

BEECHWOOD BOARD OF EDUCATION

General Fund

Working Budget 2027

		2024	2025	2026	WORKING BUDGET 2027
REVENUE SUMMARY					
0999	Carry Forward	1,754,003	2,666,736	2,575,103	3,333,795
1111-1999	Local Funding	7,144,480	7,757,651	8,066,862	8,167,852
3111-3131	State Funding	8,419,023	8,502,610	9,380,861	8,857,400
5210	Funds Transferred In	463,978	0	354,856	0
5310-5315	Sale of Land or Equipment	11,831	1,000	2,102	0
TOTAL REVENUE		17,793,315	18,927,996	20,379,784	20,359,047

WITHOUT CARRYFORWARD & TRANSFERS	15,575,334	16,261,261	17,449,825	17,025,252
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		2024	2025	2026	BUDGET 2027
EXPENSE SUMMARY					
0110-0120	CERTIFIED SALARY	6,242,452	6,595,942	6,363,809	7,135,849
0130-0150	CLASSIFIED SALARY	1,471,215	1,624,176	1,604,947	1,803,209
0170	PARAPROFESSIONAL	181,418	179,591	235,112	272,687
0200-0299	EMPLOYEE BENEFITS	4,333,699	4,452,641	4,965,276	4,618,427
0300's	OUTSIDE SERVICES	424,510	364,769	375,605	476,215
0400's	PROPERTY SERVICES	512,714	586,078	619,162	903,919
0500's	OTHER SERVICES	398,119	399,672	423,591	567,635
0600's	SUPPLIES & MATERIALS	890,982	1,340,609	1,299,294	1,676,972
0700's	PROPERTY	124,640	61,747	46,014	780,233
0800's	MISCELLANEOUS	28,259	36,098	33,692	51,730
0900's	DEBT AND TRANSFERS	515,914	769,477	1,090,125	372,170
TOTAL EXPENSE		15,123,922	16,410,802	17,056,626	18,659,046

Budgeted Contingency	1,700,000
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BEECHWOOD BOARD OF EDUCATION

General Fund

Fund Summary - Object Detail

Working Budget 2027

		2024	2025	2026	WORKING BUDGET
1	GENERAL FUND REVENUE				
0999	BEGINNING BALANCE CARRY FORWAR	-	-	-	-
0999C	COMMITTED BEGIN BALANCE	-	-	-	-
0999N	NON SPENDABLE BEGIN BALANCE	34,274	130,774	75,071	326,541
0999R	RESTRICTED BEGIN BALANCE	-	-	-	-
0999U	UNASSIGNED BEGIN BALANCE	1,719,729	2,535,961	2,500,032	3,007,253
1111	GENERAL REAL PROPERTY TAX	4,945,771	5,240,827	5,596,810	5,950,964
1113	PSC REAL PROPERTY TAX	83,035	92,072	97,557	90,000
1117	MOTOR VEHICLE TAX	447,052	521,939	472,559	451,135
1121	UTILITIES TAX	527,106	583,322	576,013	550,015
1140	PENALTY & INTEREST ON TAX	6,737	10,507	5,312	5,000
1191	OMITTED PROPERTY TAX	2,142	16,342	4,721	5,000
1310	TUITION FROM INDIVIDUALS	530,299	679,392	723,627	800,000
1310P	TUITION PRESCHOOL	18,262	11,275	12,450	15,000
1312	TUITION SUMMER SCHOOL	150	730	365	-
1340	TUITION APPLICATION FEE	475	650	225	-
1410	TRANSPORTATION FEES	11,357	12,174	12,159	3,000
1510	INTEREST INCOME	287,844	281,339	243,434	50,000
1740	STUDENT FEES	189,741	205,171	209,758	170,000
1911	BUILDING RENTAL	32,402	33,315	36,254	31,300
1912	BUS RENTAL	2,779	2,925	-	-
1920	CONTRIBUTIONS/DONATIONS	10,610	22,096	43,733	10,000
1925	REIMBURSEMENTS (NON-GVT)	23,708	-	-	12,438
1980	REFUND OF PRIOR YR EXPENDITURE	1,233	16,720	24,167	-
1990	MISCELLANEOUS REVENUE	23,777	18,026	5,932	18,000
1993	LOCAL MISCELLANEOUS REVENUE	-	8,829	1,786	6,000
3111	SEEK PROGRAM	4,646,660	4,632,972	4,964,164	4,900,000
3122	STATE VOCATIONAL TRANSPORTATION	16,010	12,075	13,143	3,000
3123	STATE VOCATIONAL SCHOOL	-	-	-	5,000
3126	STATE SUB REIMBURSEMENT	125	516	1,313	-
3130	NATIONAL BOARD REIMBURSEMENT	14,000	14,000	16,000	15,000
3131	MISCELLANEOUS STATE REIMBURSEMENT	2,590	-	-	-
3132	SPEECH LANGUAGE PATHO REIMBURSE	3,600	3,200	3,400	3,400
3800	REVENUE IN LIEU OF TAXES/STATE	15,959	15,963	15,964	15,500
3900	ON BEHALF PAYMENTS	3,701,150	3,807,522	4,344,893	3,900,000
4700	FEDERAL REV THROUGH INTERM AGENCY	1,560	-	1,852	-
4810	MEDICAID REIMBURSEMENT	17,370	16,363	20,132	15,500
5210	FUND TRANSFER	463,978	-	354,856	-
5311	SALE OF LAND	-	-	-	-
5341	SALE OF EQUIPMENT	11,831	1,000	2,102	-
	TOTAL REVENUE	17,793,315	18,927,996	20,379,784	20,359,047
	WITHOUT CARRYFORWARD & TRANSFER	15,575,334	16,261,261	17,449,825	17,025,252
1	GENERAL FUND EXPENSES				
0110	CERTIFIED PERMANENT SALARY	5,277,002	5,454,339	5,522,431	6,182,792
0111	CERT EXTENDED DAYS SALARY	188,126	195,603	196,329	215,141
0112	CERTIFIED EXTRA SERVICE PAY	542,507	745,013	468,030	519,994
0113	CERTIFIED NON-CONTRACT	99,182	80,296	25,615	76,786
0114	NATIONAL BOARD CERTIFIED	14,133	13,583	16,000	14,000
0116	SPEECH LANGUAGE	3,067	400	-	3,600
0120	CERTIFIED SUBSTITUTE SALARY	118,435	106,708	135,405	123,536
0130	CLASSIFIED REGULAR SALARY	1,281,197	1,438,532	1,423,093	1,544,723
0131	CLASSIFIED EXTRA DUTY PAY	84,863	83,122	73,626	103,817
0133	SPEECH LANGUAGE PATHOLOGY	68,187	76,744	81,166	104,135
0140	CLASSIFIED OVERTIME SALARY	13,137	-	9,119	20,500
0150	CLASSIFIED SUBSTITUTE SALARY	23,831	25,777	17,943	30,034
0170	CLASSIFIED/PARAPROF SALARY	181,418	179,591	235,112	272,687
0221	EMPLOYER FICA CONTRIBUTION	87,031	92,045	89,881	121,933
0222	EMPLOYER MEDICARE CONTRIBUTION	111,119	117,758	113,904	136,352
0231	KTRS EMPLOYER CONTRIBUTION	192,254	205,314	200,058	224,896
0232	CERS EMPLOYER CONTRIBUTION	272,268	234,781	221,187	284,989
0253	KSBA UNEMPLOYMENT INSURANCE	12,594	12,403	11,787	15,462
0260	WORKMENS COMPENSATION	29,293	25,155	26,365	39,296
0270	OTHER EMPLOYEE BENEFITS	-	-	-	-
0280	ON BEHALF PAYMENTS	3,628,541	3,765,185	4,302,095	3,795,000
0299	OTHER EMPLOYEE BENEFITS	599	-	-	500
	PAYROLL TOTAL	12,228,783	12,852,350	13,169,144	13,830,172

BEECHWOOD BOARD OF EDUCATION

General Fund

Fund Summary - Object Detail Working Budget 2027

		2024	2025	2026	WORKING BUDGET
0311	TAX COLLECTION FEES	105,418	109,804	115,884	135,000
0312	KSBA POLICY SERVICE	-	-	-	-
0322	PROFESSIONAL EDUCATION SERVICE	-	-	-	-
0335	OTHER PROFESSIONAL CONSULTANT	-	-	-	1,950
0338	REGISTRATION FEES	33,260	22,747	29,212	32,020
0339	OTHER PROFESSIONAL SERVICES	49,615	3,000	-	3,000
0341	DRUG AND ALCOHOL TESTING	257	417	680	750
0342	AUDITING SERVICES	18,025	18,565	19,250	20,122
0343	LEGAL SERVICES	26,619	38,708	28,000	40,000
0344	FINANCIAL SERVICES	21,283	17,325	19,058	20,036
0345	MEDICAL SERVICES	-	2,107	-	2,505
0346	ARCHITECTURAL & ENGINEERING SVCS	-	-	-	6,691
0347	SECURITY SERVICES	26,651	9,097	4,733	36,050
0349	OTHER PROFESSIONAL SERVICES	143,382	142,999	158,788	178,091
0411	WATER/SEWAGE	51,846	53,159	56,431	60,000
0421	SANITATION SERVICE - GARBAGE	25,222	30,882	31,236	34,400
0422	SNOW REMOVAL	450	500	26,564	15,000
0423	CONTRACT CUSTODIAL	-	185,790	166,499	200,717
0424	CONTRACT GROUNDS SERVICE	52,500	17,390	33,009	30,000
0425	PEST CONTROL SERVICES	3,245	3,245	3,690	3,500
0432	TECHNOLOGY REPAIR & MAINT.	-	-	-	3,500
0433	EQUIPMENT REPAIR & MAINT	24,699	48,465	74,270	50,000
0434	BUILDING REPAIR AND MAINT	204,409	135,454	129,436	377,942
0435	VEHICLE REPAIR & MAINT	45,945	18,782	41,835	50,000
0438	ROOF REPAIRS AND MAINTENANCE	-	-	-	2,000
0441	LAND AND BUILDING RENT	51,827	30,033	5,500	15,000
0442	EQUIPMENT & VEHICLE RENT	5,093	12,554	4,012	7,500
0444	COPIER RENTAL	44,613	49,824	46,679	50,160
0492	ASBESTOS TESTING/REMOVAL	2,215	-	-	2,200
0498	FENCING REPAIR AND MAINT.	650	-	-	2,000
0514	CONTRACT BUS SERVICES	5,500	-	-	10,000
0522	PROPERTY INSURANCE	131,546	174,307	214,225	236,000
0523	FIDELITY BOND	672	1,344	-	1,000
0525	GENERAL LIABILITY	-	-	-	-
0527	STUDENT LIABILITY INSURANCE	44,586	44,694	44,994	47,500
0529	OTHER INSURANCE	171	12,061	11,423	17,500
0531	POSTAGE & PO BOX RENT	6,242	3,744	4,423	8,000
0532	TELEPHONE	21,881	22,233	22,625	30,000
0533	ON-LINE NETWORK	85,621	52,299	52,143	118,350
0541	RADIO & TV ADVERTISING	-	-	-	-
0542	NEWSPAPER ADVERTISING	1,466	517	3,106	3,000
0559	OTHER PRINTING	17,382	15,392	7,114	26,000
0561	TUITION TO KY LSD	30,561	30,521	30,521	35,000
0580	TRAVEL - OUT OF DISTRICT	52,491	42,560	33,017	35,285
0610	GENERAL SUPPLIES	245,309	301,764	289,251	454,970
0621	NATURAL GAS	(315)	-	-	-
0622	ELECTRICITY	280,914	369,233	403,795	440,000
0626	GASOLINE	5,311	7,160	14,749	17,500
0627	DIESEL FUEL	11,486	8,547	1,989	16,000
0641	LIBRARY BOOKS	8,112	9,198	2,609	8,230
0642	PERIODICALS & NEWSPAPERS	634	63	132	1,300
0643	SUPPLEMENTAL BKS/STUDY GUIDES	13,900	3,951	1,065	2,840
0644	TEXTBOOKS	53,598	218,509	110,452	81,426
0645	AUDIOVISUAL MATERIALS	664	-	48	560
0646	TESTS	33,520	50,093	53,230	83,635
0647	REFERENCE MATERIALS	1,647	1,572	-	4,000
0650	SUPPLIES - TECHNOLOGY RELATED	80,317	122,348	196,617	173,080
0653	SOFTWARE SUBSCRIPTIONS	46,418	136,527	139,438	257,435
0692	HEALTH SUPPLIES	8,663	9,646	6,435	15,000
0694	EQUIPMENT SUPPLIES - COPY PAPER	14,455	17,473	15,713	27,708
0697	OTHER SUPPLIES - CONSUMABLES	86,349	84,526	63,770	93,288
0710	LAND AND LAND IMPROVMENTS	-	-	-	700,000
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-
0732	VEHICLES	29,614	39,999	35,875	-
0733	FURNITURE & FIXTURES	17,774	7,153	-	25,000
0734	COMPUTERS & RELATED EQUIPMENT	19,114	-	9,774	35,233
0735	TECHNOLOGY SOFTWARE	-	-	364	-
0739	OTHER EQUIPMENT	58,138	14,595	-	20,000
0810	DUES	20,827	23,363	17,759	30,000
0840	CONTINGENCY	-	-	-	-
0891	GRADUATION EXPENSES	7,774	12,599	15,488	20,230
0894	INSTRUCTIONAL FIELD TRIPS	-	20	205	500
0895	OTHER STUDENT TRAVEL	158	7	-	-
0899	OTHER MISC. BACKGROUND CHECKS	(500)	110	240	1,000
0910	FUND TRANSFERS OUT	515,914	769,477	1,090,125	372,170
0950	SPECIAL ITEMS	-	-	-	-
	TOTAL EXPENSE	15,123,922	16,410,802	17,056,626	18,659,046

BEECHWOOD BOARD OF EDUCATION**Capital Outlay Fund****Fund Summary - Object Detail****Working Budget 2027**

		2024	2025	2026	WORKING BUDGET
310	CAPITAL OUTLAY FUND				
0999	BEGINNING BALANCE CARRY FORWARD		41,643	-	-
1510	INTEREST INCOME	6,107	9,913	7,698	-
3200	RESTRICTED STATE REVENUE	144,929	148,412	148,251	144,949
	TOTAL REVENUE	151,036	199,968	155,949	144,949
310	CAPITAL OUTLAY FUND				
0840	CONTINGENCY			451424.85	144,949
0910	FUND TRANSFER OUT	95,828	-	-	-
0914	TRANSFER FOR DEBT SERVICE	13,565	-	-	-
	TOTAL EXPENSE	109,393	-	451,425	144,949
320	BUILDING FUND				
0999	BEGINNING BALANCE CARRY FORWARD	-	49,795	-	-
1111	GENERAL REAL PROPERTY TAX	-	-	-	2,061,323
1510	INTEREST INCOME	303	247	9,145	-
3200	RESTRICTED STATE REVENUE	671,269	722,835	819,799	1,875,492
	TOTAL REVENUE	671,572	772,877	828,944	3,936,815
	WITHOUT CARRY FORWARD	671,572	723,082	828,944	
320	BUILDING FUND				
0831	REDEMPTION OF PRINCIPAL	-			-
0832	INTEREST ON BONDS				
0840	CONTINGENCY				584,495
0910	FUND TRANSFER OUT		-		
0914	TRANSFER FOR DEBT SERVICE	1,623,527	1,718,485	1,735,087	3,352,320
	TOTAL EXPENSE	1,623,527	1,718,485	1,735,087	3,936,815

BEECHWOOD BOARD OF EDUCATION

Food Service Fund

Fund Summary - Object Detail

Working Budget 2027

		2024	2025	2026	WORKING Budget
51	FOOD SERVICE FUND				
0999U	BEGINNING BALANCE CARRY FORWAR	111,603	101,371	112,070	112,070
0999R	BEGINNING BALANCE RESTRICTED	-	-	-	-
1510	INTEREST INCOME	4,858	6,784	3,433	1,000
1611	LUNCH - REIMBURSABLE	279,921	344,515	351,294	335,000
1612	BREAKFAST - REIMBURSABLE	8,033	12,439	8,952	10,000
1621	LUNCH - NON REIMBURSABLE	26,193	27,447	30,377	22,500
1624	A-LA-CARTE SALES	359,009	366,549	359,634	350,000
1629	OTHER LUNCHRM RECEIPTS	-	-	-	2,000
1630	SPECIAL FUNCTIONS	-	-	-	-
1690	FOOD SERVICE REBATES	-	-	-	-
1990	MISCELLANEOUS REVENUE	-	-	-	-
3200	RESTRICTED STATE REVENUE	-	-	-	-
3900	ON BEHALF PAYMENTS	62,895	56,394	66,340	32,000
4500	RESTRICTED FED THRU STATE	-	-	-	-
4550	DONATED COMMODITIES	-	-	-	-
4950	CHILD NUTR PRG DONATED COMMOD	-	-	-	-
5210	FUND TRANSFER	87,000	100,000	140,990	147,170
		-	-	-	-
	TOTAL REVENUE	939,514	1,015,498	1,073,089	1,011,740
	WITHOUT CARRYFORWARD OR TRANSFER	740,911	814,127	820,029	752,500
		2024	2025	2026	Budget
51	FOOD SERVICE FUND				
0130	CLASSIFIED REGULAR SALARY	200,474	215,318	221,863	243,724
0131	CLASSIFIED EXTRA DUTY PAY	3,750	4,000	15,850	16,350
0150	CLASSIFIED SUBSTITUTE SALARY	10,435	4,493	6,399	24,849
0221	EMPLOYER FICA CONTRIBUTION	12,369	13,004	14,391	17,012
0222	EMPLOYER MEDICARE CONTRIBUTION	2,893	3,041	3,366	3,979
0232	CERS EMPLOYER CONTRIBUTION	47,666	41,989	42,151	64,760
0232O	CERS OPEB	(19,751)	(29,045)	(24,884)	35,000
0232P	CERS PENSION	(28,565)	(36,539)	(36,566)	15,000
0253	KSBA UNEMPLOYMENT INSURANCE	770	674	810	696
0260	WORKMENS COMPENSATION	1,127	958	755	1,462
0280	ON BEHALF PAYMENTS	62,895	56,394	66,340	32,000
0338	REGISTRATION FEES	100	-	100	200
0433	EQUIPMENT REPAIR & MAINT	3,328	28,004	8,017	20,000
0531	POSTAGE	-	-	-	-
0532	TELEPHONE	-	-	-	-
0570	FOOD SERVICE MANAGEMENT	-	-	-	-
0580	TRAVEL	123	-	-	500
0582	TRAVEL - OUT OF DISTRICT	-	-	-	-
0583	HAULING OF COMMODITIES	-	-	-	-
0610	GENERAL SUPPLIES	749	3,622	2,178	1,000
0630	FOOD	466,634	498,429	511,078	504,703
0635	FOOD SERVICE - MILK	18,446	16,569	17,729	20,000
0650	SUPPLIES- TECHNOLOGY RELATED	3,109	3,619	7,414	6,000
0731	MACHINERY/EQUIP (NONINSTRUCT)	-	-	-	-
0733	FURNITURE AND FIXTURES	-	-	-	505
0734	COMPUTERS & RELATED EQUIPMENT	-	-	-	-
0810	DUES	3,275	3,275	3,440	4,000
		-	-	-	-
	TOTAL EXPENSE	789,827	827,804	860,430	1,011,740

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

Working Budget 2027		2024	2025	2026	WORKING BUDGET
1510	INTEREST INCOME	-	-	-	-
3200	RESTRICTED STATE REVENUE				-
3900	ON BEHALF REVENUE				507,671
4900	REVENUE ON BEHALF OF DISTRICT			-	375,732
5210	FUNDS TRANSFERRED IN	1,716,130	1,718,485	1,735,087	3,352,320
					-
	TOTAL REVENUE	1,716,130	1,718,485	1,735,087	4,235,722
400	DEBT SERVICE FUND EXPENDITURES				
0831	REDEMPTION OF PRINCIPAL	596,667	889,973	1,069,870	2,086,810
0832	INTEREST ON BONDS	1,119,978	828,511	665,218	2,148,913
0931	NON-REIMBURSABLE FUND TRANSFER				-
	TOTAL EXPENSE	1,716,645	1,718,485	1,735,087	4,235,722