

BEECHWOOD BOARD OF EDUCATION

GENERAL FUND DRAFT BUDGET

SY 2026-2027

		2023	2024	2025	Working Budget 2026	Draft Budget 2027
REVENUE SUMMARY						
0999	Carry Forward	1,999,570	1,754,003	2,666,736	2,575,103	2,515,103
1111-1999	Local Funding	7,084,279	7,152,036	7,750,338	7,469,244	7,944,049
3111-3131	State Funding	9,395,097	8,419,023	8,502,610	8,795,884	8,799,284
5210	Funds Transferred In	-	463,978	-	-	-
TOTAL REVENUE		18,478,946	17,789,040	18,919,684	18,840,231	19,258,437

WITHOUT CARRYFORWARD	16,479,376	15,571,059	16,252,948	16,265,128	16,743,333
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		2023	2024	2025	Working Budget 2026	Draft Budget 2027
EXPENSE SUMMARY						
0110-0120	CERTIFIED SALARY	6,297,422	6,242,155	6,595,942	7,069,833	7,111,215
0130-0150	CLASSIFIED SALARY	1,370,352	1,471,215	1,624,176	1,718,784	1,752,570
0170	PARAPROFESSIONAL	183,927	181,418	179,591	246,950	254,015
0200-0299	EMPLOYEE BENEFITS	5,222,025	4,333,664	4,452,602	4,681,340	4,644,235
0300's	OUTSIDE SERVICES	430,855	424,510	365,118	474,863	470,366
0400's	PROPERTY SERVICES	406,770	518,214	586,078	678,978	730,678
0500's	OTHER SERVICES	394,712	392,619	399,672	542,439	571,400
0600's	SUPPLIES & MATERIALS	939,331	887,649	1,338,955	1,589,153	1,756,612
0700's	PROPERTY	289,473	124,640	61,747	152,451	202,451
0800's	MISCELLANEOUS	40,633	28,259	36,098	42,750	42,750
0900's	DEBT AND BANK CHARGES	1,083,936	515,914	769,477	162,691	272,170
TOTAL EXPENSE		16,659,436	15,120,257	16,409,458	17,360,231	17,808,462

Budgeted Contingency	1,480,000	1,449,975
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\$ 3,443 \$ 3,306 \$ 3,222 \$ 3,316

Assumptions:

Tax Revenue is a 4% tax increase based on .6% PVA increase and no new property (approx \$166k @ 98% collection rate)

Seek shows no increase in current base amount - concerned it may reduce

Increased Tuition to \$4900 for the current tuition count (180) 92% adjustment for move outs/move in, etc (approx \$132,480)

Salary Increase 2% across all staff (Classified and Certified) \$405,920

Salary amount includes:

Spanish Teacher

Rank Changes estimated at \$26,500

Step only increase costs \$158,591* More than typical due to more staff hitting step with higher than avg increase

Each 1% costs \$94,110

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Fund Summary - Object Detail
SY 2026-2027

	2023	2024	2025	Working Draft Budget Budget 2026 2027	Increase/(De- crease)
1 GENERAL FUND REVENUE					
0999 BEGINNING BALANCE CARRY FORWAR	-	-	-	-	NA
0999C COMMITTED BEGIN BALANCE	-	-	-	-	NA
0999N NON SPENDABLE BEGIN BALANCE	34,550	34,274	130,774	75,071	-79.9%
0999R RESTRICTED BEGIN BALANCE	-	-	-	-	NA
0999U UNASSIGNED BEGIN BALANCE	1,965,020	1,719,729	2,535,961	2,500,032	0.0%
1111 GENERAL REAL PROPERTY TAX	5,156,777	4,945,771	5,240,827	5,497,623	6.0%
1113 PSC REAL PROPERTY TAX	81,939	83,035	92,072	90,000	0.0%
1117 MOTOR VEHICLE TAX	419,139	447,052	521,939	413,868	0.0%
1121 UTILITIES TAX	462,042	527,106	583,322	475,015	5.3%
1140 PENALTY & INTEREST ON TAX	23,835	6,737	10,507	1,000	0.0%
1191 OMITTED PROPERTY TAX	37,288	2,142	16,342	5,000	0.0%
1310 TUITION FROM INDIVIDUALS	475,574	530,299	679,392	650,000	23.1%
1310P TUITION PRESCHOOL	2,402	18,262	11,275	20,000	-25.0%
1312 TUITION SUMMER SCHOOL	1,350	150	730	-	NA
1340 TUITION APPLICATION FEE	275	475	650	1,000	-100.0%
1410 TRANSPORTATION FEES	17,866	11,357	12,174	3,000	0.0%
1510 INTEREST INCOME	197,123	287,844	281,339	50,000	0.0%
1740 STUDENT FEES	148,647	189,741	205,171	161,000	0.0%
1911 BUILDING RENTAL	30,917	32,402	33,315	31,300	0.0%
1912 BUS RENTAL	2,538	2,779	2,925	-	NA
1920 CONTRIBUTIONS/DONATIONS	1,030	6,335	13,783	10,000	0.0%
1925 REIMBURSEMENTS (NON-GVT)	2,955	23,708	-	12,438	0.0%
1980 MISCELLANEOUS REVENUE	5,792	1,233	16,720	-	NA
1990 MISCELLANEOUS REVENUE	16,308	23,777	18,026	18,000	0.0%
1993 LOCAL MISCELLANEOUS REVENUE	484	-	8,829	30,000	-80.0%
3111 SEEK PROGRAM	4,728,363	4,646,660	4,632,972	4,847,384	0.0%
3122 STATE VOCATIONAL TRANSPORTATION	29,808	16,010	12,075	3,000	0.0%
3123 STATE VOCATIONAL SCHOOL	-	-	-	5,000	0.0%
3126 STATE SUB REIMBURSEMENT	-	125	516	-	NA
3130 NATIONAL BOARD REIMBURSEMENT	18,000	14,000	14,000	15,000	0.0%
3131 MISCELLANEOUS STATE REIMBURSEMENT	6,086	2,590	-	-	NA
3132 SPEECH LANGUAGE PATHOL REIMB	3,200	3,600	3,200	-	NA
3800 REVENUE IN LIEU OF TAXES/STATE	16,025	15,959	15,963	15,500	0.0%
3900 ON BEHALF PAYMENTS	4,581,786	3,701,150	3,807,522	3,900,000	0.0%
4700 FEDERAL REV THRU INTERMED SRC	-	1,560	-	-	NA
4810 MEDICAID REIMBURSEMENT	11,829	17,370	16,363	10,000	0.0%
5210 FUND TRANSFER	-	463,978	-	-	NA
5311 SALE OF LAND	14,000	-	-	-	NA
5341 SALE OF EQUIPMENT	-	11,831	1,000	-	NA
TOTAL REVENUE	18,492,946	17,789,040	18,919,684	18,840,231	2.2%
WITHOUT CARRYFORWARD & TRANSFER	16,493,376	15,571,059	16,252,948	16,265,128	16,743,333
1 GENERAL FUND EXPENSES					
0110 CERTIFIED PERMANENT SALARY	5,312,506	5,276,705	5,454,339	6,029,284	0.7%
0111 CERT EXTENDED DAYS SALARY	175,815	188,126	195,603	271,105	-13.1%
0112 CERTIFIED EXTRA SERVICE PAY	577,608	542,507	745,013	552,071	2.6%
0113 CERTIFIED NON-CONTRACT	69,673	99,182	80,296	72,286	6.2%
0114 NATIONAL BOARD CERTIFICATE	18,000	14,133	13,583	20,000	0.0%
0116 SPEECH/PATHOLOGY CERTIFICATE	3,200	3,067	400	3,600	0.0%
0120 CERTIFIED SUBSTITUTE SALARY	140,621	118,435	106,708	121,486	12.1%
0130 CLASSIFIED REGULAR SALARY	1,257,332	1,281,197	1,438,532	1,486,083	1.0%
0131 CLASSIFIED EXTRA DUTY PAY	75,718	84,863	83,122	101,567	2.2%
0133 SPEECH LANGUAGE PATHOLOGIST	-	68,187	76,744	83,402	16.8%
0140 CLASSIFIED OVERTIME SALARY	21,193	13,137	-	20,500	0.0%
0150 CLASSIFIED SUBSTITUTE SALARY	16,109	23,831	25,777	27,232	10.3%
0170 CLASSIFIED/PARAPROF SALARY	183,927	181,418	179,591	246,950	2.9%
0221 EMPLOYER FICA CONTRIBUTION	84,226	87,031	92,045	103,629	20.8%
0222 EMPLOYER MEDICARE CONTRIBUTION	108,890	111,119	117,758	163,500	-6.3%
0231 KTRS EMPLOYER CONTRIBUTION	194,373	192,254	205,314	236,275	0.1%
0232 CERS EMPLOYER CONTRIBUTION	307,623	272,268	234,781	333,929	-19.4%
0253 KSBA UNEMPLOYMENT INSURANCE	12,353	12,594	12,403	13,050	10.3%
0260 WORKMENS COMPENSATION	27,787	29,258	25,116	35,457	42.0%
0270 OTHER EMPLOYEE BENEFITS	-	-	-	-	NA
0280 ON BEHALF PAYMENTS	4,486,746	3,628,541	3,765,185	3,795,000	0.0%
0299 OTHER EMPLOYEE BENEFITS	28	599	-	500	0.0%
PAYROLL TOTAL	13,073,727	12,228,452	12,852,312	13,716,907	0.3%

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Fund Summary - Object Detail
SY 2026-2027

		2023	2024	2025	Working Draft Budget 2026	Budget 2027	Increase/(Decrease)
0311	TAX COLLECTION FEES	101,562	105,418	109,804	130,000	145,000	11.5%
0312	KSBA POLICY SERVICE	-	-	-	-	-	NA
0322	PROFESSIONAL EDUCATION SERVICE	-	-	-	-	-	NA
0335	OTHER PROFESSIONAL CONSULTANT	2,344	-	-	1,950	1,950	0.0%
0338	REGISTRATION FEES	21,001	33,260	23,096	46,497	40,000	-14.0%
0339	OTHER PROFESSIONAL SERVICES	19,669	49,615	3,000	39,252	19,252	-51.0%
0341	DRUG AND ALCOHOL TESTING	535	257	417	750	750	0.0%
0342	AUDITING SERVICES	17,500	18,025	18,565	19,122	20,122	5.2%
0343	LEGAL SERVICES	28,000	26,619	38,708	26,000	30,000	15.4%
0344	FINANCIAL SERVICES	11,061	21,283	17,325	18,036	20,036	11.1%
0345	MEDICAL SERVICES	-	-	2,107	2,505	2,505	0.0%
0346	ARCHITECTURAL & ENGINEERING SVCS	-	-	-	1,500	1,500	0.0%
0347	SECURITY SERVICES	26,618	26,651	9,097	36,050	36,050	0.0%
0349	OTHER PROFESSIONAL SERVICES	202,565	143,382	142,999	153,201	153,201	0.0%
0411	WATER/SEWAGE	47,688	51,846	53,159	55,000	60,000	9.1%
0421	SANITATION SERVICE - GARBAGE	28,982	25,222	30,882	36,400	39,400	8.2%
0422	SNOW REMOVAL	4,418	450	500	4,500	5,000	11.1%
0423	CONTRACT CUSTODIAL	-	-	185,790	185,717	190,717	2.7%
0424	CONTRACT GROUNDS SERVICE	15,800	52,500	17,390	49,661	49,661	0.0%
0425	PEST CONTROL SERVICES	4,048	3,245	3,245	3,500	3,500	0.0%
0432	TECHNOLOGY REPAIR & MAINT.	185	-	-	3,500	3,500	0.0%
0433	EQUIPMENT REPAIR & MAINT	14,385	24,699	48,465	46,300	50,000	8.0%
0434	BUILDING REPAIR AND MAINT	126,631	204,409	135,454	153,000	173,000	13.1%
0435	VEHICLE REPAIR & MAINT	55,911	45,945	18,782	45,000	55,000	22.2%
0438	ROOF REPAIRS AND MAINTENANCE	-	-	-	2,000	2,000	0.0%
0441	LAND AND BUILDING RENT	50,000	51,827	30,033	-	-	NA
0442	EQUIPMENT & VEHICLE RENT	6,997	5,093	12,554	14,500	19,000	31.0%
0444	COPIER RENTAL	42,776	44,613	49,824	65,700	55,700	-15.2%
0492	ASBESTOS REMOVAL	-	2,215	-	2,200	2,200	0.0%
0498	FENCING REPAIR AND MAINT.	2,950	650	-	2,000	2,000	0.0%
0514	CONTRACT BUS SERVICES	6,000	5,500	-	10,000	20,000	100.0%
0522	PROPERTY INSURANCE	110,462	131,546	174,307	220,543	236,000	7.0%
0523	FIDELITY BOND	-	672	1,344	1,500	1,500	0.0%
0525	GENERAL LIABILITY	8,792	-	-	-	-	NA
0527	STUDENT LIABILITY INSURANCE	43,611	44,586	44,694	45,000	47,500	5.6%
0529	OTHER INSURANCE	3,679	171	12,061	13,000	17,500	34.6%
0531	POSTAGE & PO BOX RENT	8,231	6,242	3,744	8,050	8,050	0.0%
0532	TELEPHONE	39,697	21,881	22,233	23,000	27,500	19.6%
0533	ON-LINE NETWORK	95,041	85,621	52,299	118,350	118,350	0.0%
0541	RADIO & TV ADVERTISING	-	-	-	-	-	NA
0542	NEWSPAPER ADVERTISING	2,096	1,466	517	3,000	3,000	0.0%
0559	OTHER PRINTING	14,594	17,382	15,392	15,700	17,000	8.3%
0561	TUITION TO KY LSD	25,261	30,561	30,521	45,000	45,000	0.0%
0580	TRAVEL - OUT OF DISTRICT	43,249	52,491	42,560	49,296	50,000	1.4%
0610	GENERAL SUPPLIES	222,784	245,309	300,109	464,959	470,480	1.2%
0610B	SUPPLIES BAND	-	-	-	-	-	NA
0621	NATURAL GAS	259,358	(315)	-	-	-	NA
0622	ELECTRICITY	40,249	280,914	369,233	400,000	440,000	10.0%
0626	GASOLINE	8,119	5,311	7,160	10,000	10,000	0.0%
0627	DIESEL FUEL	12,601	11,486	8,547	16,000	16,000	0.0%
0641	LIBRARY BOOKS	6,638	8,112	9,198	10,500	10,500	0.0%
0642	PERIODICALS & NEWSPAPERS	986	634	63	1,300	1,300	0.0%
0643	SUPPLEMENTAL BOOKS	-	10,567	3,951	4,150	4,150	0.0%
0644	TEXTBOOKS	57,050	53,598	218,509	142,026	237,026	66.9%
0645	AUDIOVISUAL MATERIALS	-	664	-	500	500	0.0%
0646	TESTS	38,027	33,520	50,093	68,303	78,303	14.6%
0647	REFERENCE MATERIALS	(2,809)	1,647	1,572	4,000	4,000	0.0%
0650	SUPPLIES - TECHNOLOGY RELATED	108,525	80,317	122,348	165,700	165,700	0.0%
0653	SOFTWARE	53,756	46,418	136,527	183,062	185,000	1.1%
0692	HEALTH SUPPLIES	6,787	8,663	9,646	15,000	15,000	0.0%
0694	EQUIPMENT SUPPLIES - COPY PAPER	19,436	14,455	17,473	28,428	28,428	0.0%
0697	OTHER SUPPLIES - CONSUMABLES	107,822	86,349	84,526	75,225	90,225	19.9%
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-	-	NA
0732	VEHICLES	46,045	29,614	39,999	10,000	60,000	500.0%
0733	FURNITURE & FIXTURES	163,358	17,774	7,153	46,900	46,900	0.0%
0734	COMPUTERS & RELATED EQUIPMENT	39,069	19,114	-	15,233	15,233	0.0%
0735	TECHNOLOGY SOFTWARE	8,612	-	-	28,000	28,000	0.0%
0739	OTHER EQUIPMENT	32,388	58,138	14,595	52,318	52,318	0.0%
0810	DUES	28,986	20,827	23,363	26,250	26,250	0.0%
0840	CONTINGENCY	-	-	-	-	-	NA
0891	GRADUATION EXPENSES	11,022	7,774	12,599	15,000	15,000	0.0%
0894	INSTRUCTION FIELD TRIPS	36	-	20	500	500	0.0%
0895	STUDENT TRANSPORTATION	-	158	7	-	-	NA
0899	OTHER MISC/BACKGROUND CHECKS	590	(500)	110	1,000	1,000	0.0%
0910	FUND TRANSFERS OUT	999,023	515,914	769,477	162,691	272,170	67.3%
0950	SPECIAL ITEMS/NON RECURRING	84,912	-	-	-	-	NA
		-	-	-	-	-	NA
TOTAL EXPENSE		16,659,436	15,120,257	16,409,458	17,360,231	17,808,462	2.6%
		2,501,774	2,375,891	2,787,669	3,480,634	3,774,257	
			-5.0%	17.3%	24.9%	8.4%	
BUDGETED CONTINGENCY		1,833,510	2,668,783	2,510,226	1,480,000	1,449,975	-2.0%
AADA		1,429.50	1,438.50	1,474.50	1,467.00	1,467.00	
Elementary		702	696.5	720.5	716	716	
High School		695.5	715	724	751	751	
Guardian Angel		32	27	30	32	32	

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Fund Summary - Object Detail
SY 2026-2027

	2023	2024	2025	Working Draft Budget Budget 2026 2027	Increase/(Decrease)
Revenue per Student	11,537.86	10,824.51	11,022.68	11,087.34	11,413.32
Payroll per Student	9,145.66	8,500.84	8,716.39	9,350.31	9,381.07
Operating Expense per Student	2,508.37	2,010.29	2,412.44	2,483.52	2,758.30
Payroll as a % of Total Revenue	79%	79%	79%	84%	82%
Operating Expense as a % of Revenue	22%	19%	22%	22%	24%
Payroll as a % of Total Operating Expense (incl. Capital)	78.48%	80.87%	78.32%	79.01%	77.28%