

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

GARRARD COUNTY SCHOOLS

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

GARRARD COUNTY SCHOOLS

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			

GARRARD COUNTY SCHOOLS

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			

DRAFT BUDGET REPORT FOR FY 2027

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

<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				
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

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

GARRARD COUNTY SCHOOLS

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

DRAFT BUDGET REPORT FOR FY 2027

<u>CAPITAL OUTLAY FUND (310)</u>		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

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

GARRARD COUNTY SCHOOLS

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

DRAFT BUDGET REPORT FOR FY 2027

<u>DEBT SERVICE FUND (400)</u>		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

<u>FIDUCIARY FUND - TRUST FUNDS (7000)</u>		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

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 **