



**BULLITT COUNTY PUBLIC SCHOOLS**  
DEPARTMENT OF FINANCE

**LISA LEWIS, DIRECTOR**  
STEPHANIE BONNETT, ASSISTANT FINANCE OFFICER  
TAMMI SHADDERS, ACCOUNTING SUPERVISOR

TO: Board Members

FROM: Lisa Lewis, Director of Finance *Lewis*

DATE: January 13, 2026

RE: Draft Budget – FY 2027

Pursuant to KRS 160.470 (6)(a), the Board of Education is required to publicly examine anticipated revenues and expenditures for Fiscal Year 2027 by January 31, 2026. Attached is the draft budget for your review. Board minutes must reflect the presentation of the draft budget.

The budget cycle begins with the Draft Budget. At this time, the finance office is working on departmental projections and salary projections for the upcoming fiscal year. The CERS employer contribution rates are approved by the CERS Board of Trustees. The combined rate (pension and insurance) will decrease from 18.62% to 17.43% which is lower than the previous fiscal year. The draft budget is prepared only as an estimate.

The draft budget includes General Fund, Capital Outlay (Fund 310), Building Fund (Fund 320), and School Food Service. The total draft budget as presented is \$205,057,034.10. This does include budgets for On Behalf expenses. All departmental budgets and salary budgets will be scrutinized for savings prior to the Tentative Budget submission.

In May, the Tentative Budget will be submitted. This provides a more accurate reflection of all revenue and expenses for the upcoming school year. At this time, I am submitting for review the draft budget. If you should have any questions, please call me.

**OUR MISSION IS TO INSPIRE AND EQUIP OUR STUDENTS TO SUCCEED IN LIFE**

**BULLITT COUNTY PUBLIC SCHOOLS IS AN EQUAL EDUCATION AND EMPLOYMENT INSTITUTION**

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
<b>REVENUES</b>				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	32,492,326.02	25,000,000.00	25,000,000.00
<b>RECEIPTS</b>				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	55,596,658.29	56,500,000.00	56,500,000.00
1113	PSC PROPERTY TAX	1,448,661.80	1,400,000.00	1,400,000.00
1115	DELINQUENT PROPERTY TAX	703,494.99	400,000.00	400,000.00
1116	DISTILLED SPIRITS TAX	4,958,734.71	4,000,000.00	4,000,000.00
1117	MOTOR VEHICLE TAX	4,751,603.24	4,500,000.00	4,500,000.00
1118	UNMINED MINERALS TAX	20,816.14	9,000.00	9,000.00
	TOTAL AD VALOREM TAXES	67,479,969.17	66,809,000.00	66,809,000.00
SALES & USE TAXES				
1121	UTILITIES TAX	6,227,157.65	6,000,000.00	6,000,000.00
	TOTAL SALES & USE TAXES	6,227,157.65	6,000,000.00	6,000,000.00
PENALTIES & INTEREST ON TAXES				
1140	PENALTIES & INTEREST ON TAXES	246,393.33	147,814.50	147,814.50
	TOTAL PENALTIES & INTEREST ON TAXES	246,393.33	147,814.50	147,814.50
OTHER TAXES				
1191	OMITTED PROPERTY TAX	191,227.79	200,000.00	200,000.00
	TOTAL OTHER TAXES	191,227.79	200,000.00	200,000.00
TUITION				
1310	TUITION FROM INDIVIDUALS	174,832.04	85,000.00	85,000.00
	TOTAL TUITION	174,832.04	85,000.00	85,000.00
TRANSPORTATION				
1440	TRNSP FEES OTH PRIV (NOT IND)	107,835.81	35,000.00	35,000.00
	TOTAL TRANSPORTATION	107,835.81	35,000.00	35,000.00
EARNINGS ON INVESTMENTS				

## DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1510	INTEREST ON INVESTMENTS	1,891,764.92	1,500,000.00	1,500,000.00
	TOTAL EARNINGS ON INVESTMENTS	1,891,764.92	1,500,000.00	1,500,000.00
STUDENT ACTIVITIES				
1790	OTHER STUDENT ACTIVITY INCOME	93,789.20	90,000.00	90,000.00
	TOTAL STUDENT ACTIVITIES	93,789.20	90,000.00	90,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	80,902.37	65,000.00	65,000.00
1980	REFUND OF PRIOR YR EXPENDITURE	371,511.21	15,000.00	15,000.00
1990	MISCELLANEOUS REVENUE	158,754.37	65,000.00	65,000.00
1991	TRANSCRIPT FEES	1,035.00	500.00	500.00
1997	OTHER REIMBURSEMENTS	35,164.02	10,000.00	10,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	647,366.97	155,500.00	155,500.00
	TOTAL REVENUE FROM LOCAL SOURCES	77,060,336.88	75,022,314.50	75,022,314.50
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	37,535,538.00	36,658,092.00	36,658,092.00
	TOTAL STATE PROGRAM	37,535,538.00	36,658,092.00	36,658,092.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	91,051.00	.00	.00
3129	KSB/KSD TRANSP REIMBURSEMENT	9,319.00	.00	.00
	TOTAL OTHER STATE FUNDING	100,370.00	.00	.00
EXPENDITURE REIMBURSEMENTS				
3130	NCB SEEK	101,000.00	62,000.00	62,000.00
3131	STATE MISCELLANEOUS REIMBURSE	7,599.20	.00	.00
	TOTAL EXPENDITURE REIMBURSEMENTS	108,599.20	62,000.00	62,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REVENUE FOR/ON BEHALF PAY/STAT	36,295,718.65	36,295,718.65	36,295,718.65
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	36,295,718.65	36,295,718.65	36,295,718.65
	TOTAL REVENUE FROM STATE SOURCES	74,040,225.85	73,015,810.65	73,015,810.65
REVENUE FROM FEDERAL SOURCES				

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
<b>FEDERAL REIMBURSEMENT</b>				
4810	MEDICAID REIMBURSEMENTS	555,043.20	500,000.00	500,000.00
	TOTAL FEDERAL REIMBURSEMENT	555,043.20	500,000.00	500,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	555,043.20	500,000.00	500,000.00
<b>OTHER RECEIPTS</b>				
<b>INTERFUND TRANSFERS</b>				
5210	FUND TRANSFER	526,205.06	.00	.00
5220	INDIRECT COSTS TRANSFER	571,987.11	323,081.00	323,081.00
	TOTAL INTERFUND TRANSFERS	1,098,192.17	323,081.00	323,081.00
<b>SALE OR COMP FOR LOSS OF ASSETS</b>				
5332	LOSS COMP - BUILDINGS	140,221.08	.00	.00
5341	SALE OF EQUIPMENT ETC	34,139.14	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	20,353.33	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	194,713.55	.00	.00
	TOTAL OTHER RECEIPTS	1,292,905.72	323,081.00	323,081.00
	TOTAL RECEIPTS	152,948,511.65	148,861,206.15	148,861,206.15
	TOTAL REVENUES	185,440,837.67	173,861,206.15	173,861,206.15

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
<b>EXPENDITURES</b>			
<b>1000 INSTRUCTION</b>			
0100 SALARIES PERSONNEL SERVICES	58,303,470.21	62,152,887.48	62,152,887.48
0200 EMPLOYEE BENEFITS	4,341,336.55	4,339,560.49	4,339,560.49
0280 ON-BEHALF	27,336,640.11	27,336,640.11	27,336,640.11
0300 PURCHASED PROF AND TECH SERV	300,989.30	274,555.37	274,555.37
0400 PURCHASED PROPERTY SERVICES	8,036.66	9,300.00	9,300.00
0500 OTHER PURCHASED SERVICES	148,837.33	237,724.25	237,724.25
0600 SUPPLIES	1,543,833.97	2,161,882.77	2,161,882.77
0700 PROPERTY	44,764.05	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	70,937.08	56,381.21	56,381.21
0840 CONTINGENCY	.00	35,000.00	35,000.00
<b>TOTAL 1000 INSTRUCTION</b>	<b>92,098,845.26</b>	<b>96,603,931.68</b>	<b>96,603,931.68</b>
<b>2100 STUDENT SUPPORT SERVICES</b>			
0100 SALARIES PERSONNEL SERVICES	4,156,699.25	4,414,725.12	4,414,725.12
0200 EMPLOYEE BENEFITS	470,489.38	446,541.88	446,541.88
0280 ON-BEHALF	1,745,649.17	1,745,649.17	1,745,649.17
0300 PURCHASED PROF AND TECH SERV	48,535.94	84,413.97	84,413.97
0500 OTHER PURCHASED SERVICES	20,921.07	63,888.08	63,888.08
0600 SUPPLIES	80,226.10	126,595.76	126,595.76
0800 DEBT SERVICE AND MISCELLANEOUS	2,778.52	3,013.00	3,013.00
<b>TOTAL 2100 STUDENT SUPPORT SERVICES</b>	<b>6,525,299.43</b>	<b>6,884,826.98</b>	<b>6,884,826.98</b>
<b>2200 INSTRUCTIONAL STAFF SUPP SERV</b>			
0100 SALARIES PERSONNEL SERVICES	5,230,815.28	5,560,878.85	5,560,878.85
0200 EMPLOYEE BENEFITS	522,094.81	529,460.11	529,460.11
0280 ON-BEHALF	2,256,134.10	2,256,134.10	2,256,134.10
0300 PURCHASED PROF AND TECH SERV	651,511.89	801,910.45	801,910.45
0400 PURCHASED PROPERTY SERVICES	1,061,413.51	1,407,200.00	1,407,200.00
0500 OTHER PURCHASED SERVICES	115,268.26	154,964.35	154,964.35
0600 SUPPLIES	986,057.70	1,292,529.81	1,292,529.81
0700 PROPERTY	684,665.12	2,008,720.00	2,008,720.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,641.90	34,209.00	34,209.00
<b>TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV</b>	<b>11,509,602.57</b>	<b>14,046,006.67</b>	<b>14,046,006.67</b>
<b>2300 DISTRICT ADMIN SUPPORT</b>			
0100 SALARIES PERSONNEL SERVICES	364,589.59	395,738.20	395,738.20
0200 EMPLOYEE BENEFITS	-337,901.33	220,168.02	220,168.02
0280 ON-BEHALF	158,083.28	158,083.28	158,083.28
0300 PURCHASED PROF AND TECH SERV	1,930,276.20	2,320,280.00	2,320,280.00
0500 OTHER PURCHASED SERVICES	1,074,895.31	1,381,050.00	1,381,050.00
0600 SUPPLIES	45,970.40	28,577.88	28,577.88
0800 DEBT SERVICE AND MISCELLANEOUS	144,037.93	157,427.12	157,427.12

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2300 DISTRICT ADMIN SUPPORT	3,379,951.38	4,661,324.50	4,661,324.50
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	6,811,818.63	7,100,628.48	7,100,628.48
0200 EMPLOYEE BENEFITS	919,644.63	1,937,084.82	1,937,084.82
0280 ON-BEHALF	2,683,548.70	2,683,548.70	2,683,548.70
0300 PURCHASED PROF AND TECH SERV	15,985.01	24,035.64	24,035.64
0400 PURCHASED PROPERTY SERVICES	147,891.89	190,322.00	190,322.00
0500 OTHER PURCHASED SERVICES	42,675.31	52,585.09	52,585.09
0600 SUPPLIES	216,724.43	284,438.75	284,438.75
0700 PROPERTY	21,400.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	34,083.57	35,709.80	35,709.80
TOTAL 2400 SCHOOL ADMIN SUPPORT	10,893,772.17	12,308,353.28	12,308,353.28
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	1,301,581.17	1,440,851.68	1,440,851.68
0200 EMPLOYEE BENEFITS	248,619.68	243,666.69	243,666.69
0280 ON-BEHALF	403,574.96	403,574.96	403,574.96
0300 PURCHASED PROF AND TECH SERV	370,248.26	457,374.15	457,374.15
0400 PURCHASED PROPERTY SERVICES	20,839.63	25,322.00	25,322.00
0500 OTHER PURCHASED SERVICES	304,088.39	359,834.52	359,834.52
0600 SUPPLIES	235,596.55	288,817.19	288,817.19
0700 PROPERTY	156,386.66	211,853.31	211,853.31
0800 DEBT SERVICE AND MISCELLANEOUS	-9,695.93	12,175.00	12,175.00
0840 CONTINGENCY	.00	260,000.00	260,000.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	3,031,239.37	3,703,469.50	3,703,469.50
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	3,587,805.24	4,172,594.63	4,172,594.63
0200 EMPLOYEE BENEFITS	1,091,683.87	1,111,279.13	1,111,279.13
0280 ON-BEHALF	710,956.10	710,956.10	710,956.10
0300 PURCHASED PROF AND TECH SERV	383,107.20	1,924,107.69	1,924,107.69
0400 PURCHASED PROPERTY SERVICES	2,431,534.63	2,821,857.22	2,821,857.22
0500 OTHER PURCHASED SERVICES	15,191.82	22,100.00	22,100.00
0600 SUPPLIES	2,697,982.06	3,101,487.97	3,101,487.97
0700 PROPERTY	616,383.30	50,000.00	50,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	19,513.80	179,392.00	179,392.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	11,554,158.02	14,093,774.74	14,093,774.74
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	3,982,633.40	5,185,729.60	5,185,729.60
0200 EMPLOYEE BENEFITS	1,320,022.62	1,589,952.44	1,589,952.44
0280 ON-BEHALF	772,941.06	772,941.06	772,941.06
0300 PURCHASED PROF AND TECH SERV	25,773.95	36,500.00	36,500.00
0400 PURCHASED PROPERTY SERVICES	63,060.11	61,018.00	61,018.00
0500 OTHER PURCHASED SERVICES	526,759.44	482,500.00	482,500.00

## DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600	SUPPLIES	960,570.70	1,338,785.20	1,338,785.20
0700	PROPERTY	1,090,160.00	2,242,366.00	2,242,366.00
0800	DEBT SERVICE AND MISCELLANEOUS	14,961.59	18,500.00	18,500.00
	TOTAL 2700 STUDENT TRANSPORTATION	8,756,882.87	11,728,292.30	11,728,292.30
3300	COMMUNITY SERVICES			
0200	EMPLOYEE BENEFITS	85.41	.00	.00
	TOTAL 3300 COMMUNITY SERVICES	85.41	.00	.00
5100	DEBT SERVICE			
0800	DEBT SERVICE AND MISCELLANEOUS	.00	934,844.53	934,844.53
	TOTAL 5100 DEBT SERVICE	.00	934,844.53	934,844.53
5200	FUND TRANSFERS			
0900	OTHER ITEMS	1,556,362.61	2,509,823.00	2,509,823.00
	TOTAL 5200 FUND TRANSFERS	1,556,362.61	2,509,823.00	2,509,823.00
5300	CONTINGENCY			
0840	CONTINGENCY	.00	6,386,558.97	6,386,558.97
	TOTAL 5300 CONTINGENCY	.00	6,386,558.97	6,386,558.97
	TOTAL EXPENDITURES	149,306,199.09	173,861,206.15	173,861,206.15
	TOTAL FOR GENERAL FUND (1)	36,134,638.58	.00	.00

SPECIAL REV STUDENT ACT FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	57,756.96	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	57,756.96	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	512,791.51	.00	.00
1720	SALES	39,511.16	.00	.00
1730	CLUB & OTHER DUES	68,422.23	.00	.00
1740	STUDENT FEES	787,503.97	.00	.00
1750	REVENUE FROM ENTERPRISE ACTIV	31,803.24	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	1,528,063.38	.00	.00
	TOTAL STUDENT ACTIVITIES	2,968,095.49	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	57,027.23	.00	.00
1990	MISCELLANEOUS REVENUE	11,235.47	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	68,262.70	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	3,094,115.15	.00	.00
	TOTAL RECEIPTS	3,094,115.15	.00	.00
	TOTAL REVENUES	3,094,115.15	.00	.00



## DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REV STUDENT ACT FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
<b>EXPENDITURES</b>				
<b>1000 INSTRUCTION</b>				
0300	PURCHASED PROF AND TECH SERV	270,728.77	.00	.00
0400	PURCHASED PROPERTY SERVICES	1,202.25	.00	.00
0500	OTHER PURCHASED SERVICES	44,067.09	.00	.00
0600	SUPPLIES	1,506,707.97	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	299,109.70	.00	.00
	TOTAL 1000 INSTRUCTION	2,121,815.78	.00	.00
<b>2100 STUDENT SUPPORT SERVICES</b>				
0300	PURCHASED PROF AND TECH SERV	129.00	.00	.00
0600	SUPPLIES	4,570.23	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	4,143.38	.00	.00
	TOTAL 2100 STUDENT SUPPORT SERVICES	8,842.61	.00	.00
<b>2200 INSTRUCTIONAL STAFF SUPP SERV</b>				
0300	PURCHASED PROF AND TECH SERV	2,574.03	.00	.00
0600	SUPPLIES	58,987.07	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	4,616.54	.00	.00
	TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	66,177.64	.00	.00
<b>3900 OTHER NON-INSTRUCTION</b>				
0300	PURCHASED PROF AND TECH SERV	3,742.47	.00	.00
0600	SUPPLIES	9,037.57	.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	16,645.12	.00	.00
	TOTAL 3900 OTHER NON-INSTRUCTION	29,425.16	.00	.00
<b>5200 FUND TRANSFERS</b>				
0900	OTHER ITEMS	776,962.20	.00	.00
	TOTAL 5200 FUND TRANSFERS	776,962.20	.00	.00
	TOTAL EXPENDITURES	3,003,223.39	.00	.00
	TOTAL FOR SPECIAL REV STUDENT ACT FUN (25)	90,891.76	.00	.00

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,207,045.00	.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,168,899.00	1,170,000.00	1,170,000.00
	TOTAL RESTRICTED	1,168,899.00	1,170,000.00	1,170,000.00
	TOTAL REVENUE FROM STATE SOURCES	1,168,899.00	1,170,000.00	1,170,000.00
	TOTAL RECEIPTS	1,168,899.00	1,170,000.00	1,170,000.00
	TOTAL REVENUES	2,375,944.00	1,170,000.00	1,170,000.00

CAPITAL OUTLAY FUND (310)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	.00	1,170,000.00	1,170,000.00
TOTAL 5100 DEBT SERVICE	.00	1,170,000.00	1,170,000.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	1,356,928.39	.00	.00
TOTAL 5200 FUND TRANSFERS	1,356,928.39	.00	.00
TOTAL EXPENDITURES	1,356,928.39	1,170,000.00	1,170,000.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	1,019,015.61	.00	.00

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	72,431.28	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	17,070,774.00	18,304,542.00	18,304,542.00
	TOTAL AD VALOREM TAXES	17,070,774.00	18,304,542.00	18,304,542.00
	TOTAL REVENUE FROM LOCAL SOURCES	17,070,774.00	18,304,542.00	18,304,542.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	4,162,277.00	2,948,508.00	2,948,508.00
	TOTAL RESTRICTED	4,162,277.00	2,948,508.00	2,948,508.00
	TOTAL REVENUE FROM STATE SOURCES	4,162,277.00	2,948,508.00	2,948,508.00
	TOTAL RECEIPTS	21,233,051.00	21,253,050.00	21,253,050.00
	TOTAL REVENUES	21,305,482.28	21,253,050.00	21,253,050.00

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5200 FUND TRANSFERS				
0900	OTHER ITEMS	20,896,432.87	21,253,050.00	21,253,050.00
	TOTAL 5200 FUND TRANSFERS	20,896,432.87	21,253,050.00	21,253,050.00
	TOTAL EXPENDITURES	20,896,432.87	21,253,050.00	21,253,050.00
	TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	409,049.41	.00	.00

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	REVENUE FOR/ON BEHALF PAY/STAT	938,382.21	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	938,382.21	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	938,382.21	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	17,300,761.02	21,253,050.00	21,253,050.00
	TOTAL INTERFUND TRANSFERS	17,300,761.02	21,253,050.00	21,253,050.00
	TOTAL OTHER RECEIPTS	17,300,761.02	21,253,050.00	21,253,050.00
	TOTAL RECEIPTS	18,239,143.23	21,253,050.00	21,253,050.00
	TOTAL REVENUES	18,239,143.23	21,253,050.00	21,253,050.00

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
5100 DEBT SERVICE				
0800	DEBT SERVICE AND MISCELLANEOUS	21,001,611.98	21,253,050.00	21,253,050.00
	TOTAL 5100 DEBT SERVICE	21,001,611.98	21,253,050.00	21,253,050.00
	TOTAL EXPENDITURES	21,001,611.98	21,253,050.00	21,253,050.00
	TOTAL FOR DEBT SERVICE FUND (400)	-2,762,468.75	.00	.00

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	2,138,367.47	1,522,600.99	1,522,600.99
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	72,696.27	75,000.00	75,000.00
	TOTAL EARNINGS ON INVESTMENTS	72,696.27	75,000.00	75,000.00
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PROG	1,624,837.39	1,600,000.00	1,600,000.00
	TOTAL FOOD SERVICE	1,624,837.39	1,600,000.00	1,600,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	10,966.70	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	10,966.70	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,708,500.36	1,675,000.00	1,675,000.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	53,558.35	55,000.00	55,000.00
	TOTAL RESTRICTED	53,558.35	55,000.00	55,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REVENUE FOR/ON BEHALF PAY/STAT	573,929.28	573,929.28	573,929.28
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	573,929.28	573,929.28	573,929.28
	TOTAL REVENUE FROM STATE SOURCES	627,487.63	628,929.28	628,929.28
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	5,520,446.59	4,946,247.68	4,946,247.68
	TOTAL RESTRICTED THROUGH THE STATE	5,520,446.59	4,946,247.68	4,946,247.68



FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	544,037.00	.00	.00
	TOTAL UNDEFINED REV TYPE	544,037.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	6,064,483.59	4,946,247.68	4,946,247.68
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	4,169.61	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	4,169.61	.00	.00
	TOTAL OTHER RECEIPTS	4,169.61	.00	.00
	TOTAL RECEIPTS	8,404,641.19	7,250,176.96	7,250,176.96
	TOTAL REVENUES	10,543,008.66	8,772,777.95	8,772,777.95

## DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
<b>EXPENDITURES</b>			
<b>3100 FOOD SERVICE OPERATION</b>			
0100 SALARIES PERSONNEL SERVICES	2,897,330.42	3,034,092.58	3,034,092.58
0200 EMPLOYEE BENEFITS	371,825.17	861,055.10	861,055.10
0280 ON-BEHALF	573,929.28	573,929.28	573,929.28
0300 PURCHASED PROF AND TECH SERV	43,772.14	28,500.00	28,500.00
0400 PURCHASED PROPERTY SERVICES	256,212.68	144,430.00	144,430.00
0500 OTHER PURCHASED SERVICES	44,245.26	39,750.00	39,750.00
0600 SUPPLIES	3,787,775.53	3,539,250.00	3,539,250.00
0700 PROPERTY	.00	83,845.99	83,845.99
0800 DEBT SERVICE AND MISCELLANEOUS	9,067.00	7,925.00	7,925.00
0840 CONTINGENCY	.00	200,000.00	200,000.00
TOTAL 3100 FOOD SERVICE OPERATION	7,984,157.48	8,512,777.95	8,512,777.95
<b>5200 FUND TRANSFERS</b>			
0900 OTHER ITEMS	402,886.97	260,000.00	260,000.00
TOTAL 5200 FUND TRANSFERS	402,886.97	260,000.00	260,000.00
TOTAL EXPENDITURES	8,387,044.45	8,772,777.95	8,772,777.95
TOTAL FOR FOOD SERVICE FUND (51)	2,155,964.21	.00	.00

FOOD SERVICE FUND (51)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	185,440,837.67	173,861,206.15	173,861,206.15
TOTAL OF EXPENDITURES FUND 1	149,306,199.09	173,861,206.15	173,861,206.15
TOTAL FOR FUND 1	36,134,638.58	.00	.00
TOTAL OF REVENUES FUND 25	3,094,115.15	.00	.00
TOTAL OF EXPENDITURES FUND 25	3,003,223.39	.00	.00
TOTAL FOR FUND 25	90,891.76	.00	.00
TOTAL OF REVENUES FUND 310	2,375,944.00	1,170,000.00	1,170,000.00
TOTAL OF EXPENDITURES FUND 310	1,356,928.39	1,170,000.00	1,170,000.00
TOTAL FOR FUND 310	1,019,015.61	.00	.00
TOTAL OF REVENUES FUND 320	21,305,482.28	21,253,050.00	21,253,050.00
TOTAL OF EXPENDITURES FUND 320	20,896,432.87	21,253,050.00	21,253,050.00
TOTAL FOR FUND 320	409,049.41	.00	.00
TOTAL OF REVENUES FUND 400	18,239,143.23	21,253,050.00	21,253,050.00
TOTAL OF EXPENDITURES FUND 400	21,001,611.98	21,253,050.00	21,253,050.00
TOTAL FOR FUND 400	-2,762,468.75	.00	.00
TOTAL OF REVENUES FUND 51	10,543,008.66	8,772,777.95	8,772,777.95
TOTAL OF EXPENDITURES FUND 51	8,387,044.45	8,772,777.95	8,772,777.95
TOTAL FOR FUND 51	2,155,964.21	.00	.00
GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX			
GRAND TOTAL OF REVENUES	222,759,387.76	205,057,034.10	205,057,034.10
GRAND TOTAL OF EXPENDITURES	182,949,828.19	205,057,034.10	205,057,034.10
GRAND TOTAL	39,809,559.57	.00	.00

## REPORT OPTIONS

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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	

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\*\* END OF REPORT - Generated by Lisa Lewis \*\*