



FAYETTE COUNTY PUBLIC SCHOOLS

# **2023-2024 Tentative Budget**

**Budget & Financial Planning**

**Proposed: May 8, 2023**

## 2023-2024 TENTATIVE BUDGET

### General Fund Revenues 2023-2024

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual	FY23 Working Budget	FY24 Tentative Budget
<b>BEGINNING BALANCE</b>	63,636,051	78,807,096	88,000,000	86,000,000
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1111 General Real/Tangible Property Tax	210,400,641	223,483,242	236,277,900	243,779,804
1113 PSC Real/Tangible Property Tax	7,684,787	8,423,841	8,525,435	9,200,000
1115 Delinquent Property Tax	2,080,571	1,553,808	1,500,000	1,500,000
1117 Motor Vehicle Tax	14,514,316	16,620,719	14,500,000	17,000,000
1121 Utilities Tax	22,556,561	24,469,880	23,000,000	26,000,000
1131 Occupational License Tax	40,264,653	46,365,641	43,000,000	46,500,000
1191 Omitted Property Tax	708,703	1,263,518	520,000	520,000
1280 Revenue in Lieu of Taxes	40,655	25,777	38,000	40,000
1310 Tuition from individuals	147,453	64,610	35,000	35,000
1320 Tuition from KY LSD	11,346	32,844	20,000	20,000
1510 Interest Income	51,137	160,062	200,000	4,290,571
1911 Building Rental	64,879	50,816	20,000	20,000
1912 Bus Rental	16,524	967,028	500,000	20,000
1920 Contributions/Donations	5,159	10,500	5,000	5,000
1930 Gain/Loss on Sale of Assets	6,352	28,732	6,500	6,000
1990 Miscellaneous Revenue	1,793,294	1,414,353	1,000,000	1,000,000
1997 Other Reimbursements	548,500	801,902	200,000	200,000
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>300,895,532</b>	<b>325,737,270</b>	<b>329,347,835</b>	<b>350,136,375</b>
<b>REVENUE FROM STATE SOURCES</b>				
3111 SEEK Program	85,302,104	92,715,109	92,181,878	93,500,000
3122 Vocational Transportation	238,632	15,410	125,000	125,000
3129 KSB/KSD Transportation Reimbursement	7,372	10,097	7,000	7,000
3130 Nat'l Board Certification Reimbursement	253,807	268,861	240,000	240,000
3800 Telecommunications Tax (restricted state revenue)	1,005,669	1,014,683	850,000	850,000
3900 Revenue for/On Behalf Payments	132,173,637	135,049,902	136,650,000	136,650,000
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>218,981,220</b>	<b>229,074,062</b>	<b>230,053,878</b>	<b>231,372,000</b>
<b>FEDERAL REIMBURSEMENT</b>				
4810 Medicaid Reimbursement	510,620	554,780	500,000	500,000
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>510,620</b>	<b>554,780</b>	<b>500,000</b>	<b>500,000</b>
<b>INTERFUND TRANSFERS</b>				
5220 Indirect Costs Transfer	2,206,438	7,348,808	8,715,000	6,092,000
<b>TOTAL INTERFUND TRANSFERS</b>	<b>2,206,438</b>	<b>7,348,808</b>	<b>8,715,000</b>	<b>6,092,000</b>
<b>CAPITAL LEASE PROCEEDS</b>				
5500 Capital Lease Proceeds		2,838,793	2,840,000	3,340,000
<b>TOTAL CAPITAL LEASE PROCEEDS</b>	<b>-</b>	<b>2,838,793</b>	<b>2,840,000</b>	<b>3,340,000</b>
<b>TOTAL REVENUE</b>	<b>586,229,861</b>	<b>644,360,809</b>	<b>659,456,713</b>	<b>677,440,375</b>

**2023-2024 TENTATIVE BUDGET**

**General Fund Expenditures  
2023-2024**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Working Budget</b>	<b>FY24 Tentative Budget</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION (1000)</b>				
0100 Salaries Personnel Services	190,510,746	198,696,150	246,486,637	241,888,753
0200 Employee Benefits	14,109,967	13,938,261	14,448,440	15,445,534
0280 On Behalf	115,935,030	117,692,920	120,539,038	120,539,038
0300 Purchased Profess & Technical Services	166,699	63,788	80,432	51,613
0400 Purchased Property Services	51,705	122,057	151,150	136,074
0500 Other Purchased Services	46,907	34,183	82,977	90,432
0600 Supplies & Materials	3,299,878	3,023,477	2,416,004	1,834,066
0700 Property	334,583	339,444	206,754	98,909
0800 Miscellaneous	97,812	190,947	416,846	413,541
0900 Other Uses of Funds	-	-	-	23,708
<b>TOTAL INSTRUCTION (1000)</b>	<b>324,553,327</b>	<b>334,101,228</b>	<b>384,828,278</b>	<b>380,521,668</b>
<b>STUDENT SUPPORT SERVICES (2100)</b>				
0100 Salaries Personnel Services	24,671,922	26,181,719	24,305,738	29,690,731
0200 Employee Benefits	1,473,503	1,510,285	1,514,236	1,629,364
0280 On Behalf	4,009,006	4,074,818	3,452,599	3,452,599
0300 Purchased Profess & Technical Services	31,132	(4,044,701)	3,699,145	4,246,506
0400 Purchased Property Services	2,750	250	4,600	455
0500 Other Purchased Services	3,618,600	11,895	26,819	42,491
0600 Supplies & Materials	43,334	117,655	90,427	57,233
0700 Property	-	-	851	-
0800 Miscellaneous	300	356	2,250	500
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL STUDENT SUPPORT SERVICES (2100)</b>	<b>33,850,546</b>	<b>27,852,277</b>	<b>33,096,665</b>	<b>39,119,879</b>
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>				
0100 Salaries Personnel Services	12,877,120	15,723,729	17,143,715	19,991,755
0200 Employee Benefits	1,267,124	1,415,264	1,450,083	1,646,693
0280 On Behalf	2,084,766	2,400,211	2,362,469	2,362,469
0300 Purchased Profess & Technical Services	785,856	2,476,783	1,148,265	1,442,054
0400 Purchased Property Services	118,120	74,738	60,153	288,071
0500 Other Purchased Services	90,206	155,185	289,505	343,432
0600 Supplies & Materials	3,069,166	5,144,311	10,963,817	7,586,683
0700 Property	241,746	208,755	387,637	217,241
0800 Miscellaneous	74,177	103,466	106,564	258,449
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>	<b>20,608,282</b>	<b>27,702,442</b>	<b>33,912,208</b>	<b>34,136,847</b>
<b>DISTRICT ADMIN SUPPORT SERVICES (2300)</b>				
0100 Salaries Personnel Services	1,724,255	1,865,019	2,710,163	3,142,426
0200 Employee Benefits	343,661	309,451	326,439	349,958
0280 On Behalf	279,152	288,174	283,895	283,895
0300 Purchased Profess & Technical Services	2,357,073	5,097,016	3,063,237	4,742,559
0400 Purchased Property Services	1,824	38,131	57,566	154,836
0500 Other Purchased Services	25,436	129,378	163,381	125,635
0600 Supplies & Materials	900,606	641,932	718,968	456,034
0700 Property	1,409	3,750	63,565	6,750
0800 Miscellaneous	375,398	147,198	325,596	406,939
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)</b>	<b>6,008,814</b>	<b>8,520,049</b>	<b>7,712,810</b>	<b>9,669,032</b>

**2023-2024 TENTATIVE BUDGET**

**General Fund Expenditures  
2023-2024**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Working Budget</b>	<b>FY24 Tentative Budget</b>
<b>SCHOOL ADMIN SUPPORT SERVICES (2400)</b>				
0100 Salaries Personnel Services	22,455,900	23,925,154	24,388,489	27,050,445
0200 Employee Benefits	2,677,993	2,937,684	2,926,345	3,002,775
0280 On Behalf	3,635,542	3,696,800	3,571,927	3,575,023
0300 Purchased Profess & Technical Services	14,133	13,401	32,428	35,293
0400 Purchased Property Services	406,208	507,947	650,497	566,766
0500 Other Purchased Services	35,440	30,505	68,205	84,246
0600 Supplies & Materials	404,774	429,177	453,141	404,458
0700 Property	15,456	46,365	48,140	32,250
0800 Miscellaneous	13,196	14,846	638,536	710,061
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)</b>	<b>29,658,642</b>	<b>31,601,879</b>	<b>32,777,708</b>	<b>35,461,317</b>
<b>BUSINESS SUPPORT SERVICES (2500)</b>				
0100 Salaries Personnel Services	9,281,051	10,248,561	12,190,801	15,969,342
0200 Employee Benefits	4,319,157	4,161,437	5,624,463	5,643,639
0280 On Behalf	1,502,574	1,583,558	1,434,742	1,434,742
0300 Purchased Profess & Technical Services	3,705,415	4,624,300	3,491,823	3,306,628
0400 Purchased Property Services	961,022	956,952	491,120	947,717
0500 Other Purchased Services	4,789,535	5,148,168	5,481,010	6,241,060
0600 Supplies & Materials	3,179,322	3,454,259	7,127,206	7,877,264
0700 Property	2,178,282	2,813,894	3,520,488	2,265,906
0800 Miscellaneous	33,603	24,832	76,048	28,200
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL BUSINESS SUPPORT SERVICES (2500)</b>	<b>29,949,961</b>	<b>33,015,961</b>	<b>39,437,701</b>	<b>43,714,498</b>
<b>PLANT OPERATION &amp; MAINTENANCE (2600)</b>				
0100 Salaries Personnel Services	15,896,695	17,340,910	16,699,911	21,535,885
0200 Employee Benefits	4,708,900	5,020,004	6,575,267	6,558,522
0280 On Behalf	2,573,626	2,679,434	2,558,293	2,558,293
0300 Purchased Profess & Technical Services	765,245	1,152,415	4,203,366	915,298
0400 Purchased Property Services	7,380,787	10,958,417	9,492,997	8,692,186
0500 Other Purchased Services	9,971	14,969	26,436	22,770
0600 Supplies & Materials	9,556,536	14,407,123	11,674,746	12,496,868
0700 Property	307,308	1,555,292	2,872,933	2,480,782
0800 Miscellaneous	49,048	61,715	128,299	117,401
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL PLANT OPERATION &amp; MAINTENANCE (2600)</b>	<b>41,248,116</b>	<b>53,190,279</b>	<b>54,232,248</b>	<b>55,378,004</b>
<b>STUDENT TRANSPORTATION (2700)</b>				
0100 Salaries Personnel Services	11,350,746	15,024,007	14,335,278	17,512,039
0200 Employee Benefits	3,420,206	4,499,216	4,709,007	4,628,459
0280 On Behalf	1,837,651	2,321,437	2,443,941	2,443,941
0300 Purchased Profess & Technical Services	34,654	41,596	47,000	182,000
0400 Purchased Property Services	23,290	101,811	413,195	75,987
0500 Other Purchased Services	172,339	235,130	229,000	229,000
0600 Supplies & Materials	750,855	2,647,614	2,304,669	3,549,920
0700 Property	30,559	2,869,609	4,750	4,750
0800 Miscellaneous	5,679	15,303	10,431	10,000
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>17,625,979</b>	<b>27,755,724</b>	<b>24,497,271</b>	<b>28,636,096</b>

## 2023-2024 TENTATIVE BUDGET

### General Fund Expenditures 2023-2024

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual	FY23 Working Budget	FY24 Tentative Budget
<b>OTHER INSTRUCTIONAL (2900)</b>				
0100 Salaries Personnel Services	90,778	92,795	95,716	424,195
0200 Employee Benefits	5,149	5,052	5,106	52,273
0280 On Behalf	-	-	-	-
0300 Purchased Profess & Technical Services	221,780	240,442	682,656	238,542
0400 Purchased Property Services	-	-	-	-
0500 Other Purchased Services	444	-	1,000	10,500
0600 Supplies & Materials	1,166	30,885	3,250	28,500
0700 Property	-	-	-	-
0800 Miscellaneous	-	-	-	-
0900 Other Uses of Funds	-	-	-	-
<b>TOTAL OTHER INSTRUCTIONAL (2900)</b>	<b>319,317</b>	<b>369,174</b>	<b>787,728</b>	<b>754,010</b>
<b>FOOD SERVICE OPERATION (3100)</b>				
0100 Salaries Personnel Services	-	-	-	-
0200 Employee Benefits	-	-	-	-
<b>TOTAL FOOD SERVICE OPERATION (3100)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY SERVICES (3300)</b>				
0100 Salaries Personnel Services	332,802	224,140	190,117	430,211
0200 Employee Benefits	18,619	12,241	17,807	14,658
0280 On Behalf	-	-	-	-
0300 Purchased Profess & Technical Services	6,594	10,853	10,700	10,700
0400 Purchased Property Services	75	75	1,000	1,000
0500 Other Purchased Services	-	3,573	11,500	11,500
0600 Supplies & Materials	304,039	292,161	410,724	401,700
0700 Property	72	5,242	1,200	1,200
0800 Miscellaneous	-	-	-	-
0900 Other Uses of Funds	-	-	-	5,000
<b>TOTAL COMMUNITY SERVICE (3300)</b>	<b>662,201</b>	<b>548,285</b>	<b>643,048</b>	<b>875,969</b>
<b>DEBT SERVICE (5100)</b>				
0800 Miscellaneous	1,720,523	-	1,681,048	2,110,805
<b>TOTAL DEBT SERVICE (5100)</b>	<b>1,720,523</b>	<b>-</b>	<b>1,681,048</b>	<b>2,110,805</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	4,827,652	-	3,000,000	3,000,000
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>4,827,652</b>	<b>-</b>	<b>3,000,000</b>	<b>3,000,000</b>
<b>CONTINGENCY (5300)</b>				
0840 Contingency	-	-	42,850,000	44,062,250
<b>TOTAL CONTINGENCY (5300)</b>	<b>-</b>	<b>-</b>	<b>42,850,000</b>	<b>44,062,250</b>
<b>TOTAL EXPENDITURES</b>	<b>511,033,360</b>	<b>544,657,298</b>	<b>659,456,713</b>	<b>677,440,375</b>

## 2023-2024 TENTATIVE BUDGET

### Special Revenue Fund Revenues 2023-2024

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual	FY23 Working Budget	FY24 Tentative Budget
<b>BEGINNING BALANCE</b>	988,581.60	184,496.23		
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1310 Tuition from Individuals	(30,034.11)	51,750.00		
1510 Interest Income		-		
1637 Non-Reimb Vending Machine Program	4,446.01	7,144.72		
1790 Other Student Activity Income		-		
1900 Other Revenue from Local Source		-		
1919 Other	1,019,262.19	1,096,816.20	25,281	
1920 Contributions/Donations	35,054.50	121,032.42		
1990 Miscellaneous Revenue	33,582.00	47,184.18	1,500	
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,062,310.59</b>	<b>1,265,032.80</b>	<b>26,781</b>	-
<b>REVENUE FROM STATE SOURCES</b>				
3111 Seek Program	5,186,357.00	-		
3200 Restricted State Revenue	13,058,687.00	14,547,380.31	5,898,745	
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>18,245,044.00</b>	<b>14,547,380.31</b>	<b>5,898,745</b>	-
<b>FEDERAL REIMBURSEMENT</b>				
4200 Unrestricted Federal Revenue Thru State		-		
4300 Restricted Direct Federal	108,127.07	114,573.00		
4500 Restricted Federal Thru State	48,857,444.00	76,557,525.59	92,656,542	97,988,338
4700 Federal Revenue Thru Intermediate Source	165,142.00	564,025.84		
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>49,130,713.07</b>	<b>77,236,124.43</b>	<b>92,656,542</b>	<b>97,988,338</b>
<b>INTERFUND TRANSFERS</b>				
5210 Fund Transfer	773,547.00	805,429.00		
5241 NCLB Transfer - From Title II		507,123.51		
5251 Flex Focus Transfer from ESS	13,947.00	707,255.16		
5252 Flex Focus Transfer from PD				
5253 Flex Focus Transfer from IR				
5254 Flex Focus Transfer from SS				
5261 FF Transfer to FF Operational				
<b>TOTAL INTERFUND TRANSFERS</b>	<b>787,494.00</b>	2,019,807.67	-	-
<b>TOTAL REVENUE</b>	<b>70,214,143.26</b>	<b>95,068,345.21</b>	<b>98,582,068</b>	<b>97,988,338</b>

## 2023-2024 TENTATIVE BUDGET

### Special Revenue Fund Expenditures 2023-2024

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual	FY23 Working Budget	FY24 Tentative Budget
<b>INSTRUCTION (1000)</b>				
0100 Salaries Personnel Services	23,317,632	36,343,032.82	95,953,924	95,953,924
0200 Employee Benefits	5,365,431	8,914,601.30		
0280 On Behalf				
0300 Purchased Profess & Technical Services	2,045,377	3,256,712.14		
0400 Purchased Property Services	38,617	111,688.20		
0500 Other Purchased Services	78,541	687,831.40		
0600 Supplies & Materials	5,317,265	7,541,537.02		
0700 Property	743,477	105,901.11		
0800 Miscellaneous	20,857			
<b>TOTAL INSTRUCTION (1000)</b>	<b>36,927,197</b>	<b>60,423,884.17</b>	<b>95,953,924</b>	<b>95,953,924</b>
<b>STUDENT SUPPORT SERVICES (2100)</b>				
0100 Salaries Personnel Services	1,202,564	1,468,365.62		
0200 Employee Benefits	394,209	511,130.34		
0280 On Behalf				
0300 Purchased Profess & Technical Services	750	14,562.80		
0400 Purchased Property Services		-		
0500 Other Purchased Services	136	4,419.12		
0600 Supplies & Materials	22,398	19,360.11		
0700 Property		22,199.31		
0800 Miscellaneous		31,282.40		
<b>TOTAL STUDENT SUPPORT SERVICES (2100)</b>	<b>1,620,057</b>	<b>2,071,319.70</b>	-	-
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>				
0100 Salaries Personnel Services	1,870,320	2,596,498.76		
0200 Employee Benefits	449,398	682,143.14		
0280 On Behalf				
0300 Purchased Profess & Technical Services	8,939	12,680.96		
0400 Purchased Property Services				
0500 Other Purchased Services	613	18,502.02		
0600 Supplies & Materials	78,120	71,345.79		
0700 Property	1,603,550	1,035.00		
0800 Miscellaneous				
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>	<b>4,010,940</b>	<b>3,382,205.67</b>	-	-
<b>DISTRICT ADMIN SUPPORT SERVICES (2300)</b>				
0100 Salaries Personnel Services				
0200 Employee Benefits				
0280 On Behalf				
0300 Purchased Profess & Technical Services	2,411,124	3,537.28		
0400 Purchased Property Services		1,946.00		
0500 Other Purchased Services				
# 0600 Supplies & Materials		60,304.38		
0700 Property				
0800 Miscellaneous				
<b>TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)</b>	<b>2,411,124</b>	<b>65,787.66</b>	-	-

## 2023-2024 TENTATIVE BUDGET

### Special Revenue Fund Expenditures 2023-2024

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual	FY23 Working Budget	FY24 Tentative Budget
<b>SCHOOL ADMIN SUPPORT SERVICES (2400)</b>				
0100 Salaries Personnel Services	324,010	335,435.52		
0200 Employee Benefits	94,138	96,874.08		
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services	83,083	743.46		
0500 Other Purchased Services				
0600 Supplies & Materials	5,482	1,165.68		
0700 Property				
0800 Miscellaneous	190			
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)</b>	<b>506,903</b>	<b>454,518.74</b>	-	-
<b>BUSINESS SUPPORT SERVICES (2500)</b>				
0100 Salaries Personnel Services	871,553	3,451,429.08		
0200 Employee Benefits	17,139	1,056,436.16		
0280 On Behalf				
0300 Purchased Profess & Technical Services	194,881	416,492.45		
0400 Purchased Property Services	-			
0500 Other Purchased Services	586,232	320,421.16		
0600 Supplies & Materials	7,730,679	4,667,155.12		
0700 Property	981,361	536,921.00		
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL BUSINESS SUPPORT SERVICES (2500)</b>	<b>10,381,844</b>	<b>10,463,043.29</b>	-	-
<b>PLANT OPERATION &amp; MAINTENANCE (2600)</b>				
0100 Salaries Personnel Services	312,593	332,549.42		
0200 Employee Benefits	94,361	53,658.73		
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services	1,228,142			
0500 Other Purchased Services	3,007,545	927.51		
0600 Supplies & Materials				
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL PLANT OPERATION &amp; MAINTENANCE (2600)</b>	<b>4,642,641</b>	<b>387,135.55</b>	-	-
<b>STUDENT TRANSPORTATION (2700)</b>				
0100 Salaries Personnel Services	593,848	1,340,697.52		
0200 Employee Benefits	175,937	418,099.84		
0280 On Behalf				
0300 Purchased Profess & Technical Services	18,230	6,745.00		
0400 Purchased Property Services				
0500 Other Purchased Services		87,924.80		
0600 Supplies & Materials	412,969	77,575.63		
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>1,200,984</b>	<b>1,931,042.79</b>	-	-

## 2023-2024 TENTATIVE BUDGET

### Special Revenue Fund Expenditures 2023-2024

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual	FY23 Working Budget	FY24 Tentative Budget
<b>FOOD SERVICE OPERATION (3100)</b>				
0100 Salaries Personnel Services	1,425,896	603,723.87		
0200 Employee Benefits	986,246	194,109.24		
0280 On Behalf				
0300 Purchased Profess & Technical Services	40,440	77,872.59		
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials		1,058.00		
0700 Property				
0800 Miscellaneous				
<b>TOTAL FOOD SERVICE OPERATION (3100)</b>	<b>2,452,581</b>	<b>876,763.70</b>	-	-
<b>DAY CARE OPERATIONS (3200)</b>				
0100 Salaries Personnel Services	218,997	1,602,244.02		
0200 Employee Benefits	39,847	286,790.60		
0600 Supplies & Materials	44,190	118,855.02		
<b>TOTAL DAY CARE OPERATIONS (3200)</b>	<b>303,034</b>	<b>2,007,889.64</b>		
<b>COMMUNITY SERVICES (3300)</b>				
0100 Salaries Personnel Services	2,617,665	2,920,470.49		
0200 Employee Benefits	142,804	218,100.25		
0280 On Behalf				
0300 Purchased Profess & Technical Services	24,682	215,630.23		
0400 Purchased Property Services	825	550.00		
0500 Other Purchased Services	16,286	25,240.96		
0600 Supplies & Materials	519,108	316,343.37		
0700 Property	15,383	1,830.17		
0800 Miscellaneous	15,206	14,011.95		
<b>TOTAL COMMUNITY SERVICE (3300)</b>	<b>3,351,959</b>	<b>3,757,178.12</b>	-	-
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	2,220,385	7,812,386.15	2,034,414	2,034,414
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>2,220,385</b>	<b>7,812,386.15</b>	<b>2,034,414</b>	<b>2,034,414</b>
<b>TOTAL EXPENDITURES</b>	<b>70,029,649</b>	<b>93,633,155.29</b>	<b>97,988,338</b>	<b>97,988,338</b>

**2023-2024 TENTATIVE BUDGET**

**Capital Outlay  
2023-2024**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Working Budget</b>	<b>FY24 Tentative Budget</b>
<b>BEGINNING BALANCE</b>	1,331,710	1,060,420		
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1510 Interest Income				
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>		-	-	-
<b>REVENUE FROM STATE SOURCES</b>				
3111 SEEK Program	3,683,558	3,835,378	3,835,378	3,835,378
3200 Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>3,683,558</b>	<b>3,835,378</b>	<b>3,835,378</b>	<b>3,835,378</b>
<b>INTERFUND TRANSFERS</b>				
5210 Fund Transfer				
<b>TOTAL INTERFUND TRANSFERS</b>	-	-	-	-
<b>TOTAL REVENUES</b>	<b>5,015,268</b>	<b>4,895,798</b>	<b>3,835,378</b>	<b>3,835,378</b>
<b>EXPENDITURES</b>				
<b>SITE ACQUISITION (4100)</b>				
0500 Other Purchased Services				
0700 Property				
<b>TOTAL SITE ACQUISITION (4100)</b>				
<b>SITE IMPROVEMENT (4200)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
<b>TOTAL SITE IMPROVEMENT (4200)</b>				
<b>NEW BUILDING CONSTRUCTION (4500)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
<b>TOTAL NEW BUILDING CONSTRUCTION (4500)</b>				
<b>BUILDING RENOVATIONS/ADDITIONS (4600)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
<b>TOTAL BUILDING RENOVATIONS/ADDITIONS (4600)</b>				
<b>DEBT SERVICE (5100)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services			736,472	736,472
0800 Miscellaneous			218,684	218,684
0900 Other Uses of Funds				
<b>TOTAL DEBT SERVICE (5100)</b>	-		<b>955,157</b>	<b>955,157</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	3,954,848	2,786,175	2,880,221	2,880,221
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>3,954,848</b>	<b>2,786,175</b>	<b>2,880,221</b>	<b>2,880,221</b>
<b>TOTAL EXPENDITURES</b>	<b>3,954,848</b>	<b>2,786,175</b>	<b>3,835,378</b>	<b>3,835,378</b>

**2023-2024 TENTATIVE BUDGET**

**Building Fund  
2023-2024**

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual	FY23 Working Budget	FY24 Tentative Budget
<b>BEGINNING BALANCE</b>	2,987,699	2,865,239		
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1111 General Real/Tangible Property Tax	35,254,406	32,942,683	54,112,124	53,011,581
1113 PSC Real/Tangible Property Tax	805,451	834,345	1,122,301	1,162,157
1115 Delinquent Property Tax	-			
1117 Motor Vehicle Tax	1,217,289	1,217,290	1,349,610	1,323,379
1510 Interest Income	-			
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>37,277,146</b>	<b>34,994,318</b>	<b>56,584,035</b>	<b>55,497,117</b>
<b>REVENUE FROM STATE SOURCES</b>				
3200 Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>				
<b>INTERFUND TRANSFERS</b>				
5210 Fund Transfer				
5220 Indirect Costs Transfer				
5311 Sale of Land and Improvements				
5312 Loss Comp - Land & Improvements				
5331 Sale of Buildings				
5332 Loss Comp - Buildings				
5341 Sale of Equipment Etc				
5342 Loss Comp - Equipment Etc				
<b>TOTAL INTERFUND TRANSFERS</b>				
<b>TOTAL REVENUES</b>	<b>40,264,845</b>	<b>37,859,557</b>	<b>56,584,035</b>	<b>55,497,117</b>
<b>EXPENDITURES</b>				
<b>SITE ACQUISITION (4100)</b>				
0300 Purchased Professional and Technical Services				
0500 Other Purchased Services				
0700 Property				
<b>TOTAL SITE ACQUISITION (4100)</b>				
<b>SITE IMPROVEMENT (4200)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
<b>TOTAL SITE IMPROVEMENT (4200)</b>				
<b>NEW BUILDING CONSTRUCTION (4500)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
<b>TOTAL NEW BUILDING CONSTRUCTION (4500)</b>				
<b>BUILDING RENOVATIONS/ADDITIONS (4600)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
<b>TOTAL BUILDING RENOVATIONS/ADDITIONS (4600)</b>				
<b>DEBT SERVICE (5100)</b>				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL DEBT SERVICE (5100)</b>				
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	40,264,845	34,805,887	56,584,035	55,497,117
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>40,264,845</b>	<b>34,805,887</b>	<b>56,584,035</b>	<b>55,497,117</b>
<b>TOTAL EXPENDITURES</b>	<b>40,264,845</b>	<b>34,805,887</b>	<b>56,584,035</b>	<b>55,497,117</b>

**2023-2024 TENTATIVE BUDGET**

**Food Service Fund  
2023-2024**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY21 Actual</b>	<b>FY22 Actual</b>	<b>FY23 Working Budget</b>	<b>FY24 Tentative Budget</b>
<b>BEGINNING BALANCE</b>	3,731,018	621,552.23		5,469,764
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1510 Interest Income				15,000
1611 Reimbursable Lunch	10			3,000
1612 Reimbursable Breakfast	105			300,000
1624 Non-Reimbursable A La Carte Prg	2,702	233,622.62	250,000	2,500,000
1629 Non-Reimbursable Other Food Prg	17,490	344,448.85	349,604	5,000
1690 Food Service Rebates	3,645	10,138.85	15,000	110,000
1990 Miscellaneous Revenue	43,962	36,673.54	35,000	3,000
1994 Return for Insufficient Checks		(119.94)	1,000	
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>67,915</b>	<b>36,553.60</b>	<b>650,604</b>	<b>2,936,000</b>
<b>REVENUE FROM STATE SOURCES</b>				
3200 Restricted State Revenue	206,703	212,337.89	220,000	1,500,000
3900 Revenue for/On Behalf Payments	1,132,346	1,499,456.19	1,500,000	1,720,000
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>1,339,049</b>	<b>1,711,794.08</b>	<b>1,720,000</b>	<b>1,720,000</b>
<b>FEDERAL SOURCES</b>				
4500 Restricted Federal thru State	10,705,450	28,436,584.89	25,662,250	20,101,674
4950 Donated Commodities	599,358	2,707,198.00	1,750,000	1,750,000
<b>TOTAL FEDERAL SOURCES</b>	<b>11,304,808</b>	<b>31,143,782.89</b>	<b>27,412,250</b>	<b>21,851,674</b>
<b>TOTAL REVENUES</b>	<b>16,442,790</b>	<b>34,101,893.12</b>	<b>29,782,854</b>	<b>31,977,438</b>
<b>EXPENDITURES</b>				
<b>FOOD SERVICE OPERATIONS (3100)</b>				
0100 Salaries Personnel Services	6,994,241	9,704,263.02	9,112,000	8,786,000
0200 Employee Benefits	4,218,301	4,054,056.67	2,645,855	2,885,118
0280 On Behalf	1,132,346	1,499,456.19	1,500,000	1,500,000
0300 Purchased Prof and Tech Serv	97,740	89,514.45	190,000	102,000
0400 Purchased Property Services	354,439	511,497.34	1,217,300	1,314,500
0500 Other Purchased Services	19,759	28,146.64	100,659	70,115
0600 Supplies & Materials	4,782,033	13,028,623.67	13,106,040	15,148,705
0700 Property	335,257	183,647.71	1,111,000	1,221,000
0800 Miscellaneous		-		
<b>TOTAL FOOD SERVICE OPERATIONS (3100)</b>	<b>17,934,116</b>	<b>29,099,260.39</b>	<b>28,982,854</b>	<b>31,027,438</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds			800,000	950,000
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>-</b>	<b>750,800.88</b>	<b>800,000</b>	<b>950,000</b>
<b>TOTAL EXPENDITURES</b>	<b>17,934,116</b>	<b>29,850,061.27</b>	<b>29,782,854</b>	<b>31,977,438</b>

Please note: The difference between FY21 actual revenues and expenditures is due GASB 68 (Pensions) and 75 (Post-Employment Benefits) reporting requirements. The fund balance for the food service fund as of June 30, 2021 is \$621,552.23.