

GARRARD COUNTY SCHOOLS

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	2,840,767.40	2,049,962.00	2,049,962.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	4,417,816.85	4,638,706.00	4,638,706.00
1115	DELINQUENT PROPERTY TAX	98,281.71	120,000.00	120,000.00
1117	MOTOR VEHICLE TAX	1,209,498.35	1,250,000.00	1,250,000.00
1119	FRANCHISE TAX	662,702.79	750,000.00	750,000.00
	TOTAL AD VALOREM TAXES	6,388,299.70	6,758,706.00	6,758,706.00
SALES & USE TAXES				
1121	UTILITIES TAX	966,216.92	1,000,000.00	1,000,000.00
	TOTAL SALES & USE TAXES	966,216.92	1,000,000.00	1,000,000.00
OTHER TAXES				
1191	OMITTED PROPERTY TAX	13,698.75	20,000.00	20,000.00
	TOTAL OTHER TAXES	13,698.75	20,000.00	20,000.00
TUITION				
1310	TUITION FROM INDIVIDUALS	9,000.00	10,000.00	10,000.00
	TOTAL TUITION	9,000.00	10,000.00	10,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	128,393.35	100,000.00	100,000.00
	TOTAL EARNINGS ON INVESTMENTS	128,393.35	100,000.00	100,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	3,500.00	5,000.00	5,000.00
1951	MISC REV FRM OTH SCH DST IN ST	630.00	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	52,125.04	32,000.00	32,000.00
1990	MISCELLANEOUS REVENUE	42,258.73	85,000.00	85,000.00
1997	OTHER REIMBURSEMENTS	10,956.74	37,000.00	37,000.00
1999	OTHER MISCELLANEOUS REVENUE	30,680.73	55,000.00	55,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	140,151.24	214,000.00	214,000.00

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL REVENUE FROM LOCAL SOURCES		7,645,759.96	8,102,706.00	8,102,706.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	10,803,441.00	11,498,767.00	11,498,767.00
TOTAL STATE PROGRAM		10,803,441.00	11,498,767.00	11,498,767.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	128,906.00	140,000.00	140,000.00
3123	STATE VOCATIONAL SCHOOL	2,937.48	.00	.00
3126	SUB SALARY REIMB (STATE)	255.00	1,500.00	1,500.00
3129	KSB/KSD TRANSP REIMBURSEMENT	12,480.00	10,000.00	10,000.00
TOTAL OTHER STATE FUNDING		144,578.48	151,500.00	151,500.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERTIFICATON	14,000.00	14,000.00	14,000.00
3132	SLP REIMBURSEMENT	10,000.00	10,000.00	10,000.00
TOTAL EXPENDITURE REIMBURSEMENTS		24,000.00	24,000.00	24,000.00
REVENUE IN LIEU OF TAXES/STATE				
3800	TELECOMMUN TAX	72,291.76	75,000.00	75,000.00
TOTAL REVENUE IN LIEU OF TAXES/STATE		72,291.76	75,000.00	75,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	7,059,306.92	6,721,155.00	6,721,155.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		7,059,306.92	6,721,155.00	6,721,155.00
TOTAL REVENUE FROM STATE SOURCES		18,103,618.16	18,470,422.00	18,470,422.00
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENT	273,076.86	325,000.00	325,000.00
TOTAL FEDERAL REIMBURSEMENT		273,076.86	325,000.00	325,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		273,076.86	325,000.00	325,000.00
OTHER RECEIPTS				

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,487,816.02	1,873,833.00	1,873,833.00
	TOTAL INTERFUND TRANSFERS	1,487,816.02	1,873,833.00	1,873,833.00
	TOTAL OTHER RECEIPTS	1,487,816.02	1,873,833.00	1,873,833.00
	TOTAL RECEIPTS	27,510,271.00	28,771,961.00	28,771,961.00
	TOTAL REVENUES	30,351,038.40	30,821,923.00	30,821,923.00

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	10,028,453.37	10,502,961.00	10,502,961.00
0200	EMPLOYEE BENEFITS	752,757.07	724,511.00	724,511.00
0280	ON-BEHALF	4,893,537.65	4,623,133.00	4,623,133.00
0300	PURCHASED PROF AND TECH SERV	233,974.91	255,700.00	255,700.00
0400	PURCHASED PROPERTY SERVICES	20,087.61	15,100.00	15,100.00
0500	OTHER PURCHASED SERVICES	72,553.14	1,250.00	1,250.00
0600	SUPPLIES	406,510.78	516,537.00	516,537.00
0700	PROPERTY	195,417.85	91,982.00	91,982.00
0800	DEBT SERVICE AND MISCELLANEOUS	75,535.98	52,600.00	52,600.00
TOTAL 1000 INSTRUCTION		16,678,828.36	16,783,774.00	16,783,774.00
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	452,822.17	493,833.00	493,833.00
0200	EMPLOYEE BENEFITS	32,586.98	35,275.00	35,275.00
0280	ON-BEHALF	219,579.00	203,149.00	203,149.00
0500	OTHER PURCHASED SERVICES	70,651.03	69,615.00	69,615.00
0600	SUPPLIES	11,836.69	15,250.00	15,250.00
TOTAL 2100 STUDENT SUPPORT SERVICES		787,475.87	817,122.00	817,122.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	308,368.00	322,151.00	322,151.00
0200	EMPLOYEE BENEFITS	14,460.20	15,247.00	15,247.00
0280	ON-BEHALF	156,467.00	146,538.00	146,538.00
0400	PURCHASED PROPERTY SERVICES	382.80	500.00	500.00
0600	SUPPLIES	32,307.74	33,060.00	33,060.00
0700	PROPERTY	.00	1,000.00	1,000.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		511,985.74	518,496.00	518,496.00
2300 DISTRICT ADMIN SUPPORT				
0100	SALARIES PERSONNEL SERVICES	380,177.85	335,127.00	335,127.00
0200	EMPLOYEE BENEFITS	89,148.09	46,416.00	46,416.00
0280	ON-BEHALF	135,674.00	94,972.00	94,972.00
0300	PURCHASED PROF AND TECH SERV	239,857.89	241,500.00	241,500.00
0400	PURCHASED PROPERTY SERVICES	10,326.00	7,600.00	7,600.00
0500	OTHER PURCHASED SERVICES	445,968.80	396,272.00	396,272.00
0600	SUPPLIES	141,645.52	108,000.00	108,000.00
0700	PROPERTY	76,014.27	75,000.00	75,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	26,081.35	28,200.00	28,200.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		1,544,893.77	1,333,087.00	1,333,087.00
2400 SCHOOL ADMIN SUPPORT				

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	1,171,001.40	1,241,292.00	1,241,292.00
0200	EMPLOYEE BENEFITS	117,457.10	125,993.00	125,993.00
0280	ON-BEHALF	483,856.00	482,154.00	482,154.00
0300	PURCHASED PROF AND TECH SERV	5,587.09	6,872.00	6,872.00
0400	PURCHASED PROPERTY SERVICES	54,452.25	49,600.00	49,600.00
0500	OTHER PURCHASED SERVICES	5,629.30	4,104.00	4,104.00
0600	SUPPLIES	192,961.47	196,847.00	196,847.00
0700	PROPERTY	1,150.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	2,844.75	3,290.00	3,290.00
TOTAL 2400 SCHOOL ADMIN SUPPORT		2,034,939.36	2,110,152.00	2,110,152.00
2500 BUSINESS SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	443,735.42	429,243.00	429,243.00
0200	EMPLOYEE BENEFITS	64,033.72	69,240.00	69,240.00
0280	ON-BEHALF	205,115.00	213,928.00	213,928.00
0300	PURCHASED PROF AND TECH SERV	18,170.81	43,300.00	43,300.00
0500	OTHER PURCHASED SERVICES	67,380.72	120,305.00	120,305.00
0600	SUPPLIES	38,721.44	29,650.00	29,650.00
0800	DEBT SERVICE AND MISCELLANEOUS	434.25	600.00	600.00
TOTAL 2500 BUSINESS SUPPORT SERVICES		837,591.36	906,266.00	906,266.00
2600 PLANT OPERATIONS & MAINTENANCE				
0100	SALARIES PERSONNEL SERVICES	873,801.89	928,196.00	928,196.00
0200	EMPLOYEE BENEFITS	239,616.19	257,985.00	257,985.00
0280	ON-BEHALF	388,438.00	349,070.00	349,070.00
0300	PURCHASED PROF AND TECH SERV	100,346.20	90,656.00	90,656.00
0400	PURCHASED PROPERTY SERVICES	671,244.38	670,476.00	670,476.00
0500	OTHER PURCHASED SERVICES	7,837.20	7,900.00	7,900.00
0600	SUPPLIES	896,778.35	943,100.00	943,100.00
0700	PROPERTY	5,625.00	20,000.00	20,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	145.00	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		3,183,832.21	3,267,383.00	3,267,383.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	1,190,974.36	1,193,498.00	1,193,498.00
0200	EMPLOYEE BENEFITS	352,885.93	349,028.00	349,028.00
0280	ON-BEHALF	515,342.00	495,846.00	495,846.00
0300	PURCHASED PROF AND TECH SERV	5,700.00	3,200.00	3,200.00
0400	PURCHASED PROPERTY SERVICES	7,381.15	5,600.00	5,600.00
0500	OTHER PURCHASED SERVICES	1,400.00	109,542.00	109,542.00
0600	SUPPLIES	305,999.74	337,550.00	337,550.00
0700	PROPERTY	39,629.85	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,362.22	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		2,420,675.25	2,494,264.00	2,494,264.00
5200 FUND TRANSFERS				

GARRARD COUNTY SCHOOLS

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GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0900	OTHER ITEMS	300,854.46	298,107.00	298,107.00
	TOTAL 5200 FUND TRANSFERS	300,854.46	298,107.00	298,107.00
5300	CONTINGENCY			
0840	CONTINGENCY	.00	2,293,272.00	2,293,272.00
	TOTAL 5300 CONTINGENCY	.00	2,293,272.00	2,293,272.00
	TOTAL EXPENDITURES	28,301,076.38	30,821,923.00	30,821,923.00
	TOTAL FOR GENERAL FUND (1)	2,049,962.02	.00	.00

GARRARD COUNTY SCHOOLS

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	37,261.86	.00	.00
1990	MISCELLANEOUS REVENUE	174,693.50	154,290.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	211,955.36	154,290.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	211,955.36	154,290.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,553,514.99	1,695,356.90	.00
	TOTAL RESTRICTED	1,553,514.99	1,695,356.90	.00
	TOTAL REVENUE FROM STATE SOURCES	1,553,514.99	1,695,356.90	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	2,333,991.06	2,266,859.00	.00
	TOTAL RESTRICTED THROUGH THE STATE	2,333,991.06	2,266,859.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	2,333,991.06	2,266,859.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	49,730.00	45,421.00	.00
	TOTAL INTERFUND TRANSFERS	49,730.00	45,421.00	.00
	TOTAL OTHER RECEIPTS	49,730.00	45,421.00	.00
	TOTAL RECEIPTS	4,149,191.41	4,161,926.90	.00
	TOTAL REVENUES	4,149,191.41	4,161,926.90	.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	2,354,140.16	2,215,197.00	.00
0200	EMPLOYEE BENEFITS	637,188.72	555,201.00	.00
0300	PURCHASED PROF AND TECH SERV	90,860.95	58,341.48	.00
0400	PURCHASED PROPERTY SERVICES	2,300.00	.00	.00
0500	OTHER PURCHASED SERVICES	11,152.49	5,046.06	.00
0600	SUPPLIES	422,106.69	379,891.73	.00
0700	PROPERTY	37,897.00	82,070.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	15,406.25	11,762.73	.00
TOTAL 1000 INSTRUCTION		3,571,052.26	3,307,510.00	.00
2100 STUDENT SUPPORT SERVICES				
0100	SALARIES PERSONNEL SERVICES	41,039.00	61,039.00	.00
0200	EMPLOYEE BENEFITS	2,056.00	18,398.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		43,095.00	79,437.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0100	SALARIES PERSONNEL SERVICES	23,887.08	172,749.00	.00
0200	EMPLOYEE BENEFITS	1,112.92	30,538.00	.00
0300	PURCHASED PROF AND TECH SERV	72,191.00	38,692.00	.00
0500	OTHER PURCHASED SERVICES	4,621.57	4,700.00	.00
0600	SUPPLIES	4,247.32	3,500.00	.00
0700	PROPERTY	.00	96,889.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	2,053.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		106,059.89	349,121.00	.00
2300 DISTRICT ADMIN SUPPORT				
0600	SUPPLIES	17,500.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT		17,500.00	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE				
0300	PURCHASED PROF AND TECH SERV	80,000.00	100,000.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		80,000.00	100,000.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	208,428.99	221,174.90	.00
0200	EMPLOYEE BENEFITS	56,568.09	57,930.00	.00
0300	PURCHASED PROF AND TECH SERV	1,845.00	1,510.00	.00
0500	OTHER PURCHASED SERVICES	8,394.30	8,046.00	.00
0600	SUPPLIES	55,453.52	33,678.00	.00

GARRARD COUNTY SCHOOLS

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0800	DEBT SERVICE AND MISCELLANEOUS	794.36	3,520.00	.00
	TOTAL 3300 COMMUNITY SERVICES	331,484.26	325,858.90	.00
	TOTAL EXPENDITURES	4,149,191.41	4,161,926.90	.00
	TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

GARRARD COUNTY SCHOOLS

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	189,340.36	214,864.00	214,864.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1790	District Activity Funds	68.72	.00	.00
	TOTAL STUDENT ACTIVITIES	68.72	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	18,900.00	.00	.00
1990	MISCELLANEOUS REVENUE	19,262.43	.00	.00
1997	OTHER REIMBURSEMENTS	349.17	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	38,511.60	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	38,580.32	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	234,353.70	202,921.00	202,921.00
	TOTAL INTERFUND TRANSFERS	234,353.70	202,921.00	202,921.00
	TOTAL OTHER RECEIPTS	234,353.70	202,921.00	202,921.00
	TOTAL RECEIPTS	272,934.02	202,921.00	202,921.00
	TOTAL REVENUES	462,274.38	417,785.00	417,785.00

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	4,902.19	.00	.00
0200 EMPLOYEE BENEFITS	997.53	.00	.00
0300 PURCHASED PROF AND TECH SERV	39,388.65	5,636.00	5,636.00
0400 PURCHASED PROPERTY SERVICES	17,760.09	.00	.00
0500 OTHER PURCHASED SERVICES	49,584.64	13,396.00	13,396.00
0600 SUPPLIES	109,469.00	386,830.00	386,830.00
0800 DEBT SERVICE AND MISCELLANEOUS	21,144.78	5,593.00	5,593.00
TOTAL 1000 INSTRUCTION	243,246.88	411,455.00	411,455.00
2100 STUDENT SUPPORT SERVICES			
0600 SUPPLIES	2,885.00	973.00	973.00
TOTAL 2100 STUDENT SUPPORT SERVICES	2,885.00	973.00	973.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0600 SUPPLIES	500.00	5,357.00	5,357.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	500.00	5,357.00	5,357.00
2700 STUDENT TRANSPORTATION			
0800 DEBT SERVICE AND MISCELLANEOUS	780.91	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	780.91	.00	.00
TOTAL EXPENDITURES	247,412.79	417,785.00	417,785.00
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	214,861.59	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	406,023.99	384,153.00	384,153.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS	143,067.55	138,000.00	138,000.00
1720	Bookstore Sales	23,236.42	.00	.00
1730	CLUB & OTHER DUES	18,601.95	103,427.00	103,427.00
1740	STUDENT FEES	79,729.40	46,807.00	46,807.00
1750	Revenue from Enterprise Activ	47,979.71	35,200.00	35,200.00
1790	Other Student Activity Income	476,556.78	543,487.00	543,487.00
	TOTAL STUDENT ACTIVITIES	789,171.81	866,921.00	866,921.00
	TOTAL REVENUE FROM LOCAL SOURCES	789,171.81	866,921.00	866,921.00
	TOTAL RECEIPTS	789,171.81	866,921.00	866,921.00
	TOTAL REVENUES	1,195,195.80	1,251,074.00	1,251,074.00

DRAFT BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	51,267.82	.00	.00
0400	PURCHASED PROPERTY SERVICES	15,332.80	.00	.00
0500	OTHER PURCHASED SERVICES	4,040.30	.00	.00
0600	SUPPLIES	251,043.06	25,800.00	25,800.00
0800	DEBT SERVICE AND MISCELLANEOUS	358,076.07	666,911.00	666,911.00
0840	CONTINGENCY	.00	461,991.00	461,991.00
TOTAL 1000 INSTRUCTION		679,760.05	1,154,702.00	1,154,702.00
2100 STUDENT SUPPORT SERVICES				
0600	SUPPLIES	145.60	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES		145.60	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV				
0600	SUPPLIES	11,909.31	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,204.55	11,073.00	11,073.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV		15,113.86	11,073.00	11,073.00
2700 STUDENT TRANSPORTATION				
0300	PURCHASED PROF AND TECH SERV	1,499.00	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	9,871.35	11,078.00	11,078.00
TOTAL 2700 STUDENT TRANSPORTATION		11,370.35	11,078.00	11,078.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	104,653.70	74,221.00	74,221.00
TOTAL 5200 FUND TRANSFERS		104,653.70	74,221.00	74,221.00
TOTAL EXPENDITURES		811,043.56	1,251,074.00	1,251,074.00
TOTAL FOR STUDENT ACTIVITY FUND (25)		384,152.24	.00	.00

GARRARD COUNTY SCHOOLS

DRAFT BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	223,470.00	222,593.00	222,593.00
	TOTAL RESTRICTED	223,470.00	222,593.00	222,593.00
	TOTAL REVENUE FROM STATE SOURCES	223,470.00	222,593.00	222,593.00
	TOTAL RECEIPTS	223,470.00	222,593.00	222,593.00
	TOTAL REVENUES	223,470.00	222,593.00	222,593.00

DRAFT BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5200 FUND TRANSFERS			
0900 OTHER ITEMS	223,470.00	222,593.00	222,593.00
TOTAL 5200 FUND TRANSFERS	223,470.00	222,593.00	222,593.00
TOTAL EXPENDITURES	223,470.00	222,593.00	222,593.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

GARRARD COUNTY SCHOOLS

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	1,312,994.18	1,229,941.00	1,229,941.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	2,064,423.00	2,163,102.00	2,163,102.00
	TOTAL AD VALOREM TAXES	2,064,423.00	2,163,102.00	2,163,102.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	44,417.35	45,000.00	45,000.00
	TOTAL EARNINGS ON INVESTMENTS	44,417.35	45,000.00	45,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,108,840.35	2,208,102.00	2,208,102.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,994,904.00	1,880,292.00	1,880,292.00
	TOTAL RESTRICTED	1,994,904.00	1,880,292.00	1,880,292.00
	TOTAL REVENUE FROM STATE SOURCES	1,994,904.00	1,880,292.00	1,880,292.00
	TOTAL RECEIPTS	4,103,744.35	4,088,394.00	4,088,394.00
	TOTAL REVENUES	5,416,738.53	5,318,335.00	5,318,335.00

DRAFT BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0840 CONTINGENCY	.00	1,274,941.00	1,274,941.00
TOTAL 5100 DEBT SERVICE	.00	1,274,941.00	1,274,941.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	4,186,797.40	4,043,394.00	4,043,394.00
TOTAL 5200 FUND TRANSFERS	4,186,797.40	4,043,394.00	4,043,394.00
TOTAL EXPENDITURES	4,186,797.40	5,318,335.00	5,318,335.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	1,229,941.13	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	15,182,140.35	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	376,377.02	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	376,377.02	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	376,377.02	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	3,500,000.00	3,500,000.00	.00
	TOTAL RESTRICTED	3,500,000.00	3,500,000.00	.00
	TOTAL REVENUE FROM STATE SOURCES	3,500,000.00	3,500,000.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	298,282.50	.00	.00
	TOTAL INTERFUND TRANSFERS	298,282.50	.00	.00
	TOTAL OTHER RECEIPTS	298,282.50	.00	.00
	TOTAL RECEIPTS	4,174,659.52	3,500,000.00	.00
	TOTAL REVENUES	19,356,799.87	3,500,000.00	.00

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4200 LAND IMPROVEMENTS				
0400	PURCHASED PROPERTY SERVICES	127,250.00	.00	.00
	TOTAL 4200 LAND IMPROVEMENTS	127,250.00	.00	.00
4600 SITE IMPROVEMENT				
0300	PURCHASED PROF AND TECH SERV	20,550.00	.00	.00
	TOTAL 4600 SITE IMPROVEMENT	20,550.00	.00	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	183,422.60	.00	.00
0400	PURCHASED PROPERTY SERVICES	13,336,742.90	.00	.00
0500	OTHER PURCHASED SERVICES	37,377.00	.00	.00
0600	SUPPLIES	602,967.51	.00	.00
0700	PROPERTY	492,962.50	.00	.00
0840	CONTINGENCY	.00	2,250,000.00	.00
	TOTAL 4700 BUILDING IMPROVEMENTS	14,653,472.51	2,250,000.00	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	1,024,554.00	1,250,000.00	.00
	TOTAL 5200 FUND TRANSFERS	1,024,554.00	1,250,000.00	.00
	TOTAL EXPENDITURES	15,825,826.51	3,500,000.00	.00
	TOTAL FOR CONSTRUCTION FUND (360)	3,530,973.36	.00	.00

GARRARD COUNTY SCHOOLS

DRAFT BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (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	305,023.14	294,895.00	294,895.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	305,023.14	294,895.00	294,895.00
	TOTAL REVENUE FROM STATE SOURCES	305,023.14	294,895.00	294,895.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	3,770,147.34	3,766,140.00	3,766,140.00
	TOTAL INTERFUND TRANSFERS	3,770,147.34	3,766,140.00	3,766,140.00
	TOTAL OTHER RECEIPTS	3,770,147.34	3,766,140.00	3,766,140.00
	TOTAL RECEIPTS	4,075,170.48	4,061,035.00	4,061,035.00
	TOTAL REVENUES	4,075,170.48	4,061,035.00	4,061,035.00

DRAFT BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	4,075,170.48	4,061,035.00	4,061,035.00
TOTAL 5100 DEBT SERVICE	4,075,170.48	4,061,035.00	4,061,035.00
TOTAL EXPENDITURES	4,075,170.48	4,061,035.00	4,061,035.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

GARRARD COUNTY SCHOOLS

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	1,206,335.97	1,382,225.00	1,382,225.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	49,683.68	45,000.00	45,000.00
	TOTAL EARNINGS ON INVESTMENTS	49,683.68	45,000.00	45,000.00
FOOD SERVICE				
1624	NON REIMBURSEABLE A LA CART	87,575.43	102,000.00	102,000.00
1630	SPECIAL FUNCTIONS	54,980.81	48,800.00	48,800.00
1637	VENDING	4,559.79	.00	.00
	TOTAL FOOD SERVICE	147,116.03	150,800.00	150,800.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	1,849.11	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,849.11	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	198,648.82	195,800.00	195,800.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	13,318.22	15,000.00	15,000.00
	TOTAL RESTRICTED	13,318.22	15,000.00	15,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	ON BEHALF PAYMENTS	349,570.00	348,030.00	348,030.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	349,570.00	348,030.00	348,030.00
	TOTAL REVENUE FROM STATE SOURCES	362,888.22	363,030.00	363,030.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	1,898,133.36	1,806,500.00	1,806,500.00

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL RESTRICTED THROUGH THE STATE		1,898,133.36	1,806,500.00	1,806,500.00
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	153,646.00	60,000.00	60,000.00
TOTAL UNDEFINED REV TYPE		153,646.00	60,000.00	60,000.00
TOTAL REVENUE FROM FEDERAL SOURCES		2,051,779.36	1,866,500.00	1,866,500.00
TOTAL RECEIPTS		2,613,316.40	2,425,330.00	2,425,330.00
TOTAL REVENUES		3,819,652.37	3,807,555.00	3,807,555.00

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	702,698.10	761,989.00	761,989.00
0200	EMPLOYEE BENEFITS	84,811.93	196,056.00	196,056.00
0280	ON-BEHALF	349,570.00	348,030.00	348,030.00
0300	PURCHASED PROF AND TECH SERV	4,768.00	1,100.00	1,100.00
0400	PURCHASED PROPERTY SERVICES	79,630.53	113,014.94	113,014.94
0500	OTHER PURCHASED SERVICES	7,028.59	5,650.00	5,650.00
0600	SUPPLIES	1,100,110.87	1,063,048.68	1,063,048.68
0700	PROPERTY	.00	180,261.25	180,261.25
0800	DEBT SERVICE AND MISCELLANEOUS	3,904.00	5,500.00	5,500.00
0840	CONTINGENCY	.00	1,132,905.13	1,132,905.13
TOTAL 3100 FOOD SERVICE OPERATION		2,332,522.02	3,807,555.00	3,807,555.00
TOTAL EXPENDITURES		2,332,522.02	3,807,555.00	3,807,555.00
TOTAL FOR FOOD SERVICE FUND (51)		1,487,130.35	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

COMMUNITY EDUCATION (54)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,900.59	946.00	946.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
COMMUNITY SERVICE ACTIVITIES				
1811	COMMUNITY EDUCATIONS FEES	5,220.00	6,000.00	6,000.00
	TOTAL COMMUNITY SERVICE ACTIVITIES	5,220.00	6,000.00	6,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	5,220.00	6,000.00	6,000.00
	TOTAL RECEIPTS	5,220.00	6,000.00	6,000.00
	TOTAL REVENUES	7,120.59	6,946.00	6,946.00

DRAFT BUDGET REPORT FOR FY 2027

COMMUNITY EDUCATION (54)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
1000 INSTRUCTION				
0100	SALARIES PERSONNEL SERVICES	4,550.00	5,206.00	5,206.00
0200	EMPLOYEE BENEFITS	304.62	294.00	294.00
0500	OTHER PURCHASED SERVICES	1,368.00	1,200.00	1,200.00
0840	CONTINGENCY	.00	246.00	246.00
TOTAL 1000 INSTRUCTION		6,222.62	6,946.00	6,946.00
TOTAL EXPENDITURES		6,222.62	6,946.00	6,946.00
TOTAL FOR COMMUNITY EDUCATION (54)		897.97	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

FIDUCIARY FUND - TRUST FUNDS (7000)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	98,049.27	141,728.71	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	4,039.06	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	4,039.06	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	643.00	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	643.00	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	4,682.06	.00	.00
	TOTAL RECEIPTS	4,682.06	.00	.00
	TOTAL REVENUES	102,731.33	141,728.71	.00

DRAFT BUDGET REPORT FOR FY 2027

FIDUCIARY FUND - TRUST FUNDS (7000)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3300 COMMUNITY SERVICES			
0600 SUPPLIES	4,000.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	4,000.00	.00	.00
TOTAL EXPENDITURES	4,000.00	.00	.00
TOTAL FOR FIDUCIARY FUND - TRUST FUND (7000)	98,731.33	141,728.71	.00

DRAFT BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	1,035,341.74	.00	.00
TOTAL 1000 INSTRUCTION	1,035,341.74	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	3,300.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	3,300.00	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	2,956.04	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,956.04	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	66,544.14	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	66,544.14	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	365,656.67	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	365,656.67	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	113,900.21	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	113,900.21	.00	.00
TOTAL EXPENDITURES	1,587,698.80	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-1,587,698.80	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3100 FOOD SERVICE OPERATION			
0700 PROPERTY	42,094.39	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	42,094.39	.00	.00
TOTAL EXPENDITURES	42,094.39	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-42,094.39	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	30,351,038.40	30,821,923.00	30,821,923.00
TOTAL OF EXPENDITURES FUND 1	28,301,076.38	30,821,923.00	30,821,923.00
TOTAL FOR FUND 1	2,049,962.02	.00	.00
TOTAL OF REVENUES FUND 2	4,149,191.41	4,161,926.90	.00
TOTAL OF EXPENDITURES FUND 2	4,149,191.41	4,161,926.90	.00
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 21	462,274.38	417,785.00	417,785.00
TOTAL OF EXPENDITURES FUND 21	247,412.79	417,785.00	417,785.00
TOTAL FOR FUND 21	214,861.59	.00	.00
TOTAL OF REVENUES FUND 25	1,195,195.80	1,251,074.00	1,251,074.00
TOTAL OF EXPENDITURES FUND 25	811,043.56	1,251,074.00	1,251,074.00
TOTAL FOR FUND 25	384,152.24	.00	.00
TOTAL OF REVENUES FUND 310	223,470.00	222,593.00	222,593.00
TOTAL OF EXPENDITURES FUND 310	223,470.00	222,593.00	222,593.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	5,416,738.53	5,318,335.00	5,318,335.00
TOTAL OF EXPENDITURES FUND 320	4,186,797.40	5,318,335.00	5,318,335.00
TOTAL FOR FUND 320	1,229,941.13	.00	.00
TOTAL OF REVENUES FUND 360	19,356,799.87	3,500,000.00	.00
TOTAL OF EXPENDITURES FUND 360	15,825,826.51	3,500,000.00	.00
TOTAL FOR FUND 360	3,530,973.36	.00	.00
TOTAL OF REVENUES FUND 400	4,075,170.48	4,061,035.00	4,061,035.00
TOTAL OF EXPENDITURES FUND 400	4,075,170.48	4,061,035.00	4,061,035.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	3,819,652.37	3,807,555.00	3,807,555.00
TOTAL OF EXPENDITURES FUND 51	2,332,522.02	3,807,555.00	3,807,555.00
TOTAL FOR FUND 51	1,487,130.35	.00	.00
TOTAL OF REVENUES FUND 54	7,120.59	6,946.00	6,946.00
TOTAL OF EXPENDITURES FUND 54	6,222.62	6,946.00	6,946.00
TOTAL FOR FUND 54	897.97	.00	.00
TOTAL OF REVENUES FUND 7000	102,731.33	141,728.71	.00
TOTAL OF EXPENDITURES FUND 7000	4,000.00	.00	.00
TOTAL FOR FUND 7000	98,731.33	141,728.71	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	1,587,698.80	.00	.00
TOTAL FOR FUND 8	-1,587,698.80	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	42,094.39	.00	.00
TOTAL FOR FUND 81	-42,094.39	.00	.00

GARRARD COUNTY SCHOOLS

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	45,624,681.48	46,008,137.90	41,846,211.00
GRAND TOTAL OF EXPENDITURES	40,257,736.18	46,008,137.90	41,846,211.00
GRAND TOTAL	5,366,945.30	.00	.00

DRAFT BUDGET REPORT FOR FY 2027
REPORT OPTIONS

Fiscal Year for reports 2027
Projections 2027

Budget Level 2
Include account detail? N
Output file options P
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** = \$5,842,894.00
Expense Transfers for function 5200 and object codes 091* = \$4,638,315.00

Budget Amounts Do NOT exist for Fund 2.

** END OF REPORT - Generated by STACY COFFEY **