

ALLEN 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	7,365,132.00	9,495,062.65	9,959,187.00
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 GENERAL PROPERTY TAX	4,518,914.11	4,525,664.19	4,684,062.44
1113 PSC PROPERTY TAX	240,223.91	385,925.18	385,925.18
1115 DELINQUENT PROPERTY TAX	131,181.29	100,000.00	100,000.00
1117 MOTOR VEHICLE TAX	778,106.48	689,179.87	750,000.00
1118 UNMINED MINERALS TAX	6,577.73	2,500.00	2,500.00
TOTAL AD VALOREM TAXES	5,675,003.52	5,703,269.24	5,922,487.62
OTHER TAXES			
1191 OMITTED PROPERTY TAX	1,526.03	4,000.00	4,000.00
TOTAL OTHER TAXES	1,526.03	4,000.00	4,000.00
REVENUE OTHER LOCAL GOVERNMENT UNITS			
1280 REVENUE IN LIEU OF TAXES	117,171.93	95,000.00	100,000.00
TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS	117,171.93	95,000.00	100,000.00
EARNINGS ON INVESTMENTS			
1510 INTEREST ON INVESTMENTS	580,984.89	100,000.00	100,000.00
TOTAL EARNINGS ON INVESTMENTS	580,984.89	100,000.00	100,000.00
OTHER REVENUE FROM LOCAL SOURCES			
1911 BUILDING RENTAL	2,000.00	2,500.00	2,500.00
1920 CONTRIBUTIONS/DONATIONS	-2,880.70	.00	.00
1980 REFUND OF PRIOR YR EXPENDITURE	39,364.84	30,000.00	30,000.00
1990 MISCELLANEOUS REVENUE	55,484.73	17,056.00	20,000.00
1990B Bus Dr. Misc.-Soft Drinks	32.33	.00	.00
1990BD Soft Drinks-Central Office	-10.83	.00	.00
1990G LOCAL GRANT/DONATION	14,482.00	.00	.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES	108,472.37	49,556.00	52,500.00
TOTAL REVENUE FROM LOCAL SOURCES	6,483,158.74	5,951,825.24	6,178,987.62
REVENUE FROM STATE SOURCES			

ALLEN COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
STATE PROGRAM				
3111	SEEK PROGRAM	14,672,122.00	15,963,838.00	16,463,080.00
	TOTAL STATE PROGRAM	14,672,122.00	15,963,838.00	16,463,080.00
EXPENDITURE REIMBURSEMENTS				
3130	NAT'L BOARD CERTIFICATION REIM	32,000.00	30,000.00	30,000.00
3131	STATE MISCELLANEOUS REIMBURSE	.00	400.00	400.00
3132	SPEECH LANG PATHOLOGIST REIMB	10,000.00	10,000.00	10,000.00
	TOTAL EXPENDITURE REIMBURSEMENTS	42,000.00	40,400.00	40,400.00
REVENUE IN LIEU OF TAXES/STATE				
3800	REVENUE IN LIEU OF TAXES/STATE	32,768.49	32,767.00	32,767.00
	TOTAL REVENUE IN LIEU OF TAXES/STATE	32,768.49	32,767.00	32,767.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	Revenue on behalf paymen-State	8,176,903.41	9,054,218.33	9,054,109.73
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	8,176,903.41	9,054,218.33	9,054,109.73
	TOTAL REVENUE FROM STATE SOURCES	22,923,793.90	25,091,223.33	25,590,356.73
REVENUE FROM FEDERAL SOURCES				
FEDERAL REIMBURSEMENT				
4810	MEDICAID REIMBURSEMENTS	84,965.03	80,000.00	80,000.00
4810S	MEDICAID-SBAC	375,438.51	80,000.00	80,000.00
	TOTAL FEDERAL REIMBURSEMENT	460,403.54	160,000.00	160,000.00
	TOTAL REVENUE FROM FEDERAL SOURCES	460,403.54	160,000.00	160,000.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	1,021,939.00	460,999.00	321,874.00
5220	INDIRECT COSTS TRANSFER	497,119.67	247,151.00	212,963.00
	TOTAL INTERFUND TRANSFERS	1,519,058.67	708,150.00	534,837.00
SALE OR COMP FOR LOSS OF ASSETS				
5341	SALE OF EQUIPMENT ETC	14,172.02	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL SALE OR COMP FOR LOSS OF ASSETS	14,172.02	.00	.00
TOTAL OTHER RECEIPTS	1,533,230.69	708,150.00	534,837.00
TOTAL RECEIPTS	31,400,586.87	31,911,198.57	32,464,181.35
TOTAL REVENUES	38,765,718.87	41,406,261.22	42,423,368.35

ALLEN COUNTY BOARD OF EDUCATION



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	10,286,189.33	10,793,667.78	11,663,344.02
0200 EMPLOYEE BENEFITS	662,066.85	922,713.00	776,272.07
0280 ON-BEHALF	5,945,060.26	5,756,490.82	5,756,490.82
0300 PURCHASED PROF AND TECH SERV	139,015.91	121,975.00	123,825.00
0400 PURCHASED PROPERTY SERVICES	68,824.13	91,100.00	103,000.00
0500 OTHER PURCHASED SERVICES	41,283.61	88,867.61	88,562.00
0600 SUPPLIES	311,948.42	400,350.18	436,252.59
0700 PROPERTY	52,878.97	20,550.00	23,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	30,794.03	281,361.57	188,415.29
0840 CONTINGENCY	.00	47,229.53	54,245.05
TOTAL 1000 INSTRUCTION	17,538,061.51	18,524,305.49	19,213,406.84
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	740,793.26	762,351.84	791,048.70
0200 EMPLOYEE BENEFITS	45,765.48	48,799.67	51,793.35
0280 ON-BEHALF	437,005.47	664,591.12	664,591.12
0300 PURCHASED PROF AND TECH SERV	83,770.50	191,200.00	191,200.00
0400 PURCHASED PROPERTY SERVICES	884.23	500.00	500.00
0500 OTHER PURCHASED SERVICES	5,049.29	8,290.61	9,051.60
0600 SUPPLIES	1,262.73	17,100.00	18,050.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	100.00	100.00
TOTAL 2100 STUDENT SUPPORT SERVICES	1,314,530.96	1,692,933.24	1,726,334.77
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	747,680.23	788,379.65	832,339.61
0200 EMPLOYEE BENEFITS	63,214.57	60,801.29	60,908.76
0280 ON-BEHALF	393,379.91	980,297.69	980,297.69
0300 PURCHASED PROF AND TECH SERV	.00	6,850.00	5,350.00
0400 PURCHASED PROPERTY SERVICES	.00	5,500.00	5,000.00
0500 OTHER PURCHASED SERVICES	2,522.42	4,500.00	2,500.00
0600 SUPPLIES	23,665.49	27,400.00	29,200.00
0700 PROPERTY	194,082.71	20,000.00	20,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	12,233.10	13,450.00	11,600.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	1,436,778.43	1,907,178.63	1,947,196.06
2300 DISTRICT ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	215,661.88	233,371.65	262,629.04
0200 EMPLOYEE BENEFITS	158,683.61	230,663.21	42,337.16
0280 ON-BEHALF	119,083.53	270,274.23	270,274.23
0300 PURCHASED PROF AND TECH SERV	268,561.09	282,478.97	284,965.00
0400 PURCHASED PROPERTY SERVICES	99.20	1,100.00	750.00
0500 OTHER PURCHASED SERVICES	99,517.55	163,239.23	165,444.26
0600 SUPPLIES	17,242.41	22,950.00	24,000.00

ALLEN COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
0800 DEBT SERVICE AND MISCELLANEOUS	15,049.37	16,700.00	14,250.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	893,898.64	1,220,777.29	1,064,649.69
2400 SCHOOL ADMIN SUPPORT			
0100 SALARIES PERSONNEL SERVICES	1,176,311.92	1,205,353.53	1,287,234.46
0200 EMPLOYEE BENEFITS	116,706.84	112,067.86	112,494.68
0280 ON-BEHALF	634,271.82	625,016.16	625,016.16
0400 PURCHASED PROPERTY SERVICES	428.64	600.00	600.00
0840 CONTINGENCY	.00	18,740.00	64,412.05
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,927,719.22	1,961,777.55	2,089,757.35
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	378,019.06	386,009.64	438,876.10
0200 EMPLOYEE BENEFITS	49,500.82	41,098.20	43,486.92
0280 ON-BEHALF	156,626.32	231,330.67	231,330.67
0300 PURCHASED PROF AND TECH SERV	61,625.15	43,250.00	43,250.00
0400 PURCHASED PROPERTY SERVICES	5,784.42	8,150.00	8,150.00
0500 OTHER PURCHASED SERVICES	74,944.78	9,600.00	10,600.00
0600 SUPPLIES	9,230.38	7,225.00	10,475.00
0700 PROPERTY	.00	29,550.00	26,800.00
0800 DEBT SERVICE AND MISCELLANEOUS	778.00	3,800.00	3,800.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	736,508.93	760,013.51	816,768.69
2600 PLANT OPERATIONS & MAINTENANCE			
0100 SALARIES PERSONNEL SERVICES	739,997.86	771,757.67	834,537.82
0200 EMPLOYEE BENEFITS	212,250.30	196,277.88	196,490.78
0280 ON-BEHALF	193,747.80	296,963.18	296,963.18
0300 PURCHASED PROF AND TECH SERV	525.00	29,200.00	57,430.00
0400 PURCHASED PROPERTY SERVICES	551,541.07	554,450.00	564,050.00
0500 OTHER PURCHASED SERVICES	95,992.55	325,079.66	337,144.01
0600 SUPPLIES	890,912.26	934,750.00	974,250.00
0700 PROPERTY	63,988.39	7,700.00	5,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	600.00	650.00	650.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	2,749,555.23	3,116,828.39	3,266,515.79
2700 STUDENT TRANSPORTATION			
0100 SALARIES PERSONNEL SERVICES	1,041,466.72	1,039,486.45	1,107,521.19
0200 EMPLOYEE BENEFITS	267,820.80	221,443.82	246,784.66
0280 ON-BEHALF	229,539.40	226,882.41	226,882.41
0300 PURCHASED PROF AND TECH SERV	5,321.85	8,600.00	8,600.00
0400 PURCHASED PROPERTY SERVICES	42,725.30	15,625.00	15,125.00
0500 OTHER PURCHASED SERVICES	892.37	55,180.19	70,238.43
0600 SUPPLIES	267,807.15	320,600.00	358,050.00
0700 PROPERTY	303,845.00	767,199.00	627,874.00
0800 DEBT SERVICE AND MISCELLANEOUS	19,647.59	17,800.00	17,800.00

TENTATIVE BUDGET REPORT FOR FY 2027

GENERAL FUND (1)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL 2700 STUDENT TRANSPORTATION	2,179,066.18	2,672,816.87	2,678,875.69
2900 OTHER INSTRUCTIONAL			
0280 ON-BEHALF	.00	425.16	425.16
TOTAL 2900 OTHER INSTRUCTIONAL	.00	425.16	425.16
3300 COMMUNITY SERVICES			
0100 SALARIES PERSONNEL SERVICES	7,482.10	23,733.60	8,000.00
0200 EMPLOYEE BENEFITS	1,893.45	1,888.63	1,889.40
0280 ON-BEHALF	1,972.99	1,838.29	1,838.29
0400 PURCHASED PROPERTY SERVICES	18.00	.00	.00
TOTAL 3300 COMMUNITY SERVICES	11,366.54	27,460.52	11,727.69
4100 LAND/SITE ACQUISITIONS			
0700 PROPERTY	.00	2,814,289.07	2,814,289.07
TOTAL 4100 LAND/SITE ACQUISITIONS	.00	2,814,289.07	2,814,289.07
4200 LAND IMPROVEMENTS			
0700 PROPERTY	462,352.84	.00	.00
TOTAL 4200 LAND IMPROVEMENTS	462,352.84	.00	.00
4300 ARCHITECTURAL/ENGIN			
0300 PURCHASED PROF AND TECH SERV	.00	1,000.00	1,000.00
TOTAL 4300 ARCHITECTURAL/ENGIN	.00	1,000.00	1,000.00
5200 FUND TRANSFERS			
0900 OTHER ITEMS	56,693.00	59,262.00	59,262.00
TOTAL 5200 FUND TRANSFERS	56,693.00	59,262.00	59,262.00
5300 CONTINGENCY			
0840 CONTINGENCY	.00	6,594,034.55	6,733,159.55
TOTAL 5300 CONTINGENCY	.00	6,594,034.55	6,733,159.55
TOTAL EXPENDITURES	29,306,531.48	41,353,102.27	42,423,368.35
TOTAL FOR GENERAL FUND (1)	9,459,187.39	53,158.95	.00

ALLEN COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	13,037.08	.00	.00
	TOTAL EARNINGS ON INVESTMENTS	13,037.08	.00	.00
STUDENT ACTIVITIES				
1790	OTHER STUDENT ACTIVITY INCOME	.00	2,451.00	.00
	TOTAL STUDENT ACTIVITIES	.00	2,451.00	.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	159,674.99	170,474.00	134,260.00
	TOTAL OTHER REVENUE FROM LOCAL SOURCES	159,674.99	170,474.00	134,260.00
	TOTAL REVENUE FROM LOCAL SOURCES	172,712.07	172,925.00	134,260.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,931,671.43	2,115,423.90	1,975,108.90
	TOTAL RESTRICTED	1,931,671.43	2,115,423.90	1,975,108.90
	TOTAL REVENUE FROM STATE SOURCES	1,931,671.43	2,115,423.90	1,975,108.90
REVENUE FROM FEDERAL SOURCES				
RESTRICTED DIRECT				
4300	RESTRICTED DIRECT FEDERAL	3,795,499.58	2,485,041.86	1,731,594.44
	TOTAL RESTRICTED DIRECT	3,795,499.58	2,485,041.86	1,731,594.44
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	3,868,161.39	3,027,422.40	2,915,720.52
	TOTAL RESTRICTED THROUGH THE STATE	3,868,161.39	3,027,422.40	2,915,720.52
THROUGH INTERMEDIATE AGENCIES				
4700	FEDERAL REV THRU INTERMED SRC	11,229.88	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
TOTAL THROUGH INTERMEDIATE AGENCIES		11,229.88	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		7,674,890.85	5,512,464.26	4,647,314.96
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	56,693.00	59,262.00	59,262.00
TOTAL INTERFUND TRANSFERS		56,693.00	59,262.00	59,262.00
TOTAL OTHER RECEIPTS		56,693.00	59,262.00	59,262.00
TOTAL RECEIPTS		9,835,967.35	7,860,075.16	6,815,945.86
TOTAL REVENUES		9,835,967.35	7,860,075.16	6,815,945.86

ALLEN COUNTY BOARD OF EDUCATION



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	3,577,169.59	3,186,319.19	3,166,001.23
0200 EMPLOYEE BENEFITS	1,025,145.48	833,086.57	816,105.09
0300 PURCHASED PROF AND TECH SERV	472,570.58	171,700.00	107,103.00
0400 PURCHASED PROPERTY SERVICES	25,901.54	15,800.00	15,800.00
0500 OTHER PURCHASED SERVICES	429,283.94	47,785.07	33,785.07
0600 SUPPLIES	1,457,793.00	1,067,987.99	610,498.03
0700 PROPERTY	356,759.98	73,252.00	56,937.00
0800 DEBT SERVICE AND MISCELLANEOUS	5,422.31	6,500.00	6,500.00
TOTAL 1000 INSTRUCTION	7,350,046.42	5,402,430.82	4,812,729.42
2100 STUDENT SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	139,518.55	150,870.00	73,499.00
0200 EMPLOYEE BENEFITS	53,599.39	59,658.00	26,438.00
0600 SUPPLIES	9,279.55	9,714.00	9,714.00
TOTAL 2100 STUDENT SUPPORT SERVICES	202,397.49	220,242.00	109,651.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0100 SALARIES PERSONNEL SERVICES	44,893.20	69,346.00	34,737.00
0200 EMPLOYEE BENEFITS	11,048.64	15,799.10	5,911.10
0300 PURCHASED PROF AND TECH SERV	3,985.00	50,410.00	42,700.00
0500 OTHER PURCHASED SERVICES	.00	10,050.00	10,050.00
0600 SUPPLIES	7,419.65	178,250.00	178,250.00
0800 DEBT SERVICE AND MISCELLANEOUS	.00	2,000.00	2,000.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	67,346.49	325,855.10	273,648.10
2300 DISTRICT ADMIN SUPPORT			
0600 SUPPLIES	1,909.00	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	1,909.00	.00	.00
2400 SCHOOL ADMIN SUPPORT			
0600 SUPPLIES	1,089.77	530.00	530.00
TOTAL 2400 SCHOOL ADMIN SUPPORT	1,089.77	530.00	530.00
2500 BUSINESS SUPPORT SERVICES			
0100 SALARIES PERSONNEL SERVICES	39,287.28	41,090.00	41,641.00
0200 EMPLOYEE BENEFITS	18,928.66	19,097.00	19,753.00
TOTAL 2500 BUSINESS SUPPORT SERVICES	58,215.94	60,187.00	61,394.00

TENTATIVE BUDGET REPORT FOR FY 2027

SPECIAL REVENUE (2)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
2600	PLANT OPERATIONS & MAINTENANCE			
0100	SALARIES PERSONNEL SERVICES	46,613.03	43,772.79	43,772.79
0200	EMPLOYEE BENEFITS	13,139.46	12,027.65	12,027.65
0300	PURCHASED PROF AND TECH SERV	96,724.62	128,170.00	128,170.00
0400	PURCHASED PROPERTY SERVICES	3,253.46	3,000.00	3,000.00
0500	OTHER PURCHASED SERVICES	2,904.19	6,500.00	6,500.00
0600	SUPPLIES	67,349.59	68,830.00	60,830.00
	TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	229,984.35	262,300.44	254,300.44
2700	STUDENT TRANSPORTATION			
0600	SUPPLIES	.00	67.00	67.00
	TOTAL 2700 STUDENT TRANSPORTATION	.00	67.00	67.00
2900	OTHER INSTRUCTIONAL			
0100	SALARIES PERSONNEL SERVICES	724,020.12	618,079.84	445,609.99
0200	EMPLOYEE BENEFITS	255,305.44	213,507.52	155,519.52
0300	PURCHASED PROF AND TECH SERV	71,420.75	112,250.00	110,250.00
0500	OTHER PURCHASED SERVICES	1,719.03	2,115.00	1,255.00
0600	SUPPLIES	41,727.80	20,461.54	12,397.49
	TOTAL 2900 OTHER INSTRUCTIONAL	1,094,193.14	966,413.90	725,032.00
3300	COMMUNITY SERVICES			
0100	SALARIES PERSONNEL SERVICES	250,174.45	250,872.68	250,872.68
0200	EMPLOYEE BENEFITS	29,692.44	27,712.87	27,567.87
0300	PURCHASED PROF AND TECH SERV	4,401.41	5,315.00	5,315.00
0400	PURCHASED PROPERTY SERVICES	.00	239.00	700.00
0500	OTHER PURCHASED SERVICES	6,761.98	6,961.51	6,961.51
0600	SUPPLIES	200,443.15	205,703.68	196,881.68
0800	DEBT SERVICE AND MISCELLANEOUS	3,522.71	2,326.16	2,332.16
	TOTAL 3300 COMMUNITY SERVICES	494,996.14	499,130.90	490,630.90
5200	FUND TRANSFERS			
0900	OTHER ITEMS	335,788.61	122,918.00	87,963.00
	TOTAL 5200 FUND TRANSFERS	335,788.61	122,918.00	87,963.00
	TOTAL EXPENDITURES	9,835,967.35	7,860,075.16	6,815,945.86
	TOTAL FOR SPECIAL REVENUE (2)	.00	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

DIST ACTIVITY (SPEC REV MY) (22)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1750	REV FROM ENTERPRISE ACTIVITIES	3,272.08	.00	.00
1790	OTHER STUDENT ACTIVITY INCOME	2,791.95	.00	.00
	TOTAL STUDENT ACTIVITIES	6,064.03	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	6,064.03	.00	.00
	TOTAL RECEIPTS	6,064.03	.00	.00
	TOTAL REVENUES	6,064.03	.00	.00
	TOTAL FOR DIST ACTIVITY (SPEC REV MY) (22)	6,064.03	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
STUDENT ACTIVITIES				
1790	OTHER STUDENT ACTIVITY INCOME	532,827.27	.00	.00
	TOTAL STUDENT ACTIVITIES	532,827.27	.00	.00
	TOTAL REVENUE FROM LOCAL SOURCES	532,827.27	.00	.00
	TOTAL RECEIPTS	532,827.27	.00	.00
	TOTAL REVENUES	532,827.27	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

STUDENT ACTIVITY FUND (25)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
1000 INSTRUCTION			
0600 SUPPLIES	497,619.91	.00	.00
TOTAL 1000 INSTRUCTION	497,619.91	.00	.00
TOTAL EXPENDITURES	497,619.91	.00	.00
TOTAL FOR STUDENT ACTIVITY FUND (25)	35,207.36	.00	.00

TENTATIVE 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	279,260.00	282,000.00	280,623.00
	TOTAL RESTRICTED	279,260.00	282,000.00	280,623.00
	TOTAL REVENUE FROM STATE SOURCES	279,260.00	282,000.00	280,623.00
	TOTAL RECEIPTS	279,260.00	282,000.00	280,623.00
	TOTAL REVENUES	279,260.00	282,000.00	280,623.00

TENTATIVE 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	279,260.00	282,000.00	280,623.00
TOTAL 5200 FUND TRANSFERS	279,260.00	282,000.00	280,623.00
TOTAL EXPENDITURES	279,260.00	282,000.00	280,623.00
TOTAL FOR CAPITAL OUTLAY FUND (310)	.00	.00	.00

ALLEN COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
0999 BEGINNING BALANCE				
TOTAL 0999 BEGINNING BALANCE		.00	.00	51,789.27
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
AD VALOREM TAXES				
1111	GENERAL PROPERTY TAX	2,054,525.06	2,163,949.89	2,289,844.40
1113	PSC PROPERTY TAX	123,476.18	165,169.00	174,775.32
1117	MOTOR VEHICLE TAX	371,146.63	316,677.00	335,100.28
TOTAL AD VALOREM TAXES		2,549,147.87	2,645,795.89	2,799,720.00
TOTAL REVENUE FROM LOCAL SOURCES		2,549,147.87	2,645,795.89	2,799,720.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	1,931,551.00	1,860,685.00	2,916,576.00
TOTAL RESTRICTED		1,931,551.00	1,860,685.00	2,916,576.00
TOTAL REVENUE FROM STATE SOURCES		1,931,551.00	1,860,685.00	2,916,576.00
TOTAL RECEIPTS		4,480,698.87	4,506,480.89	5,716,296.00
TOTAL REVENUES		4,480,698.87	4,506,480.89	5,768,085.27

TENTATIVE BUDGET REPORT FOR FY 2027

BUILDING FUND (5 CENT LEVY) (320)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES			
5100 DEBT SERVICE			
0840 CONTINGENCY	.00	2,363,037.89	3,881,509.67
TOTAL 5100 DEBT SERVICE	.00	2,363,037.89	3,881,509.67
5200 FUND TRANSFERS			
0900 OTHER ITEMS	6,108,334.97	2,143,443.00	1,886,575.60
TOTAL 5200 FUND TRANSFERS	6,108,334.97	2,143,443.00	1,886,575.60
TOTAL EXPENDITURES	6,108,334.97	4,506,480.89	5,768,085.27
TOTAL FOR BUILDING FUND (5 CENT LEVY) (320)	-1,627,636.10	.00	.00

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		.00	.00	2,859,238.48
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	3,241.57	.00	.00
TOTAL EARNINGS ON INVESTMENTS		3,241.57	.00	.00
TOTAL REVENUE FROM LOCAL SOURCES		3,241.57	.00	.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,933,193.00	.00	.00
TOTAL INTERFUND TRANSFERS		2,933,193.00	.00	.00
TOTAL OTHER RECEIPTS		2,933,193.00	.00	.00
TOTAL RECEIPTS		2,936,434.57	.00	.00
TOTAL REVENUES		2,936,434.57	.00	2,859,238.48

TENTATIVE BUDGET REPORT FOR FY 2027

CONSTRUCTION FUND (360)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
EXPENDITURES				
4600 SITE IMPROVEMENT				
0300	PURCHASED PROF AND TECH SERV	77,196.09	.00	.00
0400	PURCHASED PROPERTY SERVICES	.00	.00	2,859,238.48
TOTAL 4600 SITE IMPROVEMENT		77,196.09	.00	2,859,238.48
TOTAL EXPENDITURES		77,196.09	.00	2,859,238.48
TOTAL FOR CONSTRUCTION FUND (360)		2,859,238.48	.00	.00

ALLEN COUNTY BOARD OF EDUCATION



TENTATIVE 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	Revenue on behalf paymen-State	292,817.54	291,433.00	282,042.16
	TOTAL REVENUE FOR ON BEHALF PAYMENTS	292,817.54	291,433.00	282,042.16
	TOTAL REVENUE FROM STATE SOURCES	292,817.54	291,433.00	282,042.16
REVENUE FROM FEDERAL SOURCES				
UNDEFINED REV TYPE				
4900	ON BEHALF-FED PD	721,831.00	721,831.00	721,831.00
	TOTAL UNDEFINED REV TYPE	721,831.00	721,831.00	721,831.00
	TOTAL REVENUE FROM FEDERAL SOURCES	721,831.00	721,831.00	721,831.00
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210	FUND TRANSFER	2,432,462.97	1,964,444.00	1,845,324.60
	TOTAL INTERFUND TRANSFERS	2,432,462.97	1,964,444.00	1,845,324.60
	TOTAL OTHER RECEIPTS	2,432,462.97	1,964,444.00	1,845,324.60
	TOTAL RECEIPTS	3,447,111.51	2,977,708.00	2,849,197.76
	TOTAL REVENUES	3,447,111.51	2,977,708.00	2,849,197.76

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	3,447,111.51	2,977,708.00	2,849,197.76
TOTAL 5100 DEBT SERVICE	3,447,111.51	2,977,708.00	2,849,197.76
TOTAL EXPENDITURES	3,447,111.51	2,977,708.00	2,849,197.76
TOTAL FOR DEBT SERVICE FUND (400)	.00	.00	.00

ALLEN COUNTY BOARD OF EDUCATION



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		2,627,391.16	1,636,085.00	1,636,085.00
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
EARNINGS ON INVESTMENTS				
1510	INTEREST ON INVESTMENTS	123,749.71	100,000.00	100,000.00
TOTAL EARNINGS ON INVESTMENTS		123,749.71	100,000.00	100,000.00
FOOD SERVICE				
1621	NON-REIMBURSABLE LUNCH PROG	85,401.33	83,050.00	90,050.00
1622	NON-REIMBURSABLE BREAKFAST PRG	4,865.33	4,730.00	3,730.00
1624	NON-REIMBURSABLE A LA CARTE PRG	30,962.80	30,100.00	30,100.00
1631	CATERING	1,710.37	900.00	1,500.00
1690	FOOD SERVICE REBATES	857.00	800.00	1,600.00
TOTAL FOOD SERVICE		123,796.83	119,580.00	126,980.00
OTHER REVENUE FROM LOCAL SOURCES				
1920	CONTRIBUTIONS/DONATIONS	2,695.00	200.00	200.00
1990	MISCELLANEOUS REVENUE	91.20	500.00	500.00
TOTAL OTHER REVENUE FROM LOCAL SOURCES		2,786.20	700.00	700.00
TOTAL REVENUE FROM LOCAL SOURCES		250,332.74	220,280.00	227,680.00
REVENUE FROM STATE SOURCES				
RESTRICTED				
3200	RESTRICTED STATE REVENUE	17,940.40	18,000.00	18,000.00
TOTAL RESTRICTED		17,940.40	18,000.00	18,000.00
REVENUE FOR ON BEHALF PAYMENTS				
3900	Revenue On behalf paymen-State	217,767.11	141,183.00	141,183.00
TOTAL REVENUE FOR ON BEHALF PAYMENTS		217,767.11	141,183.00	141,183.00
TOTAL REVENUE FROM STATE SOURCES		235,707.51	159,183.00	159,183.00
REVENUE FROM FEDERAL SOURCES				

TENTATIVE BUDGET REPORT FOR FY 2027

FOOD SERVICE FUND (51)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
RESTRICTED THROUGH THE STATE				
4500	RESTRICTED FED THRU STATE	64,997.71	70,065.06	755,065.06
4500B	USDA REIMBURSEMENT BREAKFAST	732,486.49	753,000.00	753,000.00
4500D	USDA REIMB AFTER SCH MEAL	79,960.65	81,000.00	60,000.00
4500L	USDA REIMBURSEMENT LUNCH	1,671,704.57	1,763,000.00	1,763,000.00
4500SU	SUMMER FEEDING PROGRAM	74,156.94	74,100.00	72,000.00
TOTAL RESTRICTED THROUGH THE STATE		2,623,306.36	2,741,165.06	3,403,065.06
UNDEFINED REV TYPE				
4950	CHILD NUTR PRG DONATED COMMOD	98,597.50	.00	.00
TOTAL UNDEFINED REV TYPE		98,597.50	.00	.00
TOTAL REVENUE FROM FEDERAL SOURCES		2,721,903.86	2,741,165.06	3,403,065.06
TOTAL RECEIPTS		3,207,944.11	3,120,628.06	3,789,928.06
TOTAL REVENUES		5,835,335.27	4,756,713.06	5,426,013.06

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	847,648.29	926,696.26	972,640.00
0200 EMPLOYEE BENEFITS	25,426.77	250,026.76	250,026.76
0280 ON-BEHALF	217,767.11	141,183.00	141,183.00
0300 PURCHASED PROF AND TECH SERV	5,499.58	13,300.00	13,300.00
0400 PURCHASED PROPERTY SERVICES	33,222.86	109,575.00	87,075.00
0500 OTHER PURCHASED SERVICES	10,663.36	14,250.00	14,900.00
0600 SUPPLIES	1,621,231.95	1,751,990.00	1,666,350.00
0700 PROPERTY	19,931.90	592,000.00	372,000.00
0800 DEBT SERVICE AND MISCELLANEOUS	6,571.00	7,400.00	7,750.00
0840 CONTINGENCY	.00	825,292.04	1,775,788.30
TOTAL 3100 FOOD SERVICE OPERATION	2,787,962.82	4,631,713.06	5,301,013.06
5200 FUND TRANSFERS			
0900 OTHER ITEMS	161,331.06	125,000.00	125,000.00
TOTAL 5200 FUND TRANSFERS	161,331.06	125,000.00	125,000.00
TOTAL EXPENDITURES	2,949,293.88	4,756,713.06	5,426,013.06
TOTAL FOR FOOD SERVICE FUND (51)	2,886,041.39	.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	1,634,678.65	.00	.00
TOTAL 1000 INSTRUCTION	1,634,678.65	.00	.00
2100 STUDENT SUPPORT SERVICES			
0700 PROPERTY	122,050.33	.00	.00
TOTAL 2100 STUDENT SUPPORT SERVICES	122,050.33	.00	.00
2200 INSTRUCTIONAL STAFF SUPP SERV			
0700 PROPERTY	64.37	.00	.00
TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV	64.37	.00	.00
2300 DISTRICT ADMIN SUPPORT			
0700 PROPERTY	98,230.71	.00	.00
TOTAL 2300 DISTRICT ADMIN SUPPORT	98,230.71	.00	.00
2600 PLANT OPERATIONS & MAINTENANCE			
0700 PROPERTY	922,817.37	.00	.00
TOTAL 2600 PLANT OPERATIONS & MAINTENANCE	922,817.37	.00	.00
2700 STUDENT TRANSPORTATION			
0700 PROPERTY	245,356.60	.00	.00
TOTAL 2700 STUDENT TRANSPORTATION	245,356.60	.00	.00
TOTAL EXPENDITURES	3,023,198.03	.00	.00
TOTAL FOR GOVERNMENTAL ASSETS (8)	-3,023,198.03	.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	48,615.90	.00	.00
TOTAL 3100 FOOD SERVICE OPERATION	48,615.90	.00	.00
TOTAL EXPENDITURES	48,615.90	.00	.00
TOTAL FOR FOOD SERVICE ASSETS (81)	-48,615.90	.00	.00

TENTATIVE BUDGET REPORT FOR FY 2027

LONG-TERM DEBT (9)		LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
REVENUES				
RECEIPTS				
OTHER RECEIPTS				
OTHER ITEMS				
5600	OTH ITEMS GAIN ON IN SUB DEFEA	365,951.67	.00	.00
	TOTAL OTHER ITEMS	365,951.67	.00	.00
	TOTAL OTHER RECEIPTS	365,951.67	.00	.00
	TOTAL RECEIPTS	365,951.67	.00	.00
	TOTAL REVENUES	365,951.67	.00	.00
	TOTAL FOR LONG-TERM DEBT (9)	365,951.67	.00	.00

ALLEN COUNTY BOARD OF EDUCATION



TENTATIVE BUDGET REPORT FOR FY 2027

LONG-TERM DEBT (9)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
SUMMARY PAGE			
TOTAL OF REVENUES FUND 1	38,765,718.87	41,406,261.22	42,423,368.35
TOTAL OF EXPENDITURES FUND 1	29,306,531.48	41,353,102.27	42,423,368.35
TOTAL FOR FUND 1	9,459,187.39	53,158.95	.00
TOTAL OF REVENUES FUND 2	9,835,967.35	7,860,075.16	6,815,945.86
TOTAL OF EXPENDITURES FUND 2	9,835,967.35	7,860,075.16	6,815,945.86
TOTAL FOR FUND 2	.00	.00	.00
TOTAL OF REVENUES FUND 22	6,064.03	.00	.00
TOTAL OF EXPENDITURES FUND 22	.00	.00	.00
TOTAL FOR FUND 22	6,064.03	.00	.00
TOTAL OF REVENUES FUND 25	532,827.27	.00	.00
TOTAL OF EXPENDITURES FUND 25	497,619.91	.00	.00
TOTAL FOR FUND 25	35,207.36	.00	.00
TOTAL OF REVENUES FUND 310	279,260.00	282,000.00	280,623.00
TOTAL OF EXPENDITURES FUND 310	279,260.00	282,000.00	280,623.00
TOTAL FOR FUND 310	.00	.00	.00
TOTAL OF REVENUES FUND 320	4,480,698.87	4,506,480.89	5,768,085.27
TOTAL OF EXPENDITURES FUND 320	6,108,334.97	4,506,480.89	5,768,085.27
TOTAL FOR FUND 320	-1,627,636.10	.00	.00
TOTAL OF REVENUES FUND 360	2,936,434.57	.00	2,859,238.48
TOTAL OF EXPENDITURES FUND 360	77,196.09	.00	2,859,238.48
TOTAL FOR FUND 360	2,859,238.48	.00	.00
TOTAL OF REVENUES FUND 400	3,447,111.51	2,977,708.00	2,849,197.76
TOTAL OF EXPENDITURES FUND 400	3,447,111.51	2,977,708.00	2,849,197.76
TOTAL FOR FUND 400	.00	.00	.00
TOTAL OF REVENUES FUND 51	5,835,335.27	4,756,713.06	5,426,013.06
TOTAL OF EXPENDITURES FUND 51	2,949,293.88	4,756,713.06	5,426,013.06
TOTAL FOR FUND 51	2,886,041.39	.00	.00
TOTAL OF REVENUES FUND 8	.00	.00	.00
TOTAL OF EXPENDITURES FUND 8	3,023,198.03	.00	.00
TOTAL FOR FUND 8	-3,023,198.03	.00	.00
TOTAL OF REVENUES FUND 81	.00	.00	.00
TOTAL OF EXPENDITURES FUND 81	48,615.90	.00	.00
TOTAL FOR FUND 81	-48,615.90	.00	.00
TOTAL OF REVENUES FUND 9	365,951.67	.00	.00
TOTAL OF EXPENDITURES FUND 9	.00	.00	.00
TOTAL FOR FUND 9	365,951.67	.00	.00

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

TENTATIVE BUDGET REPORT FOR FY 2027

LONG-TERM DEBT (9)	LAST FY ACTUALS	CY BUDGET APPROP	NY BUDGET APPROP
GRAND TOTAL OF REVENUES	59,735,871.66	58,811,530.33	60,714,035.54
GRAND TOTAL OF EXPENDITURES	48,977,007.59	58,758,371.38	60,714,035.54
GRAND TOTAL	10,758,864.07	53,158.95	.00

TENTATIVE BUDGET REPORT FOR FY 2027
REPORT OPTIONS

Fiscal Year for reports	2027	
Projections	2027	20272
	32027	

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 Kristie Mcduffee **