

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE 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	52,907,181.96	51,554,323.59	45,000,000.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	87,629,612.24	95,947,704.52	98,000,000.00
1113 PSC PROPERTY TAX	4,384,547.96	5,796,140.96	5,796,140.96
1115 DELINQUENT PROPERTY TAX	458,432.34	.00	.00
1116 DISTILLED SPIRITS TAX	7,056.81	5,386.52	5,386.52
1117 MOTOR VEHICLE TAX	7,120,026.59	6,724,255.55	6,724,255.55
TOTAL AD VALOREM TAXES	99,599,675.94	108,473,487.55	110,525,783.03
SALES & USE TAXES			
1121 UTILITIES TAX	12,545,658.27	11,000,000.00	11,000,000.00
TOTAL SALES & USE TAXES	12,545,658.27	11,000,000.00	11,000,000.00
INCOME TAXES			
1131 OCCUPATIONAL LICENSE TAX	23,869,939.11	21,000,000.00	21,000,000.00
TOTAL INCOME TAXES	23,869,939.11	21,000,000.00	21,000,000.00
PENALTIES & INTEREST ON TAXES			
1140 PENALTIES & INTEREST ON TAXES	132,454.16	100,000.00	100,000.00
TOTAL PENALTIES & INTEREST ON TAXES	132,454.16	100,000.00	100,000.00
OTHER TAXES			
1191 OMITTED PROPERTY TAX	2,984,371.01	.00	.00
TOTAL OTHER TAXES	2,984,371.01	.00	.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	1,380,915.29	1,000,000.00	1,000,000.00
1280F FOREIGN TRADE ZONE (2004-2008)	.00	300,000.00	300,000.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	1,380,915.29	1,300,000.00	1,300,000.00
TRANSPORTATION			

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
1442	TRANSPORT FRM FISCAL COURT	821,774.00	800,000.00	850,000.00
	TOTAL TRANSPORTATION	821,774.00	800,000.00	850,000.00
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	4,046,450.75	2,000,000.00	2,000,000.00
	TOTAL EARNINGS ON INVESTMENTS	4,046,450.75	2,000,000.00	2,000,000.00
OTHER REVENUE FROM LOCAL SOURCES				
1912	BUS RENTAL	79,535.59	50,000.00	50,000.00
1990	MISCELLANEOUS REVENUE	3,002.93	.00	.00
1993	OTHER REBATES	9,367.00	15,000.00	15,000.00
1997	OTHER REIMBURSEMENTS	217.50	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	92,123.02	65,000.00	65,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	145,473,361.55	144,738,487.55	146,840,783.03
REVENUE FROM STATE SOURCES				
STATE PROGRAM				
3111	SEEK PROGRAM	45,161,845.00	53,000,000.00	51,000,000.00
	TOTAL STATE PROGRAM	45,161,845.00	53,000,000.00	51,000,000.00
OTHER STATE FUNDING				
3122	VOCATIONAL TRANSPORTATION	149,085.00	25,000.00	25,000.00
	TOTAL OTHER STATE FUNDING	149,085.00	25,000.00	25,000.00
EXPENDITURE REIMBURSEMENTS				
3130	NAT'L BOARD CERTIFIC STIPEND	80,126.00	80,000.00	80,000.00
3131	MISCELLANEOUS REIMBURSEMENTS	126,232.36	75,000.00	75,000.00
3132	SPEECH LANGUAGE PATHOLOGIST	64,850.00	68,000.00	68,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	271,208.36	223,000.00	223,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE PAYMENTS FOR/ON BEHALF	62,592,397.33	65,000,000.00	65,000,000.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	62,592,397.33	65,000,000.00	65,000,000.00
	TOTAL REVENUE FROM STATE SOURCES	108,174,535.69	118,248,000.00	116,248,000.00
REVENUE FROM FEDERAL SOURCES				

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
UNRESTRICTED THROUGH THE STATE				
4200	UNRESTRICTED-FED REV THRU STAT	12,000.00	12,000.00	12,000.00
	TOTAL UNRESTRICTED THROUGH THE STATE	12,000.00	12,000.00	12,000.00
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIM FROM FEDERAL	1,057,009.12	1,200,000.00	1,200,000.00
	TOTAL FEDERAL REIMBURSEMENT	1,057,009.12	1,200,000.00	1,200,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	1,069,009.12	1,212,000.00	1,212,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	-136,725.74	.00	.00
5220	INDIRECT COSTS TRANSFER	1,154,925.48	575,496.49	563,800.00
	TOTAL INTERFUND TRANSFERS	1,018,199.74	575,496.49	563,800.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	50,161.78	10,000.00	10,000.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	50,161.78	10,000.00	10,000.00
OTHER ITEMS				
5600	OTHER ITEMS	5,000.00	.00	.00
	TOTAL OTHER ITEMS	5,000.00	.00	.00
	TOTAL OTHER RECEIPTS	1,073,361.52	585,496.49	573,800.00
	TOTAL RECEIPTS	255,790,267.88	264,783,984.04	264,874,583.03
	TOTAL REVENUES	308,697,449.84	316,338,307.63	309,874,583.03

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	90,131,130.38	109,400,245.35	110,539,162.99
0200 EMPLOYEE BENEFITS	5,235,948.37	8,111,271.35	8,611,271.35
0280 ON-BEHALF	43,338,733.24	65,000,000.00	65,000,000.00
0300 PURCHASED PROF AND TECH SERV	221,088.29	284,244.22	283,784.22
0400 PURCHASED PROPERTY SERVICES	126,939.40	202,471.00	202,471.00
0500 OTHER PURCHASED SERVICES	716,455.37	4,181,823.42	2,189,601.00
0600 SUPPLIES	1,581,893.20	5,903,076.80	3,712,709.11
0700 PROPERTY	239,685.06	301,717.17	237,553.00
0800 DEBT SERVICE AND MISCELLANEOUS	34,660.79	58,814.00	43,814.00
TOTAL 1000 INSTRUCTION	141,626,534.10	193,443,663.31	190,820,366.67
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	12,392,415.69	13,306,023.11	13,976,646.68
0200 EMPLOYEE BENEFITS	795,278.34	859,071.17	859,071.17
0280 ON-BEHALF	5,431,289.89	.00	.00
0300 PURCHASED PROF AND TECH SERV	109,081.08	95,250.00	110,250.00
0400 PURCHASED PROPERTY SERVICES	305.83	500.00	500.00
0500 OTHER PURCHASED SERVICES	24,274.69	34,350.00	36,350.00
0600 SUPPLIES	43,343.12	53,841.70	53,841.70
0800 DEBT SERVICE AND MISCELLANEOUS	25.00	300.00	300.00
TOTAL 2100 STUDENT SUPPORT SERVICES	18,796,013.64	14,349,335.98	15,036,959.55
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	6,290,184.89	7,103,612.52	7,461,634.67
0200 EMPLOYEE BENEFITS	365,515.86	406,797.30	406,797.30
0280 ON-BEHALF	2,843,502.28	.00	.00
0300 PURCHASED PROF AND TECH SERV	62,324.42	614,445.00	364,445.00
0400 PURCHASED PROPERTY SERVICES	2,840.00	4,400.00	4,400.00
0500 OTHER PURCHASED SERVICES	70,379.95	332,275.62	332,275.62
0600 SUPPLIES	182,536.46	1,271,275.40	275,541.00
0700 PROPERTY	11,952.69	500.00	500.00
0800 DEBT SERVICE AND MISCELLANEOUS	11,868.00	2,414.00	2,414.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	9,841,104.55	9,735,719.84	8,848,007.59
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	727,059.40	771,854.80	810,756.28
0200 EMPLOYEE BENEFITS	1,260,147.96	1,677,896.90	1,677,896.90
0280 ON-BEHALF	400,307.81	.00	.00
0300 PURCHASED PROF AND TECH SERV	4,210,526.79	4,176,000.00	4,176,000.00
0500 OTHER PURCHASED SERVICES	1,777,723.75	2,424,800.00	2,774,800.00
0600 SUPPLIES	15,681.02	4,481.94	3,600.00
0700 PROPERTY	52,695.00	100,000.00	100,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	50,092.15	85,000.00	71,000.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2300 DISTRICT ADMIN SUPPORT	8,494,233.88	9,240,033.64	9,614,053.18
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	11,841,671.41	12,835,941.25	13,482,872.69
0200 EMPLOYEE BENEFITS	1,400,353.24	1,518,264.47	1,518,264.47
0280 ON-BEHALF	4,450,909.10	.00	.00
0300 PURCHASED PROF AND TECH SERV	13,641.36	27,195.00	27,195.00
0400 PURCHASED PROPERTY SERVICES	12,116.39	39,700.00	39,700.00
0500 OTHER PURCHASED SERVICES	64,357.27	80,472.00	80,472.00
0600 SUPPLIES	154,584.09	135,674.00	135,674.00
0700 PROPERTY	33,419.19	12,000.00	12,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	78,360.50	90,350.00	90,350.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	18,049,412.55	14,739,596.72	15,386,528.16
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	3,792,722.91	4,171,500.00	4,381,743.60
0200 EMPLOYEE BENEFITS	689,973.95	733,389.85	733,389.85
0280 ON-BEHALF	1,001,428.98	.00	.00
0300 PURCHASED PROF AND TECH SERV	118,829.11	146,000.00	126,000.00
0400 PURCHASED PROPERTY SERVICES	22,157.13	104,918.83	51,000.00
0500 OTHER PURCHASED SERVICES	614,636.57	825,591.24	792,591.24
0600 SUPPLIES	96,191.97	1,166,926.91	128,935.38
0700 PROPERTY	129,443.33	621,600.00	121,600.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,641.56	3,150.00	3,150.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	6,470,025.51	7,773,076.83	6,338,410.07
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	8,257,877.99	9,300,575.13	9,769,324.11
0200 EMPLOYEE BENEFITS	2,202,188.62	2,392,331.62	2,392,331.62
0280 ON-BEHALF	1,863,149.79	.00	.00
0300 PURCHASED PROF AND TECH SERV	779,948.61	1,014,510.87	982,832.51
0400 PURCHASED PROPERTY SERVICES	2,400,380.81	2,983,913.93	2,742,978.96
0500 OTHER PURCHASED SERVICES	398,736.97	455,660.00	456,540.65
0600 SUPPLIES	5,865,788.81	5,744,675.98	5,862,150.94
0700 PROPERTY	881,760.25	1,224,305.98	537,902.28
0800 DEBT SERVICE AND MISCELLANEOUS	16,541.92	16,296.89	22,003.86
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	22,666,373.77	23,132,270.40	22,766,064.93
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	8,956,050.88	11,377,500.00	11,950,926.00
0200 EMPLOYEE BENEFITS	2,386,101.36	2,843,743.35	2,843,743.35
0280 ON-BEHALF	2,374,201.07	.00	.00
0300 PURCHASED PROF AND TECH SERV	34,117.20	34,119.68	34,375.14
0400 PURCHASED PROPERTY SERVICES	166,190.25	76,780.63	76,780.63
0500 OTHER PURCHASED SERVICES	915,108.98	1,081,783.62	1,066,608.71

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0600	SUPPLIES	1,325,278.04	2,337,395.54	2,660,765.52
0700	PROPERTY	1,441,032.26	5,649,749.96	2,066,683.56
0800	DEBT SERVICE AND MISCELLANEOUS	23,046.84	22,531.99	22,231.99
TOTAL 2700 STUDENT TRANSPORTATION		17,621,126.88	23,423,604.77	20,722,114.90
3100 FOOD SERVICE OPERATION				
0600	SUPPLIES	.00	12,000.00	12,000.00
0800	DEBT SERVICE AND MISCELLANEOUS	17,479.87	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION		17,479.87	12,000.00	12,000.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	15,844.70	2,000.00	2,100.80
0200	EMPLOYEE BENEFITS	705.14	89.00	89.00
0280	ON-BEHALF	609,861.87	.00	.00
0600	SUPPLIES	57.53	.00	.00
TOTAL 3300 COMMUNITY SERVICES		626,469.24	2,089.00	2,189.80
4200 LAND IMPROVEMENTS				
0400	PURCHASED PROPERTY SERVICES	.00	34,000.00	34,000.00
0700	PROPERTY	36,245.00	52,069.66	.00
TOTAL 4200 LAND IMPROVEMENTS		36,245.00	86,069.66	34,000.00
4300 ARCHITECTURAL/ENGIN				
0300	PURCHASED PROF AND TECH SERV	.00	20,772.00	20,772.00
0400	PURCHASED PROPERTY SERVICES	.00	7,000.00	.00
TOTAL 4300 ARCHITECTURAL/ENGIN		.00	27,772.00	20,772.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	12,221,182.11	3,149,234.84	3,343,502.50
TOTAL 5200 FUND TRANSFERS		12,221,182.11	3,149,234.84	3,343,502.50
5300 CONTINGENCY				
0840	CONTINGENCY	.00	17,223,840.64	16,929,613.68
TOTAL 5300 CONTINGENCY		.00	17,223,840.64	16,929,613.68
TOTAL EXPENDITURES		256,466,201.10	316,338,307.63	309,874,583.03
TOTAL FOR GENERAL FUND (1)		52,231,248.74	.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		883,312.25	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	46,487.56	228,877.07	.00
1925	REIMBURSEMENTS (NON-GVT)	788,464.93	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		834,952.49	228,877.07	.00
TOTAL REVENUE FROM LOCAL SOURCES		834,952.49	228,877.07	.00
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3123	STATE VOCATIONAL SCHOOL	73,319.00	76,587.00	.00
TOTAL OTHER STATE FUNDING		73,319.00	76,587.00	.00
EXPENDITURE REIMBURSEMENTS				
3131	MISCELLANEOUS REIMBURSEMENTS	1,555.65	.00	.00
TOTAL EXPENDITURE REIMBURSEMENTS		1,555.65	.00	.00
RESTRICTED				
3200	RESTRICTED STATE REVENUE	6,498,443.29	8,887,799.53	695,834.00
TOTAL RESTRICTED		6,498,443.29	8,887,799.53	695,834.00
TOTAL REVENUE FROM STATE SOURCES		6,573,317.94	8,964,386.53	695,834.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	13,669,187.51	9,057,973.57	.00
TOTAL RESTRICTED THROUGH THE STATE		13,669,187.51	9,057,973.57	.00
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	335,266.90	24,016.60	.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL THROUGH INTERMEDIATE AGENCIES		335,266.90	24,016.60	.00
TOTAL REVENUE FROM FEDERAL SOURCES		14,004,454.41	9,081,990.17	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	554,000.00	554,000.00	554,000.00
5232	TRANSFER FROM TITLE IV	196,128.00	.00	.00
5241	NCLB TRANSFER TO TITLE I	-196,128.00	.00	.00
TOTAL INTERFUND TRANSFERS		554,000.00	554,000.00	554,000.00
OTHER ITEMS				
5600	OTHER ITEMS	145,386.40	.00	.00
TOTAL OTHER ITEMS		145,386.40	.00	.00
TOTAL OTHER RECEIPTS		699,386.40	554,000.00	554,000.00
TOTAL RECEIPTS		22,112,111.24	18,829,253.77	1,249,834.00
TOTAL REVENUES		22,995,423.49	18,829,253.77	1,249,834.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	7,108,385.61	7,234,591.90	554,000.00
0200 EMPLOYEE BENEFITS	1,805,286.64	1,790,630.42	.00
0300 PURCHASED PROF AND TECH SERV	508,716.86	432,316.96	.00
0400 PURCHASED PROPERTY SERVICES	26,530.68	182,700.00	.00
0500 OTHER PURCHASED SERVICES	1,642,536.63	1,014,053.74	.00
0600 SUPPLIES	2,872,866.34	2,088,594.69	.00
0700 PROPERTY	549,664.39	516,960.38	.00
0800 DEBT SERVICE AND MISCELLANEOUS	150,547.06	109,784.09	.00
TOTAL 1000 INSTRUCTION	14,664,534.21	13,369,632.18	554,000.00
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	603,313.47	617,871.88	.00
0200 EMPLOYEE BENEFITS	173,982.58	166,002.54	.00
0300 PURCHASED PROF AND TECH SERV	2,487.26	700.00	.00
0500 OTHER PURCHASED SERVICES	45,247.75	3,224.00	.00
0600 SUPPLIES	36,714.71	36,750.70	.00
0800 DEBT SERVICE AND MISCELLANEOUS	1,348.00	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	863,093.77	824,549.12	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	1,145,316.44	1,012,971.68	.00
0200 EMPLOYEE BENEFITS	213,470.29	175,715.75	.00
0300 PURCHASED PROF AND TECH SERV	538,969.73	281,370.30	.00
0500 OTHER PURCHASED SERVICES	120,778.10	74,921.35	.00
0600 SUPPLIES	37,070.85	79,972.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	747.51	197.94	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	2,056,352.92	1,625,149.02	.00
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	-179.22	.00	.00
0200 EMPLOYEE BENEFITS	179.22	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	.00	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0400 PURCHASED PROPERTY SERVICES	227,984.46	.00	.00
0500 OTHER PURCHASED SERVICES	209,142.30	.00	.00
0600 SUPPLIES	-158.12	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	436,968.64	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			

BOONE COUNTY BOARD OF EDUCATION



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SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0100	SALARIES PERSONNEL SERVICES	-2,383.10	3,550.00	.00
0200	EMPLOYEE BENEFITS	1,471.55	158.00	.00
0300	PURCHASED PROF AND TECH SERV	380,909.50	380,500.00	.00
0400	PURCHASED PROPERTY SERVICES	26,255.52	18,300.00	.00
0500	OTHER PURCHASED SERVICES	772.96	2,660.00	.00
0600	SUPPLIES	6,410.51	6,692.00	.00
0700	PROPERTY	-14,000.00	1,500.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	.00	600.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE		399,436.94	413,960.00	.00
2700 STUDENT TRANSPORTATION				
0100	SALARIES PERSONNEL SERVICES	184,630.05	86,000.00	.00
0200	EMPLOYEE BENEFITS	61,361.04	53,900.00	.00
0500	OTHER PURCHASED SERVICES	128,998.86	101,544.42	.00
0800	DEBT SERVICE AND MISCELLANEOUS	1,840.50	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION		376,830.45	241,444.42	.00
3200 DAY CARE OPERATIONS				
0600	SUPPLIES	900.00	.00	.00
TOTAL 3200 DAY CARE OPERATIONS		900.00	.00	.00
3300 COMMUNITY SERVICES				
0100	SALARIES PERSONNEL SERVICES	1,079,987.98	1,135,278.82	.00
0200	EMPLOYEE BENEFITS	47,245.82	60,078.82	.00
0300	PURCHASED PROF AND TECH SERV	39,344.68	57,172.93	.00
0400	PURCHASED PROPERTY SERVICES	.00	418.75	.00
0500	OTHER PURCHASED SERVICES	32,519.94	19,162.04	.00
0600	SUPPLIES	243,715.08	314,307.88	.00
0800	DEBT SERVICE AND MISCELLANEOUS	14,090.00	24,548.50	.00
TOTAL 3300 COMMUNITY SERVICES		1,456,903.50	1,610,967.74	.00
5200 FUND TRANSFERS				
0900	OTHER ITEMS	1,285,033.36	743,551.29	695,834.00
TOTAL 5200 FUND TRANSFERS		1,285,033.36	743,551.29	695,834.00
TOTAL EXPENDITURES		21,540,053.79	18,829,253.77	1,249,834.00
TOTAL FOR SPECIAL REVENUE (2)		1,455,369.70	.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUNDS (22)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,159,917.44	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	39,450.63	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	39,450.63	.00	.00
STUDENT ACTIVITIES				
1710	ADMISSIONS	10,000.00	.00	.00
1740	STUDENT FEES	50,355.00	.00	.00
1750	DONATIONS (ACTIVITY FND)	49,893.23	.00	.00
	TOTAL STUDENT ACTIVITIES	110,248.23	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	67,680.86	.00	.00
1999	SPIRIT WEAR REVENUE	58,986.92	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	126,667.78	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	276,366.64	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,652,957.55	.00	.00
	TOTAL INTERFUND TRANSFERS	1,652,957.55	.00	.00
	TOTAL OTHER RECEIPTS	1,652,957.55	.00	.00
	TOTAL RECEIPTS	1,929,324.19	.00	.00
	TOTAL REVENUES	3,089,241.63	.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUNDS (22)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	49,298.56	.00	.00
0200 EMPLOYEE BENEFITS	4,627.15	.00	.00
0300 PURCHASED PROF AND TECH SERV	40,319.06	.00	.00
0400 PURCHASED PROPERTY SERVICES	2,065.74	.00	.00
0500 OTHER PURCHASED SERVICES	128,681.67	.00	.00
0600 SUPPLIES	1,029,955.57	.00	.00
0700 PROPERTY	21,109.71	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	23,356.55	.00	.00
TOTAL 1000 INSTRUCTION	1,299,414.01	.00	.00
2100 STUDENT SUPPORT SERVICES			
0600 SUPPLIES	1,337.46	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,337.46	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	57,081.04	.00	.00
0200 EMPLOYEE BENEFITS	8,455.27	.00	.00
0500 OTHER PURCHASED SERVICES	1,899.00	.00	.00
0600 SUPPLIES	56,661.39	.00	.00
0700 PROPERTY	17,764.23	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	4,110.00	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	145,970.93	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0300 PURCHASED PROF AND TECH SERV	1,000.00	.00	.00
0400 PURCHASED PROPERTY SERVICES	23,241.66	.00	.00
0500 OTHER PURCHASED SERVICES	14,822.10	.00	.00
0600 SUPPLIES	45,876.42	.00	.00
0800 DEBT SERVICE AND MISCELLANEOUS	33,523.79	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	118,463.97	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	2,883.37	.00	.00
0200 EMPLOYEE BENEFITS	776.35	.00	.00
0400 PURCHASED PROPERTY SERVICES	16,454.73	.00	.00
0600 SUPPLIES	47,172.27	.00	.00
0700 PROPERTY	14,149.19	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	81,435.91	.00	.00
TOTAL EXPENDITURES	1,646,622.28	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DISTRICT ACTIVITY FUNDS (22)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL FOR DISTRICT ACTIVITY FUNDS (22)	1,442,619.35	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

IGNITE INSTITUTE FUND (23)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	48,735.38	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
TUITION				
1321	TUIT FRM OTH SCH DIST	147,084.00	114,650.00	114,650.00
	TOTAL TUITION	147,084.00	114,650.00	114,650.00
OTHER REVENUE FROM LOCAL SOURCES				
1911	BUILDING RENTAL	1,400.00	.00	.00
1951	MISC REV FRM OTH SCH DST IN ST	1,268,589.68	1,507,000.00	1,507,000.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,269,989.68	1,507,000.00	1,507,000.00
	TOTAL REVENUE FROM LOCAL SOURCES	1,417,073.68	1,621,650.00	1,621,650.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE PAYMENTS FOR/ON BEHALF	1,486,326.06	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	1,486,326.06	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	1,486,326.06	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	3,194,765.38	3,291,068.84	3,485,336.50
	TOTAL INTERFUND TRANSFERS	3,194,765.38	3,291,068.84	3,485,336.50
	TOTAL OTHER RECEIPTS	3,194,765.38	3,291,068.84	3,485,336.50
	TOTAL RECEIPTS	6,098,165.12	4,912,718.84	5,106,986.50
	TOTAL REVENUES	6,146,900.50	4,912,718.84	5,106,986.50

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

IGNITE INSTITUTE FUND (23)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0100 SALARIES PERSONNEL SERVICES	2,355,541.78	2,584,244.26	2,714,490.17
0200 EMPLOYEE BENEFITS	115,776.15	116,743.70	116,743.70
0280 ON-BEHALF	1,118,245.52	.00	.00
0300 PURCHASED PROF AND TECH SERV	23,486.50	17,500.00	17,500.00
0400 PURCHASED PROPERTY SERVICES	2,414.59	9,800.00	9,800.00
0500 OTHER PURCHASED SERVICES	42,779.35	66,450.00	66,450.00
0600 SUPPLIES	101,630.24	255,950.00	255,950.00
0700 PROPERTY	6,250.00	10,000.00	10,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	5,997.66	21,000.00	21,000.00
TOTAL 1000 INSTRUCTION	3,772,121.79	3,081,687.96	3,211,933.87
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	409,174.77	436,024.76	458,000.39
0200 EMPLOYEE BENEFITS	27,280.03	26,579.47	26,579.47
0280 ON-BEHALF	151,851.39	.00	.00
0500 OTHER PURCHASED SERVICES	1,253.60	.00	.00
0600 SUPPLIES	2,494.36	1,300.00	1,300.00
TOTAL 2100 STUDENT SUPPORT SERVICES	592,054.15	463,904.23	485,879.86
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	118,737.12	123,368.49	129,586.27
0200 EMPLOYEE BENEFITS	5,930.54	4,583.50	4,583.50
0280 ON-BEHALF	33,280.32	.00	.00
0300 PURCHASED PROF AND TECH SERV	28,212.02	10,000.00	10,000.00
0500 OTHER PURCHASED SERVICES	15,715.58	10,000.00	10,000.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	201,875.58	147,951.99	154,169.77
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	322,897.20	348,288.07	365,841.80
0200 EMPLOYEE BENEFITS	32,860.46	32,833.72	32,833.72
0280 ON-BEHALF	130,630.40	.00	.00
0300 PURCHASED PROF AND TECH SERV	9,245.19	5,000.00	5,000.00
0400 PURCHASED PROPERTY SERVICES	4,325.19	5,000.00	5,000.00
0500 OTHER PURCHASED SERVICES	5,410.32	6,500.00	6,500.00
0600 SUPPLIES	18,374.36	21,500.00	21,500.00
0800 DEBT SERVICE AND MISCELLANEOUS	8,498.56	2,000.00	2,000.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	532,241.68	421,121.79	438,675.52
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	341,181.20	362,591.49	380,866.10
0200 EMPLOYEE BENEFITS	115,922.25	87,811.38	87,811.38

TENTATIVE BUDGET REPORT FOR FY 2027

IGNITE INSTITUTE FUND (23)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0280	ON-BEHALF	52,318.43	.00	.00
0300	PURCHASED PROF AND TECH SERV	95,569.32	15,000.00	15,000.00
0400	PURCHASED PROPERTY SERVICES	46,762.44	54,850.00	54,850.00
0500	OTHER PURCHASED SERVICES	72,716.06	74,600.00	74,600.00
0600	SUPPLIES	205,801.93	203,200.00	203,200.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	930,271.63	798,052.87	816,327.48
	TOTAL EXPENDITURES	6,028,564.83	4,912,718.84	5,106,986.50
	TOTAL FOR IGNITE INSTITUTE FUND (23)	118,335.67	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

SCHOOL ACTIVITY FUNDS (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		2,624,636.01	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1710	ADMISSIONS	1,149,678.41	.00	.00
1740	STUDENT FEES	1,433,573.18	.00	.00
1790	OTHER SCHOOL ACTIVITY REVENUE	3,163,465.37	.00	.00
TOTAL STUDENT ACTIVITIES		5,746,716.96	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	220,861.98	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		220,861.98	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		5,967,578.94	.00	.00
TOTAL RECEIPTS		5,967,578.94	.00	.00
TOTAL REVENUES		8,592,214.95	.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

SCHOOL ACTIVITY FUNDS (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	3,605,542.22	.00	.00
TOTAL 1000 INSTRUCTION	3,605,542.22	.00	.00
2100 STUDENT SUPPORT SERVICES			
0600 SUPPLIES	53,460.73	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	53,460.73	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0600 SUPPLIES	695,619.27	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	695,619.27	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0600 SUPPLIES	236,070.79	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	236,070.79	.00	.00
2700 STUDENT TRANSPORTATION			
0800 DEBT SERVICE AND MISCELLANEOUS	-8,942.97	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	-8,942.97	.00	.00
2900 OTHER INSTRUCTIONAL			
0300 PURCHASED PROF AND TECH SERV	2,711.20	.00	.00
0600 SUPPLIES	24,704.44	.00	.00
TOTAL 2900 OTHER INSTRUCTIONAL	27,415.64	.00	.00
3300 COMMUNITY SERVICES			
0600 SUPPLIES	38,519.29	.00	.00
TOTAL 3300 COMMUNITY SERVICES	38,519.29	.00	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	1,267,062.55	.00	.00
TOTAL 5200 FUND TRANSFERS	1,267,062.55	.00	.00
TOTAL EXPENDITURES	5,914,747.52	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

SCHOOL ACTIVITY FUNDS (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL FOR SCHOOL ACTIVITY FUNDS (25)	2,677,467.43	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	1,247,242.61	.00	.00
RECEIPTS				
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,885,980.00	1,880,000.00	1,880,000.00
	TOTAL RESTRICTED	1,885,980.00	1,880,000.00	1,880,000.00
	TOTAL REVENUE FROM STATE SOURCES	1,885,980.00	1,880,000.00	1,880,000.00
	TOTAL RECEIPTS	1,885,980.00	1,880,000.00	1,880,000.00
	TOTAL REVENUES	3,133,222.61	1,880,000.00	1,880,000.00

TENTATIVE BUDGET REPORT FOR FY 2027

CAPITAL OUTLAY FUND (310)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
2600 PLANT OPERATIONS & MAINTENANCE			
0400 PURCHASED PROPERTY SERVICES	.00	1,880,000.00	1,880,000.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	.00	1,880,000.00	1,880,000.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	3,133,222.61	.00	.00
TOTAL 5200 FUND TRANSFERS	3,133,222.61	.00	.00
TOTAL EXPENDITURES	3,133,222.61	1,880,000.00	1,880,000.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

BUILDING FUND(5 CENT LEVY) 320 (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		5,947,051.88	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	30,043,696.40	30,284,882.30	31,492,208.30
1113	PSC PROPERTY TAX	1,650,873.69	1,633,160.64	1,633,160.64
1116	DISTILLED SPIRITS TAX	2,228.46	1,534.93	1,534.93
1117	MOTOR VEHICLE TAX	2,410,745.21	2,187,965.89	2,187,965.89
TOTAL AD VALOREM TAXES		34,107,543.76	34,107,543.76	35,314,869.76
TOTAL REVENUE FROM LOCAL SOURCES		34,107,543.76	34,107,543.76	35,314,869.76
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	151,279.00	628,650.00	628,650.00
TOTAL RESTRICTED		151,279.00	628,650.00	628,650.00
TOTAL REVENUE FROM STATE SOURCES		151,279.00	628,650.00	628,650.00
TOTAL RECEIPTS		34,258,822.76	34,736,193.76	35,943,519.76
TOTAL REVENUES		40,205,874.64	34,736,193.76	35,943,519.76

TENTATIVE BUDGET REPORT FOR FY 2027

BUILDING FUND(5 CENT LEVY) 320 (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
4100 LAND/SITE ACQUISITIONS			
0400 PURCHASED PROPERTY SERVICES	.00	14,150,182.76	14,150,182.76
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	14,150,182.76	14,150,182.76
5200 FUND TRANSFERS			
0900 OTHER ITEMS	40,205,874.64	20,586,011.00	21,793,337.00
TOTAL 5200 FUND TRANSFERS	40,205,874.64	20,586,011.00	21,793,337.00
TOTAL EXPENDITURES	40,205,874.64	34,736,193.76	35,943,519.76
TOTAL FOR BUILDING FUND(5 CENT LEVY) (320)	.00	.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE 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	56,045,592.50	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	2,844,118.17	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	2,844,118.17	.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1997	OTHER REIMBURSEMENTS	1,796.50	.00	.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	1,796.50	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	2,845,914.67	.00	.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	.00	.00	.00
	TOTAL RESTRICTED	.00	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	.00	.00	.00
OTHER RECEIPTS				
BOND PROCEEDS				
5110	BOND PRINCIPAL PROCEEDS	.00	53,998,525.00	.00
5120	BOND PREMIUM	.00	-807,580.00	.00
	TOTAL BOND PROCEEDS	.00	53,190,945.00	.00
INTERFUND TRANSFERS				
5210	FUND TRANSFER	29,358,306.22	2,840,501.00	.00
	TOTAL INTERFUND TRANSFERS	29,358,306.22	2,840,501.00	.00
	TOTAL OTHER RECEIPTS	29,358,306.22	56,031,446.00	.00
	TOTAL RECEIPTS	32,204,220.89	56,031,446.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL REVENUES	88,249,813.39	56,031,446.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4100 LAND/SITE ACQUISITIONS				
0300	PURCHASED PROF AND TECH SERV	42,310.00	.00	.00
0700	PROPERTY	70,000.00	.00	.00
TOTAL 4100 LAND/SITE ACQUISITIONS		112,310.00	.00	.00
4200 LAND IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	119,354.35	84,135.00	.00
0400	PURCHASED PROPERTY SERVICES	1,559,754.50	1,014,750.00	.00
0500	OTHER PURCHASED SERVICES	1,024.84	2,250.00	.00
0600	SUPPLIES	4,522.00	.00	.00
0840	CONTINGENCY	.00	50,738.00	.00
TOTAL 4200 LAND IMPROVEMENTS		1,684,655.69	1,151,873.00	.00
4500 BUILDING ACQUISITIONS & CONSTRUCTION				
0300	PURCHASED PROF AND TECH SERV	140,095.51	.00	.00
0400	PURCHASED PROPERTY SERVICES	3,531,919.50	.00	.00
0500	OTHER PURCHASED SERVICES	99.45	.00	.00
0600	SUPPLIES	87,135.28	.00	.00
0700	PROPERTY	45,438.82	.00	.00
TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION		3,804,688.56	.00	.00
4600 SITE IMPROVEMENT				
0300	PURCHASED PROF AND TECH SERV	483,482.05	3,046,300.00	.00
0400	PURCHASED PROPERTY SERVICES	23,336,234.44	42,150,000.00	.00
0500	OTHER PURCHASED SERVICES	1,906.39	13,600.00	.00
0600	SUPPLIES	167,364.95	1,650,400.00	.00
0700	PROPERTY	141,904.48	50,000.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,706.00	45,000.00	.00
0840	CONTINGENCY	.00	2,107,500.00	.00
TOTAL 4600 SITE IMPROVEMENT		24,134,598.31	49,062,800.00	.00
4700 BUILDING IMPROVEMENTS				
0300	PURCHASED PROF AND TECH SERV	411,538.88	327,627.00	.00
0400	PURCHASED PROPERTY SERVICES	3,961,181.34	5,021,778.00	.00
0500	OTHER PURCHASED SERVICES	3,805.54	8,800.00	.00
0600	SUPPLIES	1,305.47	200.00	.00
0800	DEBT SERVICE AND MISCELLANEOUS	3,500.00	.00	.00
0840	CONTINGENCY	.00	251,089.00	.00
TOTAL 4700 BUILDING IMPROVEMENTS		4,381,331.23	5,609,494.00	.00
5100 DEBT SERVICE				

TENTATIVE BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0800 DEBT SERVICE AND MISCELLANEOUS	.00	207,279.00	.00
TOTAL 5100 DEBT SERVICE	.00	207,279.00	.00
TOTAL EXPENDITURES	34,117,583.79	56,031,446.00	.00
TOTAL FOR CONSTRUCTION FUND (360)	54,132,229.60	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DEBT SERVICE FUND (400)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
	TOTAL 0999 BEGINNING BALANCE	170,064.41	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	23,325.92	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	23,325.92	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	23,325.92	.00	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE PAYMENTS FOR/ON BEHALF	641,782.79	.00	.00
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	641,782.79	.00	.00
	TOTAL REVENUE FROM STATE SOURCES	641,782.79	.00	.00
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4800	Interest Subsidy on Qual Bonds	874,663.63	.00	.00
	TOTAL FEDERAL REIMBURSEMENT	874,663.63	.00	.00
	TOTAL REVENUE FROM FEDERAL SOURCES	874,663.63	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	23,024,549.08	20,586,011.00	21,793,337.00
	TOTAL INTERFUND TRANSFERS	23,024,549.08	20,586,011.00	21,793,337.00
	TOTAL OTHER RECEIPTS	23,024,549.08	20,586,011.00	21,793,337.00
	TOTAL RECEIPTS	24,564,321.42	20,586,011.00	21,793,337.00
	TOTAL REVENUES	24,734,385.83	20,586,011.00	21,793,337.00

TENTATIVE 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	24,442,652.00	20,586,011.00	21,793,337.00
TOTAL 5100 DEBT SERVICE	24,442,652.00	20,586,011.00	21,793,337.00
TOTAL EXPENDITURES	24,442,652.00	20,586,011.00	21,793,337.00
TOTAL FOR DEBT SERVICE FUND (400)	291,733.83	.00	.00

TENTATIVE 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		9,915,805.45	6,500,000.00	6,500,000.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	337,601.13	224,073.70	224,073.70
TOTAL EARNINGS ON INVESTMENTS		337,601.13	224,073.70	224,073.70
FOOD SERVICE				
1611	REIMBURSABLE SCHOOL LUNCH PROG	3,205,641.35	3,260,155.87	3,263,581.88
1624	NON-REIMBURSABLE A LA CARTE PRG	1,836.00	.00	.00
1690	REBATES	5,726.99	4,000.00	4,000.00
TOTAL FOOD SERVICE		3,213,204.34	3,264,155.87	3,267,581.88
OTHER REVENUE FROM LOCAL SOURCES				
1990	MISCELLANEOUS REVENUE	26,769.26	.00	.00
1994	RETURN FOR INSUFFICIENT CHECKS	-152.36	500.00	500.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		26,616.90	500.00	500.00
TOTAL REVENUE FROM LOCAL SOURCES		3,577,422.37	3,488,729.57	3,492,155.58
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	96,967.76	90,000.00	100,000.00
TOTAL RESTRICTED		96,967.76	90,000.00	100,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE PAYMENTS FOR/ON BEHALF	1,684,933.78	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		1,684,933.78	.00	.00
TOTAL REVENUE FROM STATE SOURCES		1,781,901.54	90,000.00	100,000.00
REVENUE FROM FEDERAL SOURCES				
RESTRICTED THROUGH THE STATE				

TENTATIVE BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
4500	RESTRICTED FED THRU STATE	8,784,870.75	8,324,445.29	8,344,875.46
	TOTAL RESTRICTED THROUGH THE STATE	8,784,870.75	8,324,445.29	8,344,875.46
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	887,062.00	1,027,001.96	1,043,289.33
	TOTAL UNDEFINED REV TYPE	887,062.00	1,027,001.96	1,043,289.33
	TOTAL REVENUE FROM FEDERAL SOURCES	9,671,932.75	9,351,447.25	9,388,164.79
	TOTAL RECEIPTS	15,031,256.66	12,930,176.82	12,980,320.37
	TOTAL REVENUES	24,947,062.11	19,430,176.82	19,480,320.37

TENTATIVE 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	4,000,447.07	4,697,678.42	5,064,495.92
0200 EMPLOYEE BENEFITS	695,337.32	1,204,475.22	1,243,514.95
0280 ON-BEHALF	1,684,933.78	.00	.00
0300 PURCHASED PROF AND TECH SERV	21,421.00	6,500.00	6,500.00
0400 PURCHASED PROPERTY SERVICES	308,802.83	227,500.00	227,500.00
0500 OTHER PURCHASED SERVICES	52,779.24	41,076.86	41,076.86
0600 SUPPLIES	6,893,858.77	6,846,720.54	6,846,720.54
0700 PROPERTY	-6,683.93	95,250.00	95,250.00
0800 DEBT SERVICE AND MISCELLANEOUS	22,009.10	31,195.72	31,195.72
0840 CONTINGENCY	.00	5,715,980.06	5,360,266.38
TOTAL 3100 FOOD SERVICE OPERATION	13,672,905.18	18,866,376.82	18,916,520.37
5200 FUND TRANSFERS			
0900 OTHER ITEMS	686,824.43	563,800.00	563,800.00
TOTAL 5200 FUND TRANSFERS	686,824.43	563,800.00	563,800.00
TOTAL EXPENDITURES	14,359,729.61	19,430,176.82	19,480,320.37
TOTAL FOR FOOD SERVICE FUND (51)	10,587,332.50	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DAY CARE OPERATIONS (52)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		41,407.00	.00	.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	155,674.00	192,622.01	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		155,674.00	192,622.01	.00
TOTAL REVENUE FROM LOCAL SOURCES		155,674.00	192,622.01	.00
REVENUE FROM STATE SOURCES				
REVENUE FOR ON BEHALF PAYMENTS				
3900	STATE PAYMENTS FOR/ON BEHALF	53,326.41	.00	.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		53,326.41	.00	.00
TOTAL REVENUE FROM STATE SOURCES		53,326.41	.00	.00
TOTAL RECEIPTS		209,000.41	192,622.01	.00
TOTAL REVENUES		250,407.41	192,622.01	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DAY CARE OPERATIONS (52)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
3200 DAY CARE OPERATIONS			
0100 SALARIES PERSONNEL SERVICES	119,431.36	130,416.40	.00
0200 EMPLOYEE BENEFITS	40,868.05	33,843.87	.00
0280 ON-BEHALF	53,326.41	.00	.00
0500 OTHER PURCHASED SERVICES	224.60	500.00	.00
0600 SUPPLIES	13,646.21	22,081.25	.00
0800 DEBT SERVICE AND MISCELLANEOUS	25.00	25.00	.00
TOTAL 3200 DAY CARE OPERATIONS	227,521.63	186,866.52	.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	3,578.27	5,755.49	.00
TOTAL 5200 FUND TRANSFERS	3,578.27	5,755.49	.00
TOTAL EXPENDITURES	231,099.90	192,622.01	.00
TOTAL FOR DAY CARE OPERATIONS (52)	19,307.51	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
OTHER RECEIPTS				
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	-16,939.25	.00	.00
	TOTAL SALE OR COMP FOR LOSS OF ASSETS	-16,939.25	.00	.00
	TOTAL OTHER RECEIPTS	-16,939.25	.00	.00
	TOTAL RECEIPTS	-16,939.25	.00	.00
	TOTAL REVENUES	-16,939.25	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0700 PROPERTY	5,164,430.06	.00	.00
TOTAL 1000 INSTRUCTION	5,164,430.06	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	19,448.11	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	19,448.11	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	7,487.50	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	7,487.50	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	9,660.75	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	9,660.75	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0700 PROPERTY	20,452.01	.00	.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	20,452.01	.00	.00
2500 BUSINESS SUPPORT SERVICES			
0700 PROPERTY	55,671.68	.00	.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	55,671.68	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	14,243,301.39	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	14,243,301.39	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	1,956,512.36	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	1,956,512.36	.00	.00
3300 COMMUNITY SERVICES			
0700 PROPERTY	826.65	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GOVERNMENTAL ASSETS (8)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 3300 COMMUNITY SERVICES	826.65	.00	.00
TOTAL EXPENDITURES	21,477,790.51	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-21,494,729.76	.00	.00

TENTATIVE 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	135,038.82	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	135,038.82	.00	.00
TOTAL EXPENDITURES	135,038.82	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-135,038.82	.00	.00

BOONE COUNTY BOARD OF EDUCATION



TENTATIVE 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	308,697,449.84	316,338,307.63	309,874,583.03
TOTAL OF EXPENDITURES FUND 1	256,466,201.10	316,338,307.63	309,874,583.03
TOTAL FOR FUND 1	52,231,248.74	.00	.00
TOTAL OF REVENUES FUND 2	22,995,423.49	18,829,253.77	1,249,834.00
TOTAL OF EXPENDITURES FUND 2	21,540,053.79	18,829,253.77	1,249,834.00
TOTAL FOR FUND 2	1,455,369.70	.00	.00
TOTAL OF REVENUES FUND 22	3,089,241.63	.00	.00
TOTAL OF EXPENDITURES FUND 22	1,646,622.28	.00	.00
TOTAL FOR FUND 22	1,442,619.35	.00	.00
TOTAL OF REVENUES FUND 23	6,146,900.50	4,912,718.84	5,106,986.50
TOTAL OF EXPENDITURES FUND 23	6,028,564.83	4,912,718.84	5,106,986.50
TOTAL FOR FUND 23	118,335.67	.00	.00
TOTAL OF REVENUES FUND 25	8,592,214.95	.00	.00
TOTAL OF EXPENDITURES FUND 25	5,914,747.52	.00	.00
TOTAL FOR FUND 25	2,677,467.43	.00	.00
TOTAL OF REVENUES FUND 310	3,133,222.61	1,880,000.00	1,880,000.00
TOTAL OF EXPENDITURES FUND 310	3,133,222.61	1,880,000.00	1,880,000.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	40,205,874.64	34,736,193.76	35,943,519.76
TOTAL OF EXPENDITURES FUND 320	40,205,874.64	34,736,193.76	35,943,519.76
TOTAL FOR FUND 320	.00	.00	.00
TOTAL OF REVENUES FUND 360	88,249,813.39	56,031,446.00	.00
TOTAL OF EXPENDITURES FUND 360	34,117,583.79	56,031,446.00	.00
TOTAL FOR FUND 360	54,132,229.60	.00	.00
TOTAL OF REVENUES FUND 400	24,734,385.83	20,586,011.00	21,793,337.00
TOTAL OF EXPENDITURES FUND 400	24,442,652.00	20,586,011.00	21,793,337.00
TOTAL FOR FUND 400	291,733.83	.00	.00
TOTAL OF REVENUES FUND 51	24,947,062.11	19,430,176.82	19,480,320.37
TOTAL OF EXPENDITURES FUND 51	14,359,729.61	19,430,176.82	19,480,320.37
TOTAL FOR FUND 51	10,587,332.50	.00	.00
TOTAL OF REVENUES FUND 52	250,407.41	192,622.01	.00
TOTAL OF EXPENDITURES FUND 52	231,099.90	192,622.01	.00
TOTAL FOR FUND 52	19,307.51	.00	.00
TOTAL OF REVENUES FUND 8	-16,939.25	.00	.00
TOTAL OF EXPENDITURES FUND 8	21,477,790.51	.00	.00
TOTAL FOR FUND 8	-21,494,729.76	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	135,038.82	.00	.00
TOTAL FOR FUND 81	-135,038.82	.00	.00

TENTATIVE 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	418,057,797.18	396,319,272.83	373,535,243.66
GRAND TOTAL OF EXPENDITURES	349,526,116.28	396,319,272.83	373,535,243.66
GRAND TOTAL	68,531,680.90	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027
REPORT OPTIONS

Fiscal Year for reports	2027	
Projections	2027	20272

Budget Level	3
Include account detail?	N
Output file options	P

P - Proof Report Only
M - Electronic File & Spreadsheet Only
B - Both Proof Report & Electronic File/Spreadsheet

** END OF REPORT - Generated by Katie Noonan **