

BEECHWOOD BOARD OF EDUCATION

General Fund Tentative Budget

SY 2026-2027

		2023	2024	2025	Revised Budget 2026	Tentative Budget 2027
REVENUE SUMMARY						
0999	Carry Forward	1,999,570	1,754,003	2,666,736	2,575,103	2,699,603
1111-1999	Local Funding	7,089,492	7,144,480	7,757,651	7,469,244	8,083,661
3111-3131	State Funding	9,395,097	8,419,023	8,502,610	9,607,634	8,857,400
5210	Funds Transferred In	0	463,978	0	0	0
5310-5315	Sale of Land or Equipment	14,000	11,831	1,000	0	0
TOTAL REVENUE		18,498,159	17,793,315	18,927,996	19,651,981	19,640,665

WITHOUT CARRYFORWARD **16,498,589 15,575,334 16,261,261 17,076,878 16,941,061**

		2023	2024	2025	Budget 2026	Budget 2027
EXPENSE SUMMARY						
0110-0120	CERTIFIED SALARY	6,297,422	6,242,452	6,595,942	7,069,833	7,139,284
0130-0150	CLASSIFIED SALARY	1,370,352	1,471,215	1,624,176	1,718,784	1,803,209
0170	PARAPROFESSIONAL	183,927	181,418	179,591	246,950	249,015
0200-0299	EMPLOYEE BENEFITS	5,222,063	4,333,699	4,452,641	5,493,090	4,617,828
0300's	OUTSIDE SERVICES	430,855	424,510	364,769	474,863	419,114
0400's	PROPERTY SERVICES	401,516	512,714	586,078	668,978	1,126,549
0500's	OTHER SERVICES	400,712	398,119	399,672	552,439	548,900
0600's	SUPPLIES & MATERIALS	939,331	880,982	1,330,771	1,589,153	1,881,612
0700's	PROPERTY	289,473	124,640	61,747	152,451	40,233
0800's	MISCELLANEOUS	40,633	28,259	36,098	42,750	42,750
0900's	DEBT AND TRANSFERS	1,083,936	515,914	769,477	162,691	272,170
TOTAL EXPENSE		16,660,220	15,113,922	16,400,963	18,171,981	18,140,664

Assumptions:
4% Tax Increase
No Increase in Seek
Step +6% Salary Increase

BEECHWOOD BOARD OF EDUCATION
General Fund Tentative Budget
Fund Summary - Object Detail
SY 2026-2027

	2023	2024	2025	2026 Budget	Tentative 2027 Budget
1 GENERAL FUND REVENUE					
0999 BEGINNING BALANCE CARRY FORWAR	-	-	-	-	-
0999C COMMITTED BEGIN BALANCE	-	-	-	-	-
0999N NON SPENDABLE BEGIN BALANCE	34,550	34,274	130,774	75,071	199,571
0999R RESTRICTED BEGIN BALANCE	-	-	-	-	-
0999U UNASSIGNED BEGIN BALANCE	1,965,020	1,719,729	2,535,961	2,500,032	2,500,032
1111 GENERAL REAL PROPERTY TAX	5,156,777	4,945,771	5,240,827	5,497,623	5,868,081
1113 PSC REAL PROPERTY TAX	81,939	83,035	92,072	90,000	90,000
1117 MOTOR VEHICLE TAX	419,139	447,052	521,939	413,868	449,827
1121 UTILITIES TAX	462,042	527,106	583,322	475,015	550,015
1140 PENALTY & INTEREST ON TAX	23,835	6,737	10,507	1,000	5,000
1191 OMITTED PROPERTY TAX	37,288	2,142	16,342	5,000	5,000
1310 TUITION FROM INDIVIDUALS	475,574	530,299	679,392	650,000	800,000
1310P TUITION PRESCHOOL	2,402	18,262	11,275	20,000	15,000
1312 TUITION SUMMER SCHOOL	1,350	150	730	-	-
1340 TUITION APPLICATION FEE	275	475	650	1,000	-
1410 TRANSPORTATION FEES	17,866	11,357	12,174	3,000	3,000
1510 INTEREST INCOME	197,123	287,844	281,339	50,000	50,000
1740 STUDENT FEES	148,647	189,741	205,171	161,000	170,000
1911 BUILDING RENTAL	30,917	32,402	33,315	31,300	31,300
1912 BUS RENTAL	2,538	2,779	2,925	-	-
1920 CONTRIBUTIONS/DONATIONS	6,243	10,610	22,096	10,000	10,000
1925 REIMBURSEMENTS (NON-GVT)	2,955	23,708	-	12,438	12,438
1980 REFUND OF PRIOR YR EXPENDITURE	5,792	1,233	16,720	-	-
1990 MISCELLANEOUS REVENUE	16,308	23,777	18,026	18,000	18,000
1993 LOCAL MISCELLANEOUS REVENUE	484	-	8,829	30,000	6,000
3111 SEEK PROGRAM	4,728,363	4,646,660	4,632,972	4,847,384	4,900,000
3122 STATE VOCATIONAL TRANSPORTATION	29,808	16,010	12,075	3,000	3,000
3123 STATE VOCATIONAL SCHOOL	-	-	-	5,000	5,000
3126 STATE SUB REIMBURSEMENT	-	125	516	-	-
3130 NATIONAL BOARD REIMBURSEMENT	18,000	14,000	14,000	15,000	15,000
3131 MISCELLANEOUS STATE REIMBURSEMENT	6,086	2,590	-	-	-
3132 SPEECH LANGUAGE PATHO REIMBURSE	3,200	3,600	3,200	-	3,400
3800 REVENUE IN LIEU OF TAXES/STATE	16,025	15,959	15,963	15,500	15,500
3900 ON BEHALF PAYMENTS	4,581,786	3,701,150	3,807,522	4,711,750	3,900,000
4700 FEDERAL REV THROUGH INTERM AGENCY	-	1,560	-	-	-
4810 MEDICAID REIMBURSEMENT	11,829	17,370	16,363	10,000	15,500
5210 FUND TRANSFER	-	463,978	-	-	-
5311 SALE OF LAND	14,000	-	-	-	-
5341 SALE OF EQUIPMENT	-	11,831	1,000	-	-
TOTAL REVENUE	18,498,159	17,793,315	18,927,996	19,651,981	19,640,665
WITHOUT CARRYFORWARD & TRANSFER	16,498,589	15,575,334	16,261,261	17,076,878	16,941,061
1 GENERAL FUND EXPENSES					
0110 CERTIFIED PERMANENT SALARY	5,312,506	5,277,002	5,454,339	6,029,284	6,162,765
0111 CERT EXTENDED DAYS SALARY	175,815	188,126	195,603	271,105	214,932
0112 CERTIFIED EXTRA SERVICE PAY	577,608	542,507	745,013	552,071	543,666
0113 CERTIFIED NON-CONTRACT	69,673	99,182	80,296	72,286	76,786
0114 NATIONAL BOARD CERTIFIED	18,000	14,133	13,583	20,000	14,000
0116 SPEECH LANGUAGE	3,200	3,067	400	3,600	3,600
0120 CERTIFIED SUBSTITUTE SALARY	140,621	118,435	106,708	121,486	123,536
0130 CLASSIFIED REGULAR SALARY	1,257,332	1,281,197	1,438,532	1,486,083	1,544,723
0131 CLASSIFIED EXTRA DUTY PAY	75,718	84,863	83,122	101,567	103,817
0133 SPEECH LANGUAGE PATHOLOGY	-	68,187	76,744	83,402	104,135
0140 CLASSIFIED OVERTIME SALARY	21,193	13,137	-	20,500	20,500
0150 CLASSIFIED SUBSTITUTE SALARY	16,109	23,831	25,777	27,232	30,034
0170 CLASSIFIED/PARAPROF SALARY	183,927	181,418	179,591	246,950	249,015
0221 EMPLOYER FICA CONTRIBUTION	84,226	87,031	92,045	103,629	121,933
0222 EMPLOYER MEDICARE CONTRIBUTION	108,890	111,119	117,758	163,500	136,021
0231 KTRS EMPLOYER CONTRIBUTION	194,373	192,254	205,314	236,275	224,653
0232 CERS EMPLOYER CONTRIBUTION	307,623	272,268	234,781	333,929	284,989
0253 KSBA UNEMPLOYMENT INSURANCE	12,353	12,594	12,403	13,050	15,456
0260 WORKMENS COMPENSATION	27,825	29,293	25,155	35,457	39,276
0270 OTHER EMPLOYEE BENEFITS	-	-	-	-	-
0280 ON BEHALF PAYMENTS	4,486,746	3,628,541	3,765,185	4,606,750	3,795,000
0299 OTHER EMPLOYEE BENEFITS	28	599	-	500	500
PAYROLL TOTAL	13,073,765	12,228,783	12,852,350	14,528,657	13,809,336

BEECHWOOD BOARD OF EDUCATION
General Fund Tentative Budget
Fund Summary - Object Detail
SY 2026-2027

	2023	2024	2025	2026 Budget	Tentative 2027 Budget
0311 TAX COLLECTION FEES	101,562	105,418	109,804	130,000	130,000
0312 KSBA POLICY SERVICE	-	-	-	-	-
0322 PROFESSIONAL EDUCATION SERVICE	-	-	-	-	-
0335 OTHER PROFESSIONAL CONSULTANT	2,344	-	-	1,950	1,950
0338 REGISTRATION FEES	21,001	33,260	22,747	46,497	20,000
0339 OTHER PROFESSIONAL SERVICES	19,669	49,615	3,000	39,252	3,000
0341 DRUG AND ALCOHOL TESTING	535	257	417	750	750
0342 AUDITING SERVICES	17,500	18,025	18,565	19,122	20,122
0343 LEGAL SERVICES	28,000	26,619	38,708	26,000	30,000
0344 FINANCIAL SERVICES	11,061	21,283	17,325	18,036	20,036
0345 MEDICAL SERVICES	-	-	2,107	2,505	2,505
0346 ARCHITECTURAL & ENGINEERING SVCS	-	-	-	1,500	1,500
0347 SECURITY SERVICES	26,618	26,651	9,097	36,050	36,050
0349 OTHER PROFESSIONAL SERVICES	202,565	143,382	142,999	153,201	153,201
0411 WATER/SEWAGE	47,688	51,846	53,159	55,000	57,000
0421 SANITATION SERVICE - GARBAGE	28,982	25,222	30,882	36,400	34,400
0422 SNOW REMOVAL	4,418	450	500	4,500	5,000
0423 CONTRACT CUSTODIAL	-	-	185,790	185,717	185,717
0424 CONTRACT GROUNDS SERVICE	15,800	52,500	17,390	49,661	30,000
0425 PEST CONTROL SERVICES	4,048	3,245	3,245	3,500	3,500
0432 TECHNOLOGY REPAIR & MAINT.	185	-	-	3,500	3,500
0433 EQUIPMENT REPAIR & MAINT	14,385	24,699	48,465	46,300	50,000
0434 BUILDING REPAIR AND MAINT	126,631	204,409	135,454	153,000	653,032
0435 VEHICLE REPAIR & MAINT	55,911	45,945	18,782	45,000	45,000
0438 ROOF REPAIRS AND MAINTENANCE	-	-	-	2,000	2,000
0441 LAND AND BUILDING RENT	50,000	51,827	30,033	-	-
0442 EQUIPMENT & VEHICLE RENT	7,743	5,093	12,554	14,500	7,500
0444 COPIER RENTAL	42,776	44,613	49,824	65,700	45,700
0492 ASBESTOS TESTING/REMOVAL	-	2,215	-	2,200	2,200
0498 FENCING REPAIR AND MAINT.	2,950	650	-	2,000	2,000
0514 CONTRACT BUS SERVICES	6,000	5,500	-	10,000	10,000
0522 PROPERTY INSURANCE	110,462	131,546	174,307	220,543	236,000
0523 FIDELITY BOND	-	672	1,344	1,500	1,500
0525 GENERAL LIABILITY	8,792	-	-	-	-
0527 STUDENT LIABILITY INSURANCE	43,611	44,586	44,694	45,000	47,500
0529 OTHER INSURANCE	3,679	171	12,061	13,000	17,500
0531 POSTAGE & PO BOX RENT	8,231	6,242	3,744	8,050	8,050
0532 TELEPHONE	39,697	21,881	22,233	23,000	25,000
0533 ON-LINE NETWORK	95,041	85,621	52,299	118,350	118,350
0541 RADIO & TV ADVERTISING	-	-	-	-	-
0542 NEWSPAPER ADVERTISING	2,096	1,466	517	3,000	3,000
0559 OTHER PRINTING	14,594	17,382	15,392	15,700	17,000
0561 TUITION TO KY LSD	25,261	30,561	30,521	45,000	35,000
0580 TRAVEL - OUT OF DISTRICT	43,249	52,491	42,560	49,296	30,000
0610 GENERAL SUPPLIES	222,784	235,309	291,925	464,959	800,480
0621 NATURAL GAS	259,358	(315)	-	-	-
0622 ELECTRICITY	40,249	280,914	369,233	400,000	440,000
0626 GASOLINE	8,119	5,311	7,160	10,000	10,000
0627 DIESEL FUEL	12,601	11,486	8,547	16,000	16,000
0641 LIBRARY BOOKS	6,638	8,112	9,198	10,500	10,500
0642 PERIODICALS & NEWSPAPERS	986	634	63	1,300	1,300
0643 SUPPLEMENTAL BKS/STUDY GUIDES	-	13,900	3,951	4,150	4,150
0644 TEXTBOOKS	57,050	53,598	218,509	142,026	87,026
0645 AUDIOVISUAL MATERIALS	-	664	-	500	500
0646 TESTS	38,027	33,520	50,093	68,303	58,303
0647 REFERENCE MATERIALS	(2,809)	1,647	1,572	4,000	4,000
0650 SUPPLIES - TECHNOLOGY RELATED	108,525	80,317	122,348	165,700	165,700
0653 SOFTWARE SUBSCRIPTIONS	53,756	46,418	136,527	183,062	150,000
0692 HEALTH SUPPLIES	6,787	8,663	9,646	15,000	15,000
0694 EQUIPMENT SUPPLIES - COPY PAPER	19,436	14,455	17,473	28,428	28,428
0697 OTHER SUPPLIES - CONSUMABLES	107,822	86,349	84,526	75,225	90,225
0731 MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-	-
0732 VEHICLES	46,045	29,614	39,999	10,000	-
0733 FURNITURE & FIXTURES	163,358	17,774	7,153	46,900	10,000
0734 COMPUTERS & RELATED EQUIPMENT	39,069	19,114	-	15,233	15,233
0735 TECHNOLOGY SOFTWARE	8,612	-	-	28,000	-
0739 OTHER EQUIPMENT	32,388	58,138	14,595	52,318	15,000
0810 DUES	28,986	20,827	23,363	26,250	26,250
0840 CONTINGENCY	-	-	-	-	-
0891 GRADUATION EXPENSES	11,022	7,774	12,599	15,000	15,000
0894 INSTRUCTIONAL FIELD TRIPS	36	-	20	500	500
0895 OTHER STUDENT TRAVEL	-	158	7	-	-
0899 OTHER MISC. BACKGROUND CHECKS	590	(500)	110	1,000	1,000
0910 FUND TRANSFERS OUT	999,023	515,914	769,477	162,691	272,170
0950 SPECIAL ITEMS	84,912	-	-	-	-
	-	-	-	-	-
TOTAL EXPENSE	16,660,220	15,113,922	16,400,963	18,171,981	18,140,664
BUDGETED CONTINGENCY				1,480,000	1,500,000

BEECHWOOD BOARD OF EDUCATION
Capital Outlay Fund -UNAUDITED
Fund Summary - Object Detail
SY 2026-2027

	2023	2024	2025	Revised Budget 2026	Tentative Budget 2027
310 CAPITAL OUTLAY FUND					
0999 BEGINNING BALANCE CARRY FORWARD			41,643	-	
1510 INTEREST INCOME	4,660	6,107	9,913		
3200 RESTRICTED STATE REVENUE	141,439	144,929	148,412	148,251	148,251
TOTAL REVENUE	146,099	151,036	199,968	148,251	148,251
310 CAPITAL OUTLAY FUND					
0840 CONTINGENCY				148,251	148,251
0910 FUND TRANSFER OUT	-	-	-	-	-
0914 TRANSFER FOR DEBT SERVICE	130,338	109,393	-	-	-
TOTAL EXPENSE	130,338	109,393	-	148,251	148,251
320 BUILDING FUND					
0999 BEGINNING BALANCE CARRY FORWARD	-		49,795	-	
1111 GENERAL REAL PROPERTY TAX	1,516,836	1,968,448	1,980,917	2,021,835	2,032,656
1510 INTEREST INCOME	24,550	31,947	30,844	-	-
3200 RESTRICTED STATE REVENUE	1,357,207	976,508	1,613,624	1,621,812	1,557,959
TOTAL REVENUE	2,898,593	2,976,903	3,675,180	3,643,647	3,590,615
WITHOUT CARRY FORWARD	2,898,593	2,976,903	3,625,385	3,643,647	3,590,615
320 BUILDING FUND					
0831 REDEMPTION OF PRINCIPAL	-			-	
0832 INTEREST ON BONDS					
0840 CONTINGENCY				593,109	238,295
0910 FUND TRANSFER OUT		-			
0914 TRANSFER FOR DEBT SERVICE	2,399,931	2,927,108	2,943,430	3,050,538	3,352,320
TOTAL EXPENSE	2,399,931	2,927,108	2,943,430	3,643,647	3,590,615

BEECHWOOD BOARD OF EDUCATION
Food Service Fund - UNAUDITED
Fund Summary - Object Detail
SY 2026-2027

		2023	2024	2025	Revised Budget 2026	Tentative Budget 2027
51	FOOD SERVICE FUND					
0999U	BEGINNING BALANCE CARRY FORWAR	87,928	111,603	101,371	112,070	112,070
0999R	BEGINNING BALANCE RESTRICTED	-	-	-	-	-
1510	INTEREST INCOME	2,262	4,858	6,784	1,000	1,000
1611	LUNCH - REIMBURSABLE	284,114	279,921	344,515	290,000	335,000
1612	BREAKFAST - REIMBURSABLE	6,488	8,033	12,439	7,500	10,000
1621	LUNCH - NON REIMBURSABLE	25,458	26,193	27,447	20,000	22,500
1624	A-LA-CARTE SALES	342,841	359,009	366,549	350,000	350,000
1629	OTHER LUNCHRM RECEIPTS	-	-	-	2,000	2,000
1630	SPECIAL FUNCTIONS	-	-	-	-	-
1690	FOOD SERVICE REBATES	-	-	-	-	-
1990	MISCELLANEOUS REVENUE	-	-	-	-	-
3200	RESTRICTED STATE REVENUE	-	-	-	-	-
3900	ON BEHALF PAYMENTS	52,977	62,895	56,394	32,000	32,000
4500	RESTRICTED FED THRU STATE	-	-	-	-	-
4550	DONATED COMMODITIES	-	-	-	-	-
4950	CHILD NUTR PRG DONATED COMMOD	-	-	-	-	-
5210	FUND TRANSFER	100,000	87,000	100,000	137,321	147,170
		-	-	-	-	-
	TOTAL REVENUE	902,068	939,514	1,015,498	951,891	1,011,740
	WITHOUT CARRYFORWARD OR TRANSFER	714,140	740,911	814,127	702,500	752,500

		2023	2024	2025	Revised Budget 2026	Tentative Budget 2027
51	FOOD SERVICE FUND					
0130	CLASSIFIED REGULAR SALARY	176,659	200,474	215,318	234,232	243,724
0131	CLASSIFIED EXTRA DUTY PAY	5,000	3,750	4,000	15,850	16,350
0150	CLASSIFIED SUBSTITUTE SALARY	4,967	10,435	4,493	3,000	24,849
0221	EMPLOYER FICA CONTRIBUTION	10,512	12,369	13,004	15,361	17,012
0222	EMPLOYER MEDICARE CONTRIBUTION	2,458	2,893	3,041	3,594	3,979
0232	CERS EMPLOYER CONTRIBUTION	48,666	47,666	41,989	45,000	64,760
0232O	CERS OPEB	10,437	(19,751)	(29,045)	35,000	35,000
0232P	CERS PENSION	(17,626)	(28,565)	(36,539)	15,000	15,000
0253	KSBA UNEMPLOYMENT INSURANCE	587	770	674	607	696
0260	WORKMENS COMPENSATION	980	1,127	958	1,322	1,462
0280	ON BEHALF PAYMENTS	52,977	62,895	56,394	32,000	32,000
0338	REGISTRATION FEES	300	100	-	200	200
0433	EQUIPMENT REPAIR & MAINT	4,661	3,328	28,004	20,000	20,000
0531	POSTAGE	-	-	-	-	-
0532	TELEPHONE	-	-	-	-	-
0570	FOOD SERVICE MANAGEMENT	36	-	-	-	-
0580	TRAVEL	-	123	-	500	500
0582	TRAVEL - OUT OF DISTRICT	-	-	-	-	-
0583	HAULING OF COMMODITIES	-	-	-	-	-
0610	GENERAL SUPPLIES	2,374	749	3,622	1,000	1,000
0630	FOOD	428,314	466,634	498,429	502,220	504,703
0635	FOOD SERVICE - MILK	20,693	18,446	16,569	18,000	20,000
0650	SUPPLIES- TECHNOLOGY RELATED	6,861	3,109	3,619	5,000	6,000
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-	-
0733	FURNITURE AND FIXTURES	-	-	-	505	505
0734	COMPUTERS & RELATED EQUIPMENT	-	-	-	-	-
0810	DUES	3,275	3,275	3,275	3,500	4,000
		-	-	-	-	-
		-	-	-	-	-
	TOTAL EXPENSE	762,131	789,827	827,804	951,891	1,011,740

BEECHWOOD BOARD OF EDUCATION
Debt Service Fund - UNAUDITED
Fund Summary - Object Detail

SY 2026-2027

		2023	2024	2025	Revised Budget 2026	Tentative Budget 2027
1510	INTEREST INCOME	97,975	107,080	121,751	-	
3200	RESTRICTED STATE REVENUE				-	
3900	ON BEHALF REVENUE	533,596	533,596	533,596	507,669	507,671
4900	REVENUE ON BEHALF OF DISTRICT	349,807	349,807	349,807	375,732	375,732
5210	FUNDS TRANSFERRED IN	2,530,269	2,940,673	2,943,430	3,050,538	3,352,320
	TOTAL REVENUE	3,511,647	3,931,156	3,948,584	3,933,939	4,235,722
400	DEBT SERVICE FUND EXPENDITURES					
0831	REDEMPTION OF PRINCIPAL	1,859,987	1,480,000	1,558,424	1,876,810	2,086,810
0832	INTEREST ON BONDS	1,650,960	2,030,063	1,951,914	2,057,130	2,148,913
0931	NON-REIMBURSABLE FUND TRANSFER				-	
	TOTAL EXPENSE	3,510,947	3,510,063	3,510,338	3,933,940	4,235,722