTY	33,419.19	12,000.00	12,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	78,360.50	90,350.00	90,350.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	18,049,412.55	14,739,596.72	15,253,034.37
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	3,792,722.91	4,171,500.00	4,338,360.00
0200 EMPLOYEE BENEFITS	689,973.95	733,389.85	733,389.85
0280 ON-BEHALF	1,001,428.98	.00	.00
0300 PURCHASED PROF AND TECH SERV	118,829.11	116,000.00	116,000.00
0400 PURCHASED PROPERTY SERVICES	22,157.13	51,000.00	51,000.00
0500 OTHER PURCHASED SERVICES	614,636.57	1,292,591.24	1,292,591.24
0600 SUPPLIES	96,191.97	1,128,935.38	1,128,935.38
0700 PROPERTY	129,443.33	121,600.00	121,600.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,641.56	3,150.00	3,150.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	6,470,025.51	7,618,166.47	6,785,026.47
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	8,257,877.99	9,300,575.13	9,672,598.13
0200 EMPLOYEE BENEFITS	2,202,188.62	2,392,331.62	2,392,331.62
0280 ON-BEHALF	1,863,149.79	.00	.00
0300 PURCHASED PROF AND TECH SERV	779,948.61	1,014,510.87	979,817.00
0400 PURCHASED PROPERTY SERVICES	2,400,380.81	2,730,713.93	2,696,217.43
0500 OTHER PURCHASED SERVICES	398,736.97	455,660.00	455,660.00
0600 SUPPLIES	5,865,788.81	5,744,675.98	5,733,401.98
0700 PROPERTY	1,078,544.25	1,024,305.98	536,079.09
0800 DEBT SERVICE AND MISCELLANEOUS	16,541.92	16,296.89	16,296.89
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	22,863,157.77	22,679,070.40	22,482,402.14
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	8,956,050.88	11,377,500.00	11,832,600.00
0200 EMPLOYEE BENEFITS	2,386,101.36	2,843,743.35	2,843,743.35
0280 ON-BEHALF	2,374,201.07	.00	.00
0300 PURCHASED PROF AND TECH SERV	34,117.20	34,119.68	34,119.68
0400 PURCHASED PROPERTY SERVICES	166,190.25	76,780.63	76,780.63
0500 OTHER PURCHASED SERVICES	915,108.98	1,081,783.62	1,081,783.62

BOONE COUNTY BOARD OF EDUCATION

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GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600 SUPPLIES	1,325,278.04	2,337,395.54	2,337,395.54
0700 PROPERTY	1,441,032.26	5,649,749.96	2,495,706.16
0800 DEBT SERVICE AND MISCELLANEOUS	23,046.84	22,531.99	22,231.99
TOTAL 2700 STUDENT TRANSPORTATION	17,621,126.88	23,423,604.77	20,724,360.97
3100 FOOD SERVICE OPERATION			
0600 SUPPLIES	.00	12,000.00	12,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	17,479.87	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	17,479.87	12,000.00	12,000.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	15,844.70	2,000.00	2,080.00
0200 EMPLOYEE BENEFITS	705.14	89.00	89.00
0280 ON-BEHALF	609,861.87	.00	.00
0600 SUPPLIES	57.53	.00	.00
TOTAL 3300 COMMUNITY SERVICES	626,469.24	2,089.00	2,169.00
4200 LAND IMPROVEMENTS			
0400 PURCHASED PROPERTY SERVICES	.00	34,000.00	34,000.00
0700 PROPERTY	36,245.00	52,069.66	.00
TOTAL 4200 LAND IMPROVEMENTS	36,245.00	86,069.66	34,000.00
4300 ARCHITECTURAL/ENGIN			
0300 PURCHASED PROF AND TECH SERV	.00	20,772.00	20,772.00
0400 PURCHASED PROPERTY SERVICES	.00	7,000.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	27,772.00	20,772.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	11,722,250.73	3,149,234.84	3,149,234.84
TOTAL 5200 FUND TRANSFERS	11,722,250.73	3,149,234.84	3,149,234.84
5300 CONTINGENCY			
0840 CONTINGENCY	.00	17,223,840.64	17,000,000.00
TOTAL 5300 CONTINGENCY	.00	17,223,840.64	17,000,000.00
TOTAL EXPENDITURES	256,164,053.72	316,338,307.63	313,903,004.28
TOTAL FOR GENERAL FUND (1)	52,533,396.12	.00	-36,119,020.24

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	308,697,449.84	316,338,307.63	277,783,984.04
TOTAL OF EXPENDITURES FUND 1	256,164,053.72	316,338,307.63	313,903,004.28
TOTAL FOR FUND 1	52,533,396.12	.00	-36,119,020.24

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

GRAND TOTAL OF REVENUES	308,697,449.84	316,338,307.63	277,783,984.04
GRAND TOTAL OF EXPENDITURES	256,164,053.72	316,338,307.63	313,903,004.28
GRAND TOTAL	52,533,396.12	.00	-36,119,020.24

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

** END OF REPORT - Generated by Katie Noonan **