



Mercer County Schools

2026-27 Draft Budget

The Draft Budget is the first step in the budgeting process. There are very few hard facts known at this time. This is a preliminary look at a conservative forecast.

Budget Cycle



Key Budget Takeaways

- Total revenue budgeted at \$31.7 million.
- Receipts for the year budgeted at \$24.2 million.
- Includes a beginning balance of \$7.5 million.
- No change in local general fund revenue (tax revenue).
- Increase in SEEK Revenue.
- Total expenses budgeted at \$26.4 million.
- Decrease of \$552,310 in budgeted expenses compared to FY26 Working Budget.
- Draft Budget has a healthy contingency.
- Increase of step only for salary/fringe.
- Updated other expense categories after reviewing historical actuals.
- No changes have been made to Fund 2 at this time, as it is way too early to predict what those revenues will look like next fiscal year.

Changes from

FY26 Working Budget to FY27 Draft Budget

- Updated revenue as projected
- Updated beginning balance as projected
- Updated salary/fringe expenses due to step increase of current staff
- Updated non-salary/fringe expenses due to historical trends

Draft Budget Comparisons

	FY22	FY23	FY24	FY25	FY26	FY27
Total Revenue	\$22,704,850	\$23,481,850	\$25,251,170	\$25,973,910	\$28,536,500	\$31,700,000
Total Expenses	\$21,793,074	\$22,963,965	\$23,145,849	\$24,867,584	\$25,767,302	\$26,360,720
Ending Balance	\$911,776	\$517,885	\$2,105,321	\$1,106,326	\$2,769,198	\$5,339,280
Contingency Percentage	4.18%	2.26%	9.10%	4.45%	10.75%	20.25%

**Mercer County Schools
General Fund
Draft Budget
2026-27**

REVENUES	\$31,700,000
EXPENDITURES	\$26,360,720
ENDING BALANCE	\$5,339,280
CONTINGENCY PERCENTAGE	20.25%

Revenue	
Line Item	Budget
0999 Beginning Balance	\$7,500,000
1111 General Property Tax	\$8,100,000
1113 PSC Property Tax	\$1,000,000
1115 Delinquent Property Tax	\$100,000
1117 Motor Vehicle Tax	\$1,000,000
1121 Utilities Tax	\$1,500,000
1191 Omitted Property Tax	\$7,500
1310 Tuition	\$20,000
1410 Transportation Fees	\$3,500
1510 Interest	\$250,000
1520 Dividends	\$0
1819 Other Fees	\$0
1920 Contributions/Donations	\$5,000
1925 Reimbursements	\$0
1980 Refund of Prior Year Expense	\$0
1990 Miscellaneous Revenue	\$15,000
1994 Returned Payments	\$0
1997 Other Reimbursements	\$0
3111 SEEK Revenue	\$12,000,000
3122 Vocational Transportation	\$66,000
3129 KSB/KSD Transportation Reimb	\$0
3130 National Board Reimbursement	\$8,000
3132 Speech Additional State Reimb	\$10,000
4810 Medicaid Reimbursement	\$0
5210 Fund Transfers In	\$0
5220 Indirect Cost Transfers	\$115,000
5311 Sale of Land & Improvements	\$0
5332 Loss Comp- Buildings	\$0
5341 Sale of Equipment	\$0
5342 Equipment	\$0
5500 Capital Lease Proceeds	\$0
Total	\$31,700,000
Salary/Fringe	Total
Line Item	Budget
0110 Certified Regular Salary	\$12,800,000
0111 Certified Extended Days	\$565,000
0112 Certified Extra Service	\$509,299
0113 Certified Additional Time	\$96,850
0114 National Board Pay	\$8,816
0116 Speech Additional	\$9,366
0120 Certified Substitute Pay	\$214,010
0130 Classified Regular Pay	\$3,933,027
0131 Classified Additional Pay	\$297,018
0140 Classified Overtime Pay	\$20,000
0150 Classified Substitute Pay	\$45,000
0170 Paraprofessional Coaches	\$125,000
0190 Board Per Diem	\$20,000
0221 FICA	\$214,287
0222 Medicare	\$253,913
0231 Teachers Retirement	\$447,149
0232 Classified Retirement	\$613,538
0253 Unemployment	\$26,000
0291 Accrued Sick Leave Paid	\$250,000
Total	\$20,448,273

Professional & Technical Services	
Line Item	Budget
0311 Tax Collection Fees	\$300,000
0312 KSBA Policy Services	\$7,500
0322 Education Consultant	\$5,000
0335 Other Professional Consultant	\$5,000
0338 Registration Fees	\$68,000
0339 Other Professional Training & Svcs	\$0
0341 Drug Testing	\$12,000
0342 Auditing Services	\$20,000
0343 Legal Services	\$35,000
0345 Medical Services	\$9,500
0346 Architect & Engineering Svcs	\$25,000
0347 Security Services	\$78,385
0349 Other Professional Services	\$150,000
Total	\$715,385

Supplies	
Line Item	Budget
0610 General Supplies	\$515,066
0616 Food Non Instructional	\$34,200
0617 Food Instructional Non Food Service	\$3,600
0621 Natural Gas	\$68,000
0622 Electricity	\$589,000
0624 Gasoline	\$0
0627 Diesel Fuel	\$200,000
0629 Alternative Fuels	\$40,000
0630 Food	\$0
0641 Library Books	\$4,000
0642 Periodicals & Newspapers	\$0
0643 Supplementary Books/Study Guides	\$3,150
0644 Textbooks	\$1,500
0645 Audiovisual Materials	\$0
0646 Tests	\$6,265
0650 Computer Related Supplies	\$168,335
0653 Technology Software (Multi-Year)	\$60,623
0661 Lubricants	\$12,636
0662 Tires & Lubes	\$44,801
0663 Repair Parts	\$137,165
0673 Fees/Registrations (Students)	\$0
0674 Awards	\$3,500
0676 Scholarships	\$25,000
0679 Other Student Activities	\$0
0692 Health Supplies	\$900
0694 Equipment Supplies	\$55,517
0695 Furniture/Fixtures Supplies	\$4,300
0697 Other Supplies & Materials	\$40,300
Total	\$2,017,858

Purchased Property Services

Line Item	Budget
0411 Water/Sewage	\$160,500
0421 Sanitation Services	\$45,000
0424 Contract Grounds Service	\$90,000
0425 Pest Control Services	\$10,000
0426 Laundry/Dry Cleaning Svcs	\$4,800
0431 Non Tech Related Repairs & Maint	\$75,000
0432 Tech Related Repairs & Maint	\$2,000
0433 Equipment Repair & Maint	\$25,000
0434 Building Repairs & Maintenance	\$170,000
0435 Vehicle Repairs & Maintenance	\$55,000
0437 Plumbing Repairs & Maintenance	\$15,000
0439 Other Repairs & Maintenance	\$200,000
0443 Copier Rental	\$76,100
0449 Other Rental	\$25,000
Total	\$953,400

Property	
Line Item	Budget
0710 Land	\$0
0731 Machinery	\$25,000
0732 Vehicles	\$540,000
0733 Furniture & Fixtures	\$6,000
0734 Tech Related Hardware	\$22,000
0735 Tech Software	\$7,000
0739 Other Equipment	\$17,000
Total	\$617,000

Debt Service/Miscellaneous

Line Item	Budget
0522 Property Insurance	\$325,000
0523 Fidelity Bond	\$4,400
0524 Fleet Insurance	\$125,000
0529 Other Insurance	\$350,000
0531 Postage	\$14,469
0532 Telephone	\$19,750
0533 On-Line Network	\$2,500
0534 Cell Phone Service	\$8,500
0539 Other Communication	\$12,000
0542 Newspaper Advertising	\$2,750
0549 Other Advertising	\$0
0559 Other Printing	\$5,000
0580 Travel	\$125,000
0591 G Local Purch Svcs (Locksmith)	\$0
0591 H Local Purch Svcs (HVAC/Plumbing)	\$50,000
Total	\$1,044,369

Debt Service/Miscellaneous	
Line Item	Budget
0810 Dues & Fees	\$20,300
0831 Principal	\$220,000
0832 Interest	\$132,114
0891 Graduation Expenses	\$4,500
0893 Uniforms	\$42,000
0894 Instructional Field Trips	\$2,000
0896 Student Wages	\$14,000
0899 Other Miscellaneous	\$79,521
Total	\$514,435

Other Items

Line Item	Budget
0910 Fund Transfers Out	\$50,000
Total	\$50,000

Mercer County Schools -General Fund - Draft Budget 2026-27

Revenue	Actual FY22	Actual FY23	Actual FY24	Actual FY25	Difference in FY25 & FY24		2025-26 Working Budget	2026-27 Draft Budget	Difference
0999 Beginning Balance	\$ 5,174,846	\$ 5,618,847	\$ 6,965,946	\$ 8,557,760	\$1,591,814	30.76%	\$ 8,750,000	\$ 7,500,000	\$ 1,250,000
1111 General Property Tax	\$ 5,959,814	\$ 6,239,422	\$ 6,752,052	\$ 7,456,658	\$704,606	11.82%	\$ 7,900,000	\$ 8,100,000	\$ (200,000)
1113 PSC Property Tax	\$ 1,022,911	\$ 1,000,320	\$ 1,003,073	\$ 1,095,680	\$92,607	9.05%	\$ 1,000,000	\$ 1,000,000	\$ -
1115 Delinquent Property Tax	\$ 127,574	\$ 121,362	\$ 105,052	\$ 171,250	\$66,198	51.89%	\$ 100,000	\$ 100,000	\$ -
1117 Motor Vehicle Tax	\$ 960,467	\$ 1,127,429	\$ 1,115,113	\$ 1,174,870	\$59,757	6.22%	\$ 975,000	\$ 1,000,000	\$ (25,000)
1121 Utilities Tax	\$ 1,458,738	\$ 1,810,154	\$ 1,662,497	\$ 1,536,537	(\$125,960)	-8.63%	\$ 1,500,000	\$ 1,500,000	\$ -
1191 Omitted Property Tax	\$ 90,363	\$ 7,195	\$ 7,889	\$ 9,130	\$1,241	1.37%	\$ 7,500	\$ 7,500	\$ -
1310 Tuition	\$ 7,305	\$ 24,505	\$ 23,539	\$ 24,160	\$621	8.50%	\$ 20,000	\$ 20,000	\$ -
1410 Transportation Fees	\$ -	\$ 2,318	\$ 4,646	\$ 4,604	(\$42)	2318.00%	\$ 3,500	\$ 3,500	\$ -
1510 Interest	\$ 42,257	\$ 47,600	\$ 350,608	\$ 330,190	(\$20,418)	-48.32%	\$ 250,000	\$ 250,000	\$ -
1520 Dividends on Investments	\$ -	\$ -	\$ 30,496	\$ 15,229	(\$15,268)	100.00%	\$ -	\$ -	\$ -
1819 Other Fees	\$ 339	\$ 5,254	\$ 3,087	\$ -	(\$3,087)	-910.81%	\$ 1,500	\$ -	\$ 1,500
1911 Building Rental	\$ -	\$ 150	\$ -	\$ -	\$0	150.00%	\$ -	\$ -	\$ -
1920 Contributions/Donations	\$ 500	\$ 500	\$ 18,910	\$ 4,732	(\$14,178)	-2835.60%	\$ 5,000	\$ 5,000	\$ -
1925 Reimbursements	\$ 5,390	\$ 7,447	\$ -	\$ 16,318	\$16,318	302.75%	\$ -	\$ -	\$ -
1980 Refund of Prior Year Expense	\$ 51	\$ 62,668	\$ (8,421)	\$ 65,498	\$73,919	143756.09%	\$ -	\$ -	\$ -
1990 Miscellaneous Revenue	\$ 33,512	\$ 48,929	\$ 12,082	\$ 97,847	\$85,765	255.93%	\$ 15,000	\$ 15,000	\$ -
1994 Returned Payments	\$ (270)	\$ (406)	\$ (53)	\$ -	\$53	-19.44%	\$ -	\$ -	\$ -
1997 Other Reimbursements	\$ 3,890	\$ 10,469	\$ 7,297	\$ 7,158	(\$139)	-3.58%	\$ -	\$ -	\$ -
3111 SEEK Revenue	\$ 10,707,767	\$ 11,012,164	\$ 10,454,894	\$ 11,407,225	\$952,331	8.89%	\$ 11,700,000	\$ 12,000,000	\$ (300,000)
3122 Vocational Transportation	\$ 30,444	\$ 73,522	\$ 71,198	\$ 68,664	(\$2,534)	-8.32%	\$ 70,000	\$ 66,000	\$ 4,000
3129 KSB/KSD Transportation Reimb	\$ -	\$ -	\$ -	\$ 877	\$877	#DIV/0!	\$ -	\$ -	\$ -
3130 National Board Reimbursement	\$ 5,989	\$ 8,000	\$ 8,000	\$ 8,000	\$0	0.00%	\$ 8,000	\$ 8,000	\$ -
3132 Speech Additional State Reimb	\$ -	\$ 10,000	\$ 8,000	\$ 10,000	\$2,000	10000.00%	\$ 10,000	\$ 10,000	\$ -
4810 Medicaid Reimbursement	\$ 5,917	\$ 4,980	\$ 5,120	\$ -	(\$5,120)	-86.52%	\$ -	\$ -	\$ -
5210 Fund Transfers In	\$ 309,987	\$ 900,787	\$ 516,555	\$ 193,478	(\$323,076)	-104.22%	\$ -	\$ -	\$ -
5220 Indirect Cost Transfers	\$ 92,106	\$ 181,631	\$ 184,931	\$ 115,656	(\$69,275)	-75.21%	\$ 115,000	\$ 115,000	\$ -
5311 Sale of Land & Improvements	\$ -	\$ 10,000	\$ 100,000	\$ -	(\$100,000)	10000.00%	\$ -	\$ -	\$ -
5332 Loss Comp - Buildings	\$ -	\$ -	\$ 8,603	\$ 8,500	(\$103)	100.00%	\$ -	\$ -	\$ -
5341 Sale of Equipment	\$ 12,603	\$ 99	\$ -	\$ 1,450	\$1,450	11.50%	\$ -	\$ -	\$ -
5342 Equipment	\$ 29,320	\$ -	\$ 10,474	\$ 1,000	(\$9,474)	-32.31%	\$ -	\$ -	\$ -
5500 Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -
Revenue Total	\$ 26,081,821	\$ 28,335,346	\$ 29,421,588	\$ 32,382,473	\$2,960,885	11.35%	\$ 32,430,500	\$ 31,700,000	\$ 730,500

Salary/Fringe									
0110 Certified Regular Salary	\$ 9,998,935	\$ 10,172,535	\$ 10,349,063	\$ 11,554,566	\$1,205,503	12.06%	\$ 12,351,513	\$ 12,800,000	\$ (448,487)
0111 Certified Extended Days	\$ 450,088	\$ 432,582	\$ 435,075	\$ 513,107	\$78,032	17.34%	\$ 547,506	\$ 565,000	\$ (17,494)
0112 Certified Extra Service	\$ 364,473	\$ 429,142	\$ 414,352	\$ 378,557	(\$35,795)	-9.82%	\$ 504,349	\$ 509,299	\$ (4,950)
0113 Certified Additional Time	\$ 172,524	\$ 145,950	\$ 106,737	\$ 245,313	\$138,577	80.32%	\$ 96,650	\$ 96,850	\$ (200)
0114 National Board Pay	\$ 11,000	\$ 8,000	\$ 8,000	\$ 8,560	\$561	5.10%	\$ 8,816	\$ 8,816	\$ -

0116 Speech Additional	\$ -	\$ 8,083	\$ 6,000	\$ 8,473	\$ 2,473	8083.00%	\$ 9,366	\$ 9,366	\$ -
0120 Certified Substitute Pay	\$ 171,328	\$ 319,963	\$ 136,126	\$ 191,961	\$ 55,835	32.59%	\$ 214,010	\$ 214,010	\$ -
0130 Classified Regular Pay	\$ 2,794,438	\$ 3,182,260	\$ 3,212,642	\$ 3,463,181	\$ 250,539	8.97%	\$ 3,935,439	\$ 3,933,027	\$ 2,412
0131 Classified Additional Pay	\$ 260,845	\$ 264,910	\$ 274,560	\$ 266,915	(\$7,645)	-2.93%	\$ 291,168	\$ 297,018	\$ (5,850)
0140 Classified Overtime Pay	\$ 22,986	\$ 18,010	\$ 18,105	\$ 16,197	(\$1,908)	-8.30%	\$ 27,500	\$ 20,000	\$ 7,500
0150 Classified Substitute Pay	\$ 26,764	\$ 23,549	\$ 61,846	\$ 30,380	(\$31,465)	-117.57%	\$ 52,810	\$ 45,000	\$ 7,810
0170 Paraprofessional Coaches	\$ 76,921	\$ 79,625	\$ 84,125	\$ 116,943	\$ 32,818	42.66%	\$ 125,000	\$ 125,000	\$ -
0190 Board Per Diem	\$ 20,400	\$ 15,000	\$ 14,850	\$ 15,300	\$ 450	2.21%	\$ 30,000	\$ 20,000	\$ 10,000
0221 FICA	\$ 164,618	\$ 193,657	\$ 195,180	\$ 206,362	\$ 11,182	6.79%	\$ 214,846	\$ 214,287	\$ 559
0222 Medicare	\$ 199,671	\$ 209,364	\$ 207,825	\$ 234,027	\$ 26,202	13.12%	\$ 254,414	\$ 253,913	\$ 501
0231 Teachers Retirement	\$ 352,942	\$ 357,517	\$ 356,889	\$ 404,428	\$ 47,539	13.47%	\$ 444,597	\$ 447,149	\$ (2,552)
0232 Classified Retirement	\$ 726,761	\$ 845,227	\$ 741,666	\$ 645,144	(\$96,522)	-13.28%	\$ 641,532	\$ 613,538	\$ 27,994
0253 Unemployment	\$ 23,803	\$ 25,504	\$ 23,620	\$ 24,124	\$ 504	2.12%	\$ 22,190	\$ 26,000	\$ (3,810)
0291 Accrued Sick Leave Paid	\$ 235,098	\$ 118,855	\$ 8,542	\$ 236,631	\$ 228,089	97.02%	\$ 275,000	\$ 250,000	\$ 25,000
Salary/Fringe Total	\$ 16,073,595	\$ 16,849,731	\$ 16,655,201	\$ 18,560,168	\$ 1,904,967	11.85%	\$ 20,046,706	\$ 20,448,273	\$ (401,567)

Professional & Technical Services									
0311 Tax Collection Fees	\$ 243,656	\$ 258,200	\$ 232,275	\$ 297,526	\$ 65,251	26.78%	\$ 280,000.00	\$ 300,000	\$ (20,000)
0312 KSBA Policy Services	\$ 5,090	\$ 5,090	\$ 5,200	\$ 5,200	\$ 0	0.00%	\$ 9,000	\$ 7,500	\$ 1,500
0322 Education Consultant	\$ 500	\$ 3,800	\$ 5,000	\$ 4,000	(\$1,000)	-200.00%	\$ 5,000	\$ 5,000	\$ -
0335 Other Professional Consultant	\$ 4,550	\$ -	\$ -	\$ -	\$ 0	0.00%	\$ 5,000	\$ 5,000	\$ -
0338 Registration Fees	\$ 52,188	\$ 58,673	\$ 44,497	\$ 82,138	\$ 37,641	72.13%	\$ 62,050	\$ 68,000	\$ (5,950)
0339 Other Professional Training & Svcs	\$ -	\$ 424	\$ -	\$ 9,147	\$ 9,147	424.00%	\$ -	\$ -	\$ -
0341 Drug Testing	\$ 8,285	\$ 9,252	\$ 7,239	\$ 10,534	\$ 3,295	39.77%	\$ 12,000	\$ 12,000	\$ -
0342 Auditing Services	\$ 18,300	\$ 19,961	\$ 19,575	\$ 19,575	\$ 0	0.00%	\$ 20,000	\$ 20,000	\$ -
0343 Legal Services	\$ 23,374	\$ 39,185	\$ 28,889	\$ 12,390	(\$16,499)	-70.59%	\$ 45,000	\$ 35,000	\$ 10,000
0345 Medical Services	\$ 5,243	\$ 5,447	\$ 4,679	\$ 8,746	\$ 4,067	77.57%	\$ 9,500	\$ 9,500	\$ -
0346 Architect & Engineering Svcs	\$ 17,225	\$ 13,469	\$ -	\$ -	\$ 0	0.00%	\$ 25,000	\$ 25,000	\$ -
0347 Security Services	\$ 66,165	\$ 66,322	\$ 67,595	\$ 61,635	(\$5,960)	-9.01%	\$ 78,385	\$ 78,385	\$ -
0349 Other Professional Services	\$ 105,991	\$ 30,693	\$ 53,350	\$ 137,869	\$ 84,519	79.74%	\$ 168,800	\$ 150,000	\$ 18,800
Professional & Technical Services Total	\$ 550,566	\$ 510,515	\$ 468,299	\$ 648,760	\$ 180,461	32.78%	\$ 719,735	\$ 715,385	\$ 4,350

Purchased Property Services									
0411 Water/Sewage	\$ 52,538	\$ 95,681	\$ 114,687	\$ 151,101	\$ 36,414	69.31%	\$ 160,500	\$ 160,500	\$ -
0421 Sanitation Services	\$ 28,518	\$ 29,214	\$ 36,439	\$ 43,139	\$ 6,700	23.49%	\$ 39,550	\$ 45,000	\$ (5,450)
0424 Contract Grounds Service	\$ 69,737	\$ 79,051	\$ 76,164	\$ 83,127	\$ 6,963	9.98%	\$ 95,000	\$ 90,000	\$ 5,000
0425 Pest Control Services	\$ 9,878	\$ 9,878	\$ 9,878	\$ 2,502	(\$7,376)	-74.67%	\$ 10,000	\$ 10,000	\$ -
0426 Laundry/Dry Cleaning Svcs	\$ 3,093	\$ 2,797	\$ 1,186	\$ 1,608	\$ 422	13.64%	\$ 4,800	\$ 4,800	\$ -
0431 Non Tech Related Repairs & Maint	\$ 73,729	\$ 63,264	\$ 44,898	\$ 20,275	(\$24,623)	-33.40%	\$ 90,000	\$ 75,000	\$ 15,000
0432 Tech Related Repairs & Maint	\$ -	\$ -	\$ -	\$ -	\$ 0	0.00%	\$ 2,000	\$ 2,000	\$ -
0433 Equipment Repair & Maint	\$ -	\$ 8,995	\$ 9,910	\$ 24,945	\$ 15,035	8995.00%	\$ 10,000	\$ 25,000	\$ (15,000)
0434 Building Repairs & Maintenance	\$ 155,826	\$ 74,444	\$ 123,772	\$ 114,895	(\$8,876)	-5.70%	\$ 185,000	\$ 170,000	\$ 15,000
0435 Vehicle Repairs & Maintenance	\$ 50,679	\$ 66,049	\$ 51,556	\$ 26,735	(\$24,822)	-48.98%	\$ 65,000	\$ 55,000	\$ 10,000
0437 Plumbing Repairs & Maintenance	\$ -	\$ -	\$ 11,989	\$ 807	(\$11,181)		\$ 20,000	\$ 15,000	\$ 5,000
0439 Other Repairs & Maintenance	\$ 151,162	\$ 65,056	\$ 248,605	\$ 163,654	(\$84,951)	-56.20%	\$ 248,840	\$ 200,000	\$ 48,840
0444 Copier Rental	\$ 8,071	\$ 10,518	\$ 21,070	\$ 22,185	\$ 1,115	13.81%	\$ 76,100	\$ 76,100	\$ -

0449 Other Rental	\$ 20,796	\$ 33,611	\$ 21,843	\$ 24,535	\$ 2,692	12.94%	\$ 26,000	\$ 25,000	\$ 1,000
Purchased Property Services Total	\$ 624,026	\$ 538,560	\$ 771,998	\$ 679,508	(\$92,491)	-14.82%	\$ 1,032,790	\$ 953,400	\$ 79,390

Other Purchased Services										
0522 Property Insurance	\$ 156,381	\$ 238,697	\$ 259,996	\$ 282,955	\$ 22,959	14.68%	\$ 325,000	\$ 325,000	\$ -	
0523 Fidelity Bond	\$ -	\$ 1,185	\$ 592	\$ 4,574	\$ 3,981	1185.00%	\$ 4,400	\$ 4,400	\$ -	
0524 Fleet Insurance	\$ 94,313	\$ 93,849	\$ 115,086	\$ 110,026	(\$5,060)	-5.37%	\$ 125,000	\$ 125,000	\$ -	
0529 Other Insurance	\$ 258,519	\$ 192,083	\$ 272,741	\$ 320,154	\$ 47,414	18.34%	\$ 350,000	\$ 350,000	\$ -	
0531 Postage	\$ 9,338	\$ 11,075	\$ 13,052	\$ 14,090	\$ 1,038	11.11%	\$ 14,469	\$ 14,469	\$ -	
0532 Telephone	\$ 30,680	\$ 25,147	\$ 11,506	\$ 10,924	(\$582)	-1.90%	\$ 19,750	\$ 19,750	\$ -	
0533 On-Line Network	\$ -	\$ -	\$ 83,253	\$ 2,413	(\$80,840)	0.00%	\$ -	\$ 2,500	\$ (2,500)	
0534 Cell Phone Service	\$ 1,486	\$ -	\$ -	\$ 8,352	\$ 8,352	562.02%	\$ -	\$ 8,500	\$ (8,500)	
0539 Other Communication	\$ -	\$ 24,486	\$ 10,940	\$ 2,635	(\$8,305)	24486.00%	\$ 12,000	\$ 12,000	\$ -	
0542 Newspaper Advertising	\$ 1,460	\$ 1,289	\$ 1,296	\$ 834	(\$462)	-31.63%	\$ 2,750	\$ 2,750	\$ -	
0549 Other Advertising	\$ -	\$ -	\$ -	\$ 259	\$ 259	0.00%	\$ -	\$ -	\$ -	
0559 Other Printing	\$ 3,647	\$ 3,494	\$ 4,280	\$ 1,661	(\$2,619)	-71.81%	\$ 8,009	\$ 5,000	\$ 3,009	
0580 Travel	\$ 45,851	\$ 83,890	\$ 83,257	\$ 122,073	\$ 38,816	84.66%	\$ 98,700	\$ 125,000	\$ (26,300)	
0591G Local Purch Svcs (Locksmith)	\$ 8,181	\$ -	\$ -	\$ -	\$ 0	0.00%	\$ 5,000	\$ -	\$ 5,000	
0591H Local Purch Svcs (HVAC/Plumbing)	\$ 262,605	\$ 64,278	\$ 34,857	\$ -	(\$34,857)	-13.27%	\$ 80,000	\$ 50,000	\$ 30,000	
Other Purchased Services Total	\$ 872,461	\$ 739,472	\$ 890,856	\$ 880,949	(\$9,907)	-1.14%	\$ 1,045,078	\$ 1,044,369	\$ 709	

Supplies										
0610 General Supplies	\$ 368,046	\$ 475,630	\$ 411,575	\$ 379,372	(\$32,203)	-8.75%	\$ 517,295	\$ 515,066	\$ 2,229	
0616 Food Non Instructional	\$ 22,018	\$ 28,101	\$ 28,209	\$ 21,334	(\$6,874)	-31.22%	\$ 34,200	\$ 34,200	\$ -	
0617 Food Instructional Non Food Service	\$ 4,006	\$ 382	\$ 3,255	\$ 4,717	\$ 1,462	36.50%	\$ -	\$ 3,600	\$ (3,600)	
0621 Natural Gas	\$ 63,084	\$ 82,222	\$ 50,114	\$ 57,439	\$ 7,325	11.61%	\$ 90,000	\$ 68,000	\$ 22,000	
0622 Electricity	\$ 487,884	\$ 529,188	\$ 528,664	\$ 577,368	\$ 48,704	9.98%	\$ 589,000	\$ 589,000	\$ -	
0626 Gasoline	\$ 104	\$ -	\$ -	\$ -	\$ 0	0.00%	\$ -	\$ -	\$ -	
0627 Diesel Fuel	\$ 187,243	\$ 216,585	\$ 187,868	\$ 160,330	(\$27,538)	-14.71%	\$ 235,000	\$ 200,000	\$ 35,000	
0629 Alternative Fuels	\$ 35,886	\$ 39,910	\$ 35,393	\$ 35,983	\$ 590	1.64%	\$ 40,000	\$ 40,000	\$ -	
0630 Food	\$ -	\$ -	\$ 1,318	\$ -	(\$1,318)	0.00%	\$ -	\$ -	\$ -	
0641 Library Books	\$ 5,726	\$ 1,902	\$ 2,240	\$ 4,161	\$ 1,921	33.55%	\$ 4,000	\$ 4,000	\$ -	
0642 Periodicals & Newspapers	\$ 1,215	\$ 356	\$ -	\$ -	\$ 0	0.00%	\$ -	\$ -	\$ -	
0643 Supplementary Books/Study Guides	\$ 45,649	\$ 3,750	\$ 886	\$ 5,341	\$ 4,455	9.76%	\$ 3,150	\$ 3,150	\$ -	
0644 Textbooks	\$ 1,276	\$ 1,513	\$ 865	\$ 1,864	\$ 999	78.31%	\$ 1,500	\$ 1,500	\$ -	
0645 Audiovisual Materials	\$ 653	\$ 45	\$ -	\$ -	\$ 0	0.00%	\$ -	\$ -	\$ -	
0646 Tests	\$ 29,612	\$ 4,250	\$ 7,140	\$ 6,265	(\$875)	-2.95%	\$ 67,500	\$ 6,265	\$ 61,235	
0650 Computer Related Supplies	\$ 3,100	\$ 74,525	\$ 98,628	\$ 168,335	\$ 69,707	2248.61%	\$ 125,700	\$ 168,335	\$ (42,635)	
0653 Technology Software (Multi-year)	\$ -	\$ -	\$ -	\$ 60,623	\$ 60,623	0.00%	\$ 305,400	\$ 60,623	\$ 244,777	
0661 Lubricants	\$ 79,306	\$ 11,890	\$ 15,949	\$ 12,636	(\$3,313)	-4.18%	\$ 15,000	\$ 12,636	\$ 2,364	
0662 Tires & Lubes	\$ 9,153	\$ 34,898	\$ 23,830	\$ 44,801	\$ 20,972	229.13%	\$ 55,000	\$ 44,801	\$ 10,199	
0663 Repair Parts	\$ 10,824	\$ 165,857	\$ 152,592	\$ 137,165	(\$15,427)	-142.52%	\$ 170,000	\$ 137,165	\$ 32,835	
0673 Fees/Registrations (Students)	\$ 156,511	\$ -	\$ -	\$ -	\$ 0	0.00%	\$ -	\$ -	\$ -	
0674 Awards	\$ 495	\$ 763	\$ 1,681	\$ 3,306	\$ 1,625	328.37%	\$ -	\$ 3,500	\$ (3,500)	
0676 Scholarships	\$ 372	\$ 20,748	\$ 16,441	\$ 23,643	\$ 7,202	1936.02%	\$ 25,000	\$ 25,000	\$ -	
0679 Other Student Activities	\$ -	\$ 16	\$ 252	\$ -	(\$252)	16.00%	\$ -	\$ -	\$ -	

0692 Health Supplies	\$ 1,876	\$ 1,291	\$ 601	\$ 330	(\$270)	-14.41%	\$ 500	\$ 900	\$ (400)
0694 Equipment Supplies	\$ 19,979	\$ 26,048	\$ 36,234	\$ 5,929	(\$30,305)	-151.68%	\$ 55,517	\$ 55,517	\$ -
0695 Furniture/Fixtures Supplies	\$ 34,616	\$ 10,375	\$ 3,071	\$ 17,754	\$14,683	42.42%	\$ 4,300	\$ 4,300	\$ -
0697 Other Supplies & Materials	\$ 63,802	\$ 19,893	\$ 27,311	\$ 30,647	\$3,335	5.23%	\$ 40,000	\$ 40,300	\$ (300)
Supplies Total	\$ 1,632,433	\$ 1,750,137	\$ 1,634,116	\$ 1,759,344	\$125,229	7.67%	\$ 2,378,062	\$ 2,017,858	\$ 360,204

Property										
0710 Land	\$ -	\$ 454,138	\$ 25,457	\$ (1,256)	(\$26,713)	454138.00%	\$ -	\$ -	\$ -	\$ -
0720 Buildings	\$ -	\$ -	\$ -	\$ -	\$0	0.00%	\$ -	\$ -	\$ -	\$ -
0731 Machinery	\$ -	\$ 6,790	\$ 61,511	\$ 17,783	(\$43,728)	6790.00%	\$ 25,000	\$ 25,000	\$ -	\$ -
0732 Vehicles	\$ -	\$ 15,000	\$ 2	\$ 59,666	\$59,664	15000.00%	\$ 520,000	\$ 540,000	\$ (20,000)	\$ -
0733 Furniture & Fixtures	\$ 21,368	\$ 5,449	\$ -	\$ 4,658	\$4,658	21.80%	\$ 6,000	\$ 6,000	\$ -	\$ -
0734 Tech Related Hardware	\$ 6,272	\$ 13,907	\$ 502	\$ -	(\$502)	-8.01%	\$ 25,000	\$ 22,000	\$ 3,000	\$ -
0735 Tech Software	\$ -	\$ 6,985	\$ 3,349	\$ -	(\$3,349)	6985.00%	\$ 7,000	\$ 7,000	\$ -	\$ -
0739 Other Equipment	\$ -	\$ 20,977	\$ 3,173	\$ 15,000	\$11,827	20977.00%	\$ 22,000	\$ 17,000	\$ 5,000	\$ -
Property Total	\$ 27,640	\$ 523,246	\$ 93,994	\$ 95,852	\$1,857	20977.00%	\$ 605,000	\$ 617,000	\$ (12,000)	

Debt Service/Miscellaneous										
0810 Dues & Fees	\$ 14,515	\$ 14,815	\$ 18,486	\$ 20,491	\$2,005	13.81%	\$ 20,300	\$ 20,300	\$ -	\$ -
0831 Principal	\$ 459,214	\$ 285,026	\$ 209,846	\$ 241,341	\$31,495	6.86%	\$ 672,003	\$ 220,000	\$ 452,003	\$ -
0832 Interest	\$ 58,563	\$ 30,546	\$ 17,999	\$ 25,669	\$7,670	13.10%	\$ 7,402	\$ 132,114	\$ (124,712)	\$ -
0891 Graduation Expenses	\$ 7,204	\$ 4,364	\$ 3,462	\$ 3,280	(\$182)	-2.53%	\$ 4,500	\$ 4,500	\$ -	\$ -
0893 Uniforms	\$ 21,224	\$ 27,818	\$ 34,356	\$ 36,927	\$2,571	12.11%	\$ 42,000	\$ 42,000	\$ -	\$ -
0894 Instructional Field Trips	\$ 5,910	\$ 2,335	\$ 3,460	\$ 1,676	(\$1,784)	-30.18%	\$ 500	\$ 2,000	\$ (1,500)	\$ -
0896 Student Wages	\$ 402	\$ 11,967	\$ 5,486	\$ 10,975	\$5,489	1364.22%	\$ 14,000	\$ 14,000	\$ -	\$ -
0899 Other Miscellaneous	\$ 61,688	\$ 24,438	\$ 91,081	\$ 37,111	(\$53,970)	-87.49%	\$ 74,974	\$ 79,521	\$ (4,547)	\$ -
Debt Service/Miscellaneous Total	\$ 628,721	\$ 401,308	\$ 384,176	\$ 377,470	(\$6,706)	-1.07%	\$ 835,679	\$ 514,435	\$ 321,244	

Other Items										
0910 Fund Transfers Out	\$ 53,531	\$ 56,432	\$ 48,440	\$ 48,713	\$273	0.51%	\$ 249,980	\$ 50,000	\$ 199,980	\$ -
Other Items Total	\$ 53,531	\$ 56,432	\$ 48,440	\$ 48,713	\$273	0.51%	\$ 249,980	\$ 50,000	\$ 199,980	

Receipts	\$ 20,906,975	\$ 22,716,499	\$ 22,455,642	\$ 23,824,713	\$1,369,071	6.55%	\$ 23,680,500	\$ 24,200,000	\$ (519,500)
Total Revenue	\$ 26,081,821	\$ 28,335,346	\$ 29,421,588	\$ 32,382,473	\$2,960,885	11.35%	\$ 32,430,500	\$ 31,700,000	\$ 730,500
Total Expenses	\$ 20,462,975	\$ 21,369,400	\$ 20,947,080	\$ 23,050,764	\$2,103,684	10.28%	\$ 26,913,030	\$ 26,360,720	\$ 552,310
Ending Balance	\$ 5,618,847	\$ 6,965,946	\$ 8,474,508	\$ 9,331,709	\$857,201	15.26%	\$ 5,517,470	\$ 5,339,280	\$ 178,190
Contingency Percentage	27.46%	32.60%	40.46%	40.48%			20.50%	20.25%	

MERCER COUNTY BOARD OF EDUCATION

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	8,557,760.46	8,750,000.00	7,500,000.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	7,456,658.19	7,900,000.00	8,100,000.00
1113 PSC PROPERTY TAX	1,095,680.01	1,000,000.00	1,000,000.00
1115 DELINQUENT PROPERTY TAX	171,249.79	100,000.00	100,000.00
1117 MOTOR VEHICLE TAX	1,174,870.35	975,000.00	1,000,000.00
TOTAL AD VALOREM TAXES	9,898,458.34	9,975,000.00	10,200,000.00
SALES & USE TAXES			
1121 UTILITIES TAX	1,536,536.94	1,500,000.00	1,500,000.00
TOTAL SALES & USE TAXES	1,536,536.94	1,500,000.00	1,500,000.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	9,129.51	7,500.00	7,500.00
TOTAL OTHER TAXES	9,129.51	7,500.00	7,500.00
TUITION			
1310 TUITION FROM INDIVIDUALS	24,160.00	20,000.00	20,000.00
TOTAL TUITION	24,160.00	20,000.00	20,000.00
TRANSPORTATION			
1410 TRANSP FEES FROM INDIVIDUALS	4,604.30	3,500.00	3,500.00
TOTAL TRANSPORTATION	4,604.30	3,500.00	3,500.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	330,190.39	250,000.00	250,000.00
1520 DIVIDENDS ON INVESTMENTS	15,228.73	.00	.00
TOTAL EARNINGS ON INVESTMENTS	345,419.12	250,000.00	250,000.00
COMMUNITY SERVICE ACTIVITIES			
1819 OTHER FEES	.00	1,500.00	.00

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
	TOTAL COMMUNITY SERVICE ACTIVITIES	.00	1,500.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	4,732.00	5,000.00	5,000.00
1925	REIMBURSEMENTS (NON-GVT)	16,318.39	.00	.00
1980	REFUND OF PRIOR YR EXPENDITURE	65,497.90	.00	.00
1990	MISCELLANEOUS REVENUE	97,847.38	15,000.00	15,000.00
1997	OTHER REIMBURSEMENTS	7,157.98	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	191,553.65	20,000.00	20,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	12,009,861.86	11,777,500.00	12,001,000.00
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	11,407,225.00	11,700,000.00	12,000,000.00
	TOTAL STATE PROGRAM	11,407,225.00	11,700,000.00	12,000,000.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	68,664.00	70,000.00	66,000.00
3129	KS8/KSD TRANSP REIMBURSEMENT	877.00	.00	.00
	TOTAL OTHER STATE FUNDING	69,541.00	70,000.00	66,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NATIONAL BOARD CERT STATE REIM	.00	8,000.00	8,000.00
3131	STATE MISC. REIMBURSEMENTS	8,000.00	.00	.00
3132	SPEECH ADDITIONAL STATE REIM	10,000.00	10,000.00	10,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	18,000.00	18,000.00	18,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	REV FOR/ON BEHALF PYMT STATE S	8,014,552.25	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	8,014,552.25	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	19,509,318.25	11,788,000.00	12,084,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	193,478.34	.00	.00
5220	INDIRECT COSTS TRANSFER	115,656.39	115,000.00	115,000.00

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL INTERFUND TRANSFERS		309,134.73	115,000.00	115,000.00
SALE OR COMP FOR LOSS OF ASSETS				
5332	LOSS COMP - BUILDINGS	8,500.00	.00	.00
5341	SALE OF EQUIPMENT ETC	1,450.00	.00	.00
5342	LOSS COMP - EQUIPMENT ETC	1,000.00	.00	.00
TOTAL SALE OR COMP FOR LOSS OF ASSETS		10,950.00	.00	.00
TOTAL OTHER RECEIPTS		320,084.73	115,000.00	115,000.00
TOTAL RECEIPTS		31,839,264.84	23,680,500.00	24,200,000.00
TOTAL REVENUES		40,397,025.30	32,430,500.00	31,700,000.00

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	11,353,082.74	12,266,824.00	12,740,214.00
0200 EMPLOYEE BENEFITS	903,002.13	970,663.00	949,075.00
0280 ON-BEHALF	5,862,151.56	.00	.00
0300 PURCHASED PROF AND TECH SERV	69,879.75	88,930.00	85,732.00
0400 PURCHASED PROPERTY SERVICES	69,823.11	120,200.00	119,200.00
0500 OTHER PURCHASED SERVICES	183,529.03	187,120.00	207,120.00
0600 SUPPLIES	528,062.58	805,900.00	576,000.00
0700 PROPERTY	3,402.50	12,800.00	12,300.00
0800 DEBT SERVICE AND MISCELLANEOUS	66,932.03	109,871.00	109,871.00
TOTAL 1000 INSTRUCTION	19,039,865.43	14,562,308.00	14,799,512.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	771,757.67	871,105.00	879,444.00
0200 EMPLOYEE BENEFITS	44,754.86	48,052.00	47,729.00
0280 ON-BEHALF	406,969.82	.00	.00
0300 PURCHASED PROF AND TECH SERV	52,818.55	66,700.00	55,478.00
0400 PURCHASED PROPERTY SERVICES	1,736.16	3,500.00	3,500.00
0500 OTHER PURCHASED SERVICES	2,095.18	5,900.00	3,900.00
0600 SUPPLIES	10,003.15	10,000.00	10,000.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,290,135.39	1,005,257.00	1,000,051.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	545,676.44	560,596.00	557,992.00
0200 EMPLOYEE BENEFITS	46,252.87	47,998.00	47,186.00
0280 ON-BEHALF	268,372.79	.00	.00
0300 PURCHASED PROF AND TECH SERV	.00	1,500.00	1,500.00
0500 OTHER PURCHASED SERVICES	601.28	500.00	1,000.00
0600 SUPPLIES	905.83	2,800.00	2,800.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	861,809.21	613,394.00	610,478.00
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	238,321.74	294,795.00	285,165.00
0200 EMPLOYEE BENEFITS	19,178.90	48,127.00	47,747.00
0280 ON-BEHALF	109,280.29	.00	.00
0300 PURCHASED PROF AND TECH SERV	416,038.20	428,750.00	438,750.00
0400 PURCHASED PROPERTY SERVICES	6,178.90	10,000.00	10,000.00
0500 OTHER PURCHASED SERVICES	553,262.99	605,629.00	617,120.00
0600 SUPPLIES	41,794.90	49,500.00	53,000.00
0700 PROPERTY	.00	17,500.00	12,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	11,594.14	24,500.00	24,500.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,395,650.06	1,478,801.00	1,488,282.00

MERCER COUNTY BOARD OF EDUCATION



DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	1,365,134.12	1,410,328.00	1,384,836.00
0200 EMPLOYEE BENEFITS	136,151.76	137,948.00	128,476.00
0280 ON-BEHALF	642,866.12	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,144,152.00	1,548,276.00	1,513,312.00
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	520,859.07	544,113.00	547,646.00
0200 EMPLOYEE BENEFITS	81,721.60	82,531.00	79,792.00
0280 ON-BEHALF	202,875.98	.00	.00
0300 PURCHASED PROF AND TECH SERV	43,914.86	48,270.00	48,840.00
0400 PURCHASED PROPERTY SERVICES	1,247.31	2,500.00	2,500.00
0500 OTHER PURCHASED SERVICES	85,041.17	23,280.00	23,180.00
0600 SUPPLIES	20,824.89	29,000.00	29,000.00
0700 PROPERTY	.00	7,500.00	7,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,674.13	500.00	500.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	958,159.01	737,694.00	738,958.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	976,827.72	1,093,952.00	1,100,093.00
0200 EMPLOYEE BENEFITS	234,428.85	261,762.00	258,667.00
0280 ON-BEHALF	254,660.20	.00	.00
0300 PURCHASED PROF AND TECH SERV	57,718.93	70,585.00	70,585.00
0400 PURCHASED PROPERTY SERVICES	562,848.22	819,840.00	751,450.00
0500 OTHER PURCHASED SERVICES	9,455.02	85,090.00	53,990.00
0600 SUPPLIES	717,927.37	907,433.00	889,433.00
0700 PROPERTY	26,915.00	42,200.00	40,200.00
0800 DEBT SERVICE AND MISCELLANEOUS	14,596.74	22,000.00	22,000.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	2,855,378.05	3,302,862.00	3,186,418.00
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	1,037,792.79	1,153,114.00	1,147,996.00
0200 EMPLOYEE BENEFITS	285,224.84	255,598.00	246,215.00
0280 ON-BEHALF	200,797.74	.00	.00
0300 PURCHASED PROF AND TECH SERV	8,389.61	15,000.00	14,500.00
0400 PURCHASED PROPERTY SERVICES	36,194.38	74,250.00	64,250.00
0500 OTHER PURCHASED SERVICES	113,542.21	137,559.00	138,059.00
0600 SUPPLIES	436,621.77	572,500.00	535,500.00
0700 PROPERTY	65,534.00	525,000.00	545,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	15,662.58	5,450.00	5,450.00
TOTAL 2700 STUDENT TRANSPORTATION	2,199,759.92	2,738,471.00	2,696,970.00
3100 FOOD SERVICE OPERATION			
0400 PURCHASED PROPERTY SERVICES	1,479.80	2,500.00	2,500.00

DRAFT BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600 SUPPLIES	3,203.89	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	4,683.69	2,500.00	2,500.00
5100 DEBT SERVICE			
0800 DEBT SERVICE AND MISCELLANEOUS	267,010.42	679,405.00	352,114.00
TOTAL 5100 DEBT SERVICE	267,010.42	679,405.00	352,114.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	48,713.00	249,980.00	50,000.00
TOTAL 5200 FUND TRANSFERS	48,713.00	249,980.00	50,000.00
5300 CONTINGENCY			
0840 CONTINGENCY	.00	5,511,552.00	5,261,405.00
TOTAL 5300 CONTINGENCY	.00	5,511,552.00	5,261,405.00
TOTAL EXPENDITURES	31,065,316.18	32,430,500.00	31,700,000.00
TOTAL FOR GENERAL FUND (1)	9,331,709.12	.00	.00

MERCER COUNTY BOARD OF EDUCATION

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				
EARNINGS ON INVESTMENTS				
1510 INTEREST ON INVESTMENTS		7,643.26	.00	.00
TOTAL EARNINGS ON INVESTMENTS		7,643.26	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920 CONTRIBUTIONS/DONATIONS		62,537.14	.00	.00
1990 MISCELLANEOUS REVENUE		6,314.05	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		68,851.19	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		76,494.45	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200 RESTRICTED STATE REVENUE		1,853,101.70	1,582,127.06	.00
TOTAL RESTRICTED		1,853,101.70	1,582,127.06	.00
TOTAL REVENUE FROM STATE SOURCES		1,853,101.70	1,582,127.06	.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500 RESTRICTED FED THRU STATE		4,131,355.62	1,890,743.00	.00
TOTAL RESTRICTED THROUGH THE STATE		4,131,355.62	1,890,743.00	.00
FEDERAL REIMBURSEMENT				
4810 MEDICAID REIMBURSEMENTS		315,061.85	.00	.00
TOTAL FEDERAL REIMBURSEMENT		315,061.85	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		4,446,417.47	1,890,743.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 FUND TRANSFER		48,713.00	60,000.00	.00

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL INTERFUND TRANSFERS	48,713.00	60,000.00	.00
TOTAL OTHER RECEIPTS	48,713.00	60,000.00	.00
TOTAL RECEIPTS	6,424,726.62	3,532,870.06	.00
TOTAL REVENUES	6,424,726.62	3,532,870.06	.00

MERCER COUNTY BOARD OF EDUCATION



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	2,152,347.88	1,516,998.46	.00
0200 EMPLOYEE BENEFITS	457,287.75	96,369.96	.00
0300 PURCHASED PROF AND TECH SERV	114,525.61	68,117.00	.00
0400 PURCHASED PROPERTY SERVICES	1,862.35	4,000.00	.00
0500 OTHER PURCHASED SERVICES	42,396.96	60,275.45	.00
0600 SUPPLIES	704,954.93	312,424.97	.00
0700 PROPERTY	714,539.40	60,300.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,619.86	21,010.00	.00
TOTAL 1000 INSTRUCTION	4,192,534.74	2,139,495.84	.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	74,305.03	.00	.00
0200 EMPLOYEE BENEFITS	15,238.09	.00	.00
0500 OTHER PURCHASED SERVICES	1,893.61	.00	.00
0600 SUPPLIES	12,260.80	8,274.67	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	103,697.53	8,274.67	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	234,498.87	783,716.00	.00
0200 EMPLOYEE BENEFITS	111,988.27	201,903.00	.00
0300 PURCHASED PROF AND TECH SERV	57,726.41	2,500.00	.00
0500 OTHER PURCHASED SERVICES	761.37	2,497.49	.00
0600 SUPPLIES	30,753.46	11,400.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,063.80	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	436,792.18	1,002,016.49	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	4,023.59	.00	.00
0200 EMPLOYEE BENEFITS	327.25	.00	.00
0300 PURCHASED PROF AND TECH SERV	1,141.09	.00	.00
0400 PURCHASED PROPERTY SERVICES	101,842.27	53,985.00	.00
0600 SUPPLIES	18,202.98	12,082.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	125,537.18	66,067.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	719,787.00	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	719,787.00	.00	.00
3200 DAY CARE OPERATIONS			

DRAFT BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600 SUPPLIES	3,403.77	.00	.00
TOTAL 3200 DAY CARE OPERATIONS	3,403.77	.00	.00
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	189,928.19	197,300.25	.00
0200 EMPLOYEE BENEFITS	45,075.09	51,603.66	.00
0300 PURCHASED PROF AND TECH SERV	12,500.72	11,710.00	.00
0500 OTHER PURCHASED SERVICES	6,058.10	5,923.00	.00
0600 SUPPLIES	116,442.20	46,979.15	.00
0800 DEBT SERVICE AND MISCELLANEOUS	8,037.34	6,000.00	.00
TOTAL 3300 COMMUNITY SERVICES	378,041.64	319,516.06	.00
4700 BUILDING IMPROVEMENTS			
0400 PURCHASED PROPERTY SERVICES	464,932.58	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	464,932.58	.00	.00
TOTAL EXPENDITURES	6,424,726.62	3,535,370.06	.00
TOTAL FOR SPECIAL REVENUE (2)	.00	-2,500.00	.00

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	525,646.46	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1710 ADMISSIONS	151,798.94	.00	.00
1730 CLUB & OTHER DUES	1,025.00	.00	.00
1740 STUDENT FEES	34,917.82	.00	.00
1750 DONATIONS (ACTIVITY FND)	21,655.72	.00	.00
1790 OTHER STUDENT ACTIVITY INCOME	255,745.23	.00	.00
TOTAL STUDENT ACTIVITIES	465,142.71	.00	.00
OTHER REVENUE FROM LOCAL SOURCES			
1920 CONTRIBUTIONS/DONATIONS	3,200.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	3,200.00	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	468,342.71	.00	.00
TOTAL RECEIPTS	468,342.71	.00	.00
TOTAL REVENUES	993,989.17	.00	.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	13,393.42	.00	.00
0200 EMPLOYEE BENEFITS	536.05	.00	.00
0300 PURCHASED PROF AND TECH SERV	88,951.00	.00	.00
0500 OTHER PURCHASED SERVICES	29,415.80	.00	.00
0600 SUPPLIES	268,118.08	.00	.00
0700 PROPERTY	22,363.51	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	9,254.30	.00	.00
TOTAL 1000 INSTRUCTION	432,032.16	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0600 SUPPLIES	27,567.07	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	27,567.07	.00	.00
TOTAL EXPENDITURES	459,599.23	.00	.00
TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21)	534,389.94	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY (SPEC REV ANN (25))	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	74,234.58	.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
STUDENT ACTIVITIES			
1730 CLUB & OTHER DUES	6,388.00	.00	.00
1740 STUDENT FEES	18,669.35	.00	.00
1750 DONATIONS (ACTIVITY FND)	19,331.94	.00	.00
1790 OTHER STUDENT ACTIVITY INCOME	99,355.59	.00	.00
TOTAL STUDENT ACTIVITIES	143,744.88	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	143,744.88	.00	.00
TOTAL RECEIPTS	143,744.88	.00	.00
TOTAL REVENUES	217,979.46	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY (SPEC REV ANN (25))	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	920.00	.00	.00
0200 EMPLOYEE BENEFITS	47.60	.00	.00
0300 PURCHASED PROF AND TECH SERV	11,277.58	.00	.00
0500 OTHER PURCHASED SERVICES	10,353.51	.00	.00
0600 SUPPLIES	64,250.02	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	15,259.78	.00	.00
TOTAL 1000 INSTRUCTION	102,108.49	.00	.00
2700 STUDENT TRANSPORTATION			
0600 SUPPLIES	666.03	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	32,242.36	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	32,908.39	.00	.00
TOTAL EXPENDITURES	135,016.88	.00	.00
TOTAL FOR STUDENT ACTIVITY (SPEC REV (25))	82,962.58	.00	.00

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	240,574.00	235,420.00	235,420.00
	TOTAL RESTRICTED	240,574.00	235,420.00	235,420.00
	TOTAL REVENUE FROM STATE SOURCES	240,574.00	235,420.00	235,420.00
	TOTAL RECEIPTS	240,574.00	235,420.00	235,420.00
	TOTAL REVENUES	240,574.00	235,420.00	235,420.00

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	240,574.00	235,420.00	235,420.00
TOTAL 5200 FUND TRANSFERS	240,574.00	235,420.00	235,420.00
TOTAL EXPENDITURES	240,574.00	235,420.00	235,420.00
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				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	2,757,987.00	2,651,799.00	2,651,799.00
	TOTAL AD VALOREM TAXES	2,757,987.00	2,651,799.00	2,651,799.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,757,987.00	2,651,799.00	2,651,799.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,612,032.00	1,624,607.00	1,624,607.00
	TOTAL RESTRICTED	1,612,032.00	1,624,607.00	1,624,607.00
	TOTAL REVENUE FROM STATE SOURCES	1,612,032.00	1,624,607.00	1,624,607.00
	TOTAL RECEIPTS	4,370,019.00	4,276,406.00	4,276,406.00
	TOTAL REVENUES	4,370,019.00	4,276,406.00	4,276,406.00

DRAFT BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5200 FUND TRANSFERS			
0900 OTHER ITEMS	4,370,019.00	4,276,406.00	4,276,406.00
TOTAL 5200 FUND TRANSFERS	4,370,019.00	4,276,406.00	4,276,406.00
TOTAL EXPENDITURES	4,370,019.00	4,276,406.00	4,276,406.00
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	.00	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	1,165,995.02	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	1,165,995.02	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	284,690.64	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	284,690.64	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,450,685.66	.00	.00
	TOTAL RECEIPTS	1,450,685.66	.00	.00
	TOTAL REVENUES	1,450,685.66	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
4700 BUILDING IMPROVEMENTS			
0300 PURCHASED PROF AND TECH SERV	338,974.33	.00	.00
0400 PURCHASED PROPERTY SERVICES	12,855,586.81	.00	.00
0500 OTHER PURCHASED SERVICES	39,799.00	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	284,690.64	.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS	13,519,050.78	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	284,690.64	.00	.00
TOTAL 5200 FUND TRANSFERS	284,690.64	.00	.00
TOTAL EXPENDITURES	13,803,741.42	.00	.00
TOTAL FOR CONSTRUCTION FUND (360)	-12,353,055.76	.00	.00

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	REV FOR/ON BEHALF PYMT STATE S	235,923.15	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	235,923.15	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	235,923.15	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	4,701,805.30	4,701,806.00	4,701,806.00
	TOTAL INTERFUND TRANSFERS	4,701,805.30	4,701,806.00	4,701,806.00
	TOTAL OTHER RECEIPTS	4,701,805.30	4,701,806.00	4,701,806.00
	TOTAL RECEIPTS	4,937,728.45	4,701,806.00	4,701,806.00
	TOTAL REVENUES	4,937,728.45	4,701,806.00	4,701,806.00

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	4,937,728.45	4,701,806.00	4,701,806.00
TOTAL 5100 DEBT SERVICE	4,937,728.45	4,701,806.00	4,701,806.00
TOTAL EXPENDITURES	4,937,728.45	4,701,806.00	4,701,806.00
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

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	2,434,254.42	2,739,000.00	2,350,000.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	65,099.24	50,000.00	50,000.00
TOTAL EARNINGS ON INVESTMENTS	65,099.24	50,000.00	50,000.00
FOOD SERVICE			
1620 NONREIMB PROGRAMS	3,505.00	.00	3,000.00
1621 NON-REIMBURSABLE LUNCH PROG	1,022.30	3,000.00	1,200.00
1622 NON-REIMBURSABLE BREAKFAST PRG	2,112.70	150.00	2,000.00
1625 NON-REIMB A LA CARTE BKFST PRG	561.00	800.00	500.00
1626 NON-REIMB A LA CARTE LUNCH PRG	15,488.07	18,000.00	16,000.00
1631 CATERING	16,224.72	18,000.00	16,000.00
1690 FOOD SERVICE REBATES	353.80	3,500.00	500.00
TOTAL FOOD SERVICE	39,267.59	43,450.00	39,200.00
TOTAL REVENUE FROM LOCAL SOURCES	104,366.83	93,450.00	89,200.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	15,906.64	15,000.00	15,000.00
TOTAL RESTRICTED	15,906.64	15,000.00	15,000.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 REV FOR/ON BEHALF PYMT STATE S	133,060.63	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	133,060.63	.00	.00
TOTAL REVENUE FROM STATE SOURCES	148,967.27	15,000.00	15,000.00
REVENUE FROM FEDERAL SOURCES			
RESTRICTED THROUGH THE STATE			
4500 RESTRICTED FED THRU STATE	3,078,851.80	2,300,000.00	3,000,000.00
TOTAL RESTRICTED THROUGH THE STATE	3,078,851.80	2,300,000.00	3,000,000.00

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	122,675.00	.00	.00
	TOTAL UNDEFINED REV TYPE	122,675.00	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	3,201,526.80	2,300,000.00	3,000,000.00
	TOTAL RECEIPTS	3,454,860.90	2,408,450.00	3,104,200.00
	TOTAL REVENUES	5,889,115.32	5,147,450.00	5,454,200.00

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	663,058.35	642,834.00	648,434.00
0200 EMPLOYEE BENEFITS	75,921.08	163,846.00	162,567.00
0280 ON-BEHALF	133,060.63	.00	.00
0300 PURCHASED PROF AND TECH SERV	10,800.00	37,250.00	30,750.00
0400 PURCHASED PROPERTY SERVICES	29,071.09	41,200.00	32,200.00
0500 OTHER PURCHASED SERVICES	32,515.53	39,250.00	31,500.00
0600 SUPPLIES	1,777,357.19	1,664,650.00	1,919,750.00
0700 PROPERTY	25,318.40	444,039.00	515,700.00
0800 DEBT SERVICE AND MISCELLANEOUS	11,805.00	15,750.00	15,750.00
0840 CONTINGENCY	.00	1,983,631.00	1,982,549.00
TOTAL 3100 FOOD SERVICE OPERATION	2,758,907.27	5,032,450.00	5,339,200.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	104,594.88	115,000.00	115,000.00
TOTAL 5200 FUND TRANSFERS	104,594.88	115,000.00	115,000.00
TOTAL EXPENDITURES	2,863,502.15	5,147,450.00	5,454,200.00
TOTAL FOR FOOD SERVICE FUND (51)	3,025,613.17	.00	.00

DRAFT BUDGET REPORT FOR FY 2027

DAYCARE (52)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES			
0999 BEGINNING BALANCE			
TOTAL 0999 BEGINNING BALANCE	44,106.90	59,023.00	.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
COMMUNITY SERVICE ACTIVITIES			
1810 DAY CARE FEES	78,515.00	75,000.00	.00
TOTAL COMMUNITY SERVICE ACTIVITIES	78,515.00	75,000.00	.00
TOTAL REVENUE FROM LOCAL SOURCES	78,515.00	75,000.00	.00
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 RESTRICTED STATE REVENUE	37,337.00	25,000.00	.00
TOTAL RESTRICTED	37,337.00	25,000.00	.00
REVENUE FOR ON BEHALF PAYMENTS			
3900 REV FOR/ON BEHALF PYMT STATE S	14,917.52	38,343.51	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS	14,917.52	38,343.51	.00
TOTAL REVENUE FROM STATE SOURCES	52,254.52	63,343.51	.00
TOTAL RECEIPTS	130,769.52	138,343.51	.00
TOTAL REVENUES	174,876.42	197,366.51	.00

DRAFT BUDGET REPORT FOR FY 2027

DAYCARE (52)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	69,879.73	75,848.00	.00
0200 EMPLOYEE BENEFITS	3,834.10	19,655.00	.00
0280 ON-BEHALF	14,917.52	-.49	.00
0600 SUPPLIES	740.83	10,000.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	500.00	.00
0840 CONTINGENCY	.00	78,364.00	.00
TOTAL 3200 DAY CARE OPERATIONS	89,372.18	184,366.51	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	11,061.51	58,183.00	.00
TOTAL 5200 FUND TRANSFERS	11,061.51	58,183.00	.00
TOTAL EXPENDITURES	100,433.69	242,549.51	.00
TOTAL FOR DAYCARE (52)	74,442.73	-45,183.00	.00

DRAFT BUDGET REPORT FOR FY 2027

GOVMNTAL ASSETS 1,2,31,32,36 (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	1,798,392.81	.00	.00
TOTAL 1000 INSTRUCTION	1,798,392.81	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	37,895.49	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	37,895.49	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	1,320.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,320.00	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	2,944.21	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	2,944.21	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	635.98	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	635.98	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	380,782.55	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	380,782.55	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	393,079.22	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	393,079.22	.00	.00
TOTAL EXPENDITURES	2,615,050.26	.00	.00
TOTAL FOR GOVMNTAL ASSETS 1,2,31,32, (8)	-2,615,050.26	.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	121,467.23	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	121,467.23	.00	.00
TOTAL EXPENDITURES	121,467.23	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-121,467.23	.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	40,397,025.30	32,430,500.00	31,700,000.00
TOTAL OF EXPENDITURES FUND 1	31,065,316.18	32,430,500.00	31,700,000.00
TOTAL FOR FUND 1	9,331,709.12	.00	.00
TOTAL OF REVENUES FUND 2	6,424,726.62	3,532,870.06	.00
TOTAL OF EXPENDITURES FUND 2	6,424,726.62	3,535,370.06	.00
TOTAL FOR FUND 2	.00	-2,500.00	.00
TOTAL OF REVENUES FUND 21	993,989.17	.00	.00
TOTAL OF EXPENDITURES FUND 21	459,599.23	.00	.00
TOTAL FOR FUND 21	534,389.94	.00	.00
TOTAL OF REVENUES FUND 25	217,979.46	.00	.00
TOTAL OF EXPENDITURES FUND 25	135,016.88	.00	.00
TOTAL FOR FUND 25	82,962.58	.00	.00
TOTAL OF REVENUES FUND 310	240,574.00	235,420.00	235,420.00
TOTAL OF EXPENDITURES FUND 310	240,574.00	235,420.00	235,420.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	4,370,019.00	4,276,406.00	4,276,406.00
TOTAL OF EXPENDITURES FUND 320	4,370,019.00	4,276,406.00	4,276,406.00
TOTAL FOR FUND 320	.00	.00	.00
TOTAL OF REVENUES FUND 360	1,450,685.66	.00	.00
TOTAL OF EXPENDITURES FUND 360	13,803,741.42	.00	.00
TOTAL FOR FUND 360	-12,353,055.76	.00	.00
TOTAL OF REVENUES FUND 400	4,937,728.45	4,701,806.00	4,701,806.00
TOTAL OF EXPENDITURES FUND 400	4,937,728.45	4,701,806.00	4,701,806.00
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	5,889,115.32	5,147,450.00	5,454,200.00
TOTAL OF EXPENDITURES FUND 51	2,863,502.15	5,147,450.00	5,454,200.00
TOTAL FOR FUND 51	3,025,613.17	.00	.00
TOTAL OF REVENUES FUND 52	174,876.42	197,366.51	.00
TOTAL OF EXPENDITURES FUND 52	100,433.69	242,549.51	.00
TOTAL FOR FUND 52	74,442.73	-45,183.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	2,615,050.26	.00	.00
TOTAL FOR FUND 8	-2,615,050.26	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	121,467.23	.00	.00
TOTAL FOR FUND 81	-121,467.23	.00	.00

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

DRAFT BUDGET REPORT FOR FY 2027

FOOD SERVICE ASSETS (81)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
GRAND TOTAL OF REVENUES	58,708,305.29	45,820,012.57	41,666,026.00
GRAND TOTAL OF EXPENDITURES	45,659,187.75	45,867,695.57	41,666,026.00
GRAND TOTAL	13,049,117.54	-47,683.00	.00