

2023-2024 Working Budget
General Fund Revenues

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
BEGINNING BALANCE	78,807,096	91,592,336	86,000,000	83,000,000
REVENUES				
REVENUE FROM LOCAL SOURCES				
1111 General Real/Tangible Property Tax	223,483,242	236,277,900	243,779,804	244,500,000
1113 PSC Real/Tangible Property Tax	8,423,841	7,097,119	9,200,000	8,100,000
1115 Delinquent Property Tax	1,553,808	493,615	1,500,000	1,500,000
1117 Motor Vehicle Tax	16,620,719	14,606,393	17,000,000	17,000,000
1121 Utilities Tax	24,469,880	22,315,894	26,000,000	26,000,000
1131 Occupational License Tax	46,365,641	40,501,912	46,500,000	50,000,000
1191 Omitted Property Tax	1,263,518	1,443,896	520,000	1,000,000
1280 Revenue in Lieu of Taxes	25,777	29,149	40,000	40,000
1310 Tuition from individuals	64,610		35,000	35,000
1320 Tuition from KY LSD	32,844		20,000	20,000
1510 Interest Income	160,062	5,483,734	4,290,571	5,510,545
1911 Building Rental	50,816	18,645	20,000	20,000
1912 Bus Rental	967,028	2,370,727	20,000	20,000
1920 Contributions/Donations	10,500	13,050	5,000	5,000
1930 Gain/Loss on Sale of Assets	28,732		6,000	6,000
1990 Miscellaneous Revenue	1,414,353	2,749,203	1,000,000	2,525,237
1997 Other Reimbursements	801,902	942,180	200,000	600,000
TOTAL REVENUE FROM LOCAL SOURCES	325,737,270	334,343,416	350,136,375	356,881,782
REVENUE FROM STATE SOURCES				
3111 SEEK Program	92,715,109	96,214,669	93,500,000	93,500,000
3122 Vocational Transportation	15,410	253,010	125,000	125,000
3129 KSB/KSD Transportation Reimbursement	10,097		7,000	7,000
3130 Nat'l Board Certification Reimbursement	268,861	354,000	240,000	240,000
3132 Speech Language Path Reimbursement		62,001		
3800 Telecommunications Tax (restricted state revenue)	1,014,683	1,016,234	850,000	850,000
3900 Revenue for/On Behalf Payments	135,049,902	179,242,926	136,650,000	136,650,000
TOTAL REVENUE FROM STATE SOURCES	229,074,062	277,142,840	231,372,000	231,372,000
FEDERAL REIMBURSEMENT				
4810 Medicaid Reimbursement	554,780	513,310	500,000	500,000
TOTAL FEDERAL REIMBURSEMENT	554,780	513,310	500,000	500,000
INTERFUND TRANSFERS				
5210 Fund Transfer		841,648		
5220 Indirect Costs Transfer	7,348,808	12,356,177	6,092,000	6,092,000
TOTAL INTERFUND TRANSFERS	7,348,808	13,197,825	6,092,000	6,092,000
SALE PROCEEDS FROM SALE/DISPOSAL OF EQUIPMENT/FURNITURE				
5341 Sale of Equipment		27,325		
TOTAL INTERFUND TRANSFERS	-	27,325	-	-
CAPITAL LEASE PROCEEDS				
5500 Capital Lease Proceeds	2,838,793	-	3,340,000	3,340,000
TOTAL CAPITAL LEASE PROCEEDS	2,838,793	-	3,340,000	3,340,000
TOTAL REVENUE	644,360,809	716,817,052	677,440,375	681,185,782

2023-2024 Working Budget
General Fund Expenditures

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
EXPENDITURES				
INSTRUCTION (1000)				
0100 Salaries Personnel Services	198,696,150	212,813,307	241,888,753	241,911,961
0200 Employee Benefits	13,938,261	15,914,901	15,445,534	15,445,722
0280 On Behalf	117,692,920	159,530,351	120,539,038	120,539,038
0300 Purchased Profess & Technical Services	63,788	453,689	51,613	139,050
0400 Purchased Property Services	122,057	139,162	136,074	149,179
0500 Other Purchased Services	34,183	177,870	90,432	102,380
0600 Supplies & Materials	3,023,477	3,211,565	1,834,066	4,422,925
0700 Property	339,444	65,625	98,909	149,697
0800 Miscellaneous	190,947	184,191	413,541	459,312
0900 Other Uses of Funds			23,708	23,708
TOTAL INSTRUCTION (1000)	334,101,228	392,490,660	380,521,668	383,342,973
STUDENT SUPPORT SERVICES (2100)				
0100 Salaries Personnel Services	26,181,719	27,902,218	29,690,731	29,733,224
0200 Employee Benefits	1,510,285	1,632,077	1,629,364	1,631,375
0280 On Behalf	4,074,818	4,211,018	3,452,599	3,452,599
0300 Purchased Profess & Technical Services	(4,044,701)	3,051,307	4,246,506	4,246,711
0400 Purchased Property Services	250	250	455	455
0500 Other Purchased Services	11,895	18,997	42,491	43,521
0600 Supplies & Materials	117,655	138,003	57,233	60,877
0700 Property		851		
0800 Miscellaneous	356		500	860
0900 Other Uses of Funds				
TOTAL STUDENT SUPPORT SERVICES (2100)	27,852,277	36,954,720	39,119,879	39,169,622
INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)				
0100 Salaries Personnel Services	15,723,729	16,552,032	19,991,755	19,991,755
0200 Employee Benefits	1,415,264	1,501,906	1,646,693	1,646,693
0280 On Behalf	2,400,211	2,491,492	2,362,469	2,362,469
0300 Purchased Profess & Technical Services	2,476,783	1,437,859	1,442,054	1,442,054
0400 Purchased Property Services	74,738	78,304	288,071	299,338
0500 Other Purchased Services	155,185	167,290	343,432	388,118
0600 Supplies & Materials	5,144,311	3,002,154	7,586,683	7,637,743
0700 Property	208,755	637,588	217,241	260,813
0800 Miscellaneous	103,466	92,896	258,449	267,449
0900 Other Uses of Funds				
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)	27,702,442	25,961,521	34,136,847	34,296,433
DISTRICT ADMIN SUPPORT SERVICES (2300)				
0100 Salaries Personnel Services	1,865,019	2,803,659	3,142,426	3,152,633
0200 Employee Benefits	309,451	384,475	349,958	350,421
0280 On Behalf	288,174	422,477	283,895	283,895
0300 Purchased Profess & Technical Services	5,097,016	5,699,824	4,742,559	4,907,331
0400 Purchased Property Services	38,131	38,183	154,836	157,136
0500 Other Purchased Services	129,378	225,047	125,635	170,501
0600 Supplies & Materials	641,932	1,239,421	456,034	510,268
0700 Property	3,750	57,615	6,750	16,750
0800 Miscellaneous	147,198	262,931	406,939	481,044
0900 Other Uses of Funds				
TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)	8,520,049	11,133,632	9,669,032	10,029,978

2023-2024 Working Budget
General Fund Expenditures

SCHOOL ADMIN SUPPORT SERVICES (2400)					
0100	Salaries Personnel Services	23,925,154	26,137,514	27,050,445	27,050,709
0200	Employee Benefits	2,937,684	3,228,038	3,002,775	3,002,859
0280	On Behalf	3,696,800	3,940,244	3,575,023	3,575,023
0300	Purchased Profess & Technical Services	13,401	26,330	35,293	38,242
0400	Purchased Property Services	507,947	511,761	566,766	568,808
0500	Other Purchased Services	30,505	47,614	84,246	86,296
0600	Supplies & Materials	429,177	557,967	404,458	467,318
0700	Property	46,365	21,102	32,250	62,261
0800	Miscellaneous	14,846	15,409	710,061	709,610
0900	Other Uses of Funds				
TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)		31,601,879	34,485,978	35,461,317	35,561,126
BUSINESS SUPPORT SERVICES (2500)					
0100	Salaries Personnel Services	10,248,561	13,799,360	15,969,342	15,992,106
0200	Employee Benefits	4,161,437	5,029,453	5,643,639	5,650,875
0280	On Behalf	1,583,558	2,080,349	1,434,742	1,434,742
0300	Purchased Profess & Technical Services	4,624,300	3,439,037	3,306,628	3,748,387
0400	Purchased Property Services	956,952	6,114,366	947,717	1,424,214
0500	Other Purchased Services	5,148,168	6,241,313	6,241,060	6,286,835
0600	Supplies & Materials	3,454,259	8,700,444	7,877,264	5,158,212
0700	Property	2,813,894	2,066,675	2,265,906	3,219,652
0800	Miscellaneous	24,832	20,757	28,200	30,495
0900	Other Uses of Funds				
TOTAL BUSINESS SUPPORT SERVICES (2500)		33,015,961	47,491,754	43,714,498	42,945,518
PLANT OPERATION & MAINTENANCE (2600)					
0100	Salaries Personnel Services	17,340,910	22,175,929	21,535,885	21,535,885
0200	Employee Benefits	5,020,004	6,638,215	6,558,522	6,558,522
0280	On Behalf	2,679,434	3,348,688	2,558,293	2,558,293
0300	Purchased Profess & Technical Services	1,152,415	1,451,776	915,298	2,355,778
0400	Purchased Property Services	10,958,417	11,292,638	8,692,186	8,958,200
0500	Other Purchased Services	14,969	18,734	22,770	22,870
0600	Supplies & Materials	14,407,123	14,025,205	12,496,868	12,133,188
0700	Property	1,555,292	3,173,984	2,480,782	2,629,359
0800	Miscellaneous	61,715	109,522	117,401	130,887
0900	Other Uses of Funds				
TOTAL PLANT OPERATION & MAINTENANCE (2600)		53,190,279	62,234,691	55,378,004	56,882,981
STUDENT TRANSPORTATION (2700)					
0100	Salaries Personnel Services	15,024,007	18,201,784	17,512,039	17,512,039
0200	Employee Benefits	4,499,216	5,460,763	4,628,459	4,628,459
0280	On Behalf	2,321,437	2,747,736	2,443,941	2,443,941
0300	Purchased Profess & Technical Services	41,596	60,359	182,000	203,700
0400	Purchased Property Services	101,811	61,500	75,987	75,987
0500	Other Purchased Services	235,130	283,595	229,000	229,000
0600	Supplies & Materials	2,647,614	3,548,703	3,549,920	3,541,898
0700	Property	2,869,609	499,486	4,750	2,216,490
0800	Miscellaneous	15,303	9,608	10,000	10,000
0900	Other Uses of Funds	-			
TOTAL STUDENT TRANSPORTATION (2700)		27,755,724	30,873,533	28,636,096	30,861,514
OTHER INSTRUCTIONAL (2900)					
0100	Salaries Personnel Services	92,795	358,299	424,195	424,195
0200	Employee Benefits	5,052	51,398	52,273	52,273
0280	On Behalf				
0300	Purchased Profess & Technical Services	240,442	139,914	238,542	240,338
0400	Purchased Property Services				
0500	Other Purchased Services		7,367	10,500	10,634
0600	Supplies & Materials	30,885	98,180	28,500	30,775
0700	Property				
0800	Miscellaneous				
0900	Other Uses of Funds				
TOTAL OTHER INSTRUCTIONAL (2900)		369,174	655,159	754,010	758,214

2023-2024 Working Budget
General Fund Expenditures

FOOD SERVICE OPERATION (3100)					
0100	Salaries Personnel Services				
0200	Employee Benefits				
TOTAL FOOD SERVICE OPERATION (3100)		-		-	-
COMMUNITY SERVICES (3300)					
0100	Salaries Personnel Services	224,140	320,126	430,211	430,211
0200	Employee Benefits	12,241	18,110	14,658	14,658
0280	On Behalf				
0300	Purchased Profess & Technical Services	10,853	10,721	10,700	10,700
0400	Purchased Property Services	75	433	1,000	1,000
0500	Other Purchased Services	3,573	7,063	11,500	12,000
0600	Supplies & Materials	292,161	403,968	401,700	401,700
0700	Property	5,242		1,200	1,200
0800	Miscellaneous				
0900	Other Uses of Funds			5,000	4,500
TOTAL COMMUNITY SERVICE (3300)		548,285	760,420	875,969	875,969
DEBT SERVICE (5100)					
0800	Miscellaneous		1,681,048	2,110,805	1,685,000
TOTAL DEBT SERVICE (5100)		-	1,681,048	2,110,805	1,685,000
FUND TRANSFERS (5200)					
0900	Other Uses of Funds		5,597,789	3,000,000	500,000
TOTAL FUND TRANSFERS (5200)		-	5,597,789	3,000,000	500,000
CONTINGENCY (5300)					
0840	Contingency			44,062,250	44,276,453
TOTAL CONTINGENCY (5300)		-		44,062,250	44,276,453
TOTAL EXPENDITURES		544,657,298	650,320,906	677,440,375	681,185,782

2023-2024 Working Budget
Special Revenue Fund Revenues

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
BEGINNING BALANCE	184,496.23	1,678,580.87		
REVENUES				
REVENUE FROM LOCAL SOURCES				
1310 Tuition from Individuals	51,750.00			17,681,590
1510 Interest Income				
1637 Non-Reimb Vending Machine Program	7,144.72	14,308,417.51		
1790 Other Student Activity Income				
1900 Other Revenue from Local Source				14,800
1919 Other	1,096,816.20	857,364.51		
1920 Contributions/Donations	121,032.42	200,281.22		
1990 Miscellaneous Revenue	47,184.18	131,844.82		
TOTAL REVENUE FROM LOCAL SOURCES	1,265,032.80	15,497,908.06	-	17,696,390
REVENUE FROM STATE SOURCES				
3111 Seek Program				
3200 Restricted State Revenue	14,547,380.31	20,763,519.03		15,197,203
TOTAL REVENUE FROM STATE SOURCES	14,547,380.31	20,763,519.03	-	15,197,203
FEDERAL REIMBURSEMENT				
4200 Unrestricted Federal Revenue Thru State				
4300 Restricted Direct Federal	114,573.00	118,700.45		
4500 Restricted Federal Thru State	76,557,525.59	60,562,369.96	97,988,338	30,499,437
4700 Federal Revenue Thru Intermediate Source	564,025.84	557,648.30		137,500
TOTAL FEDERAL REIMBURSEMENT	77,236,124.43	61,238,718.71	97,988,338	30,636,937
INTERFUND TRANSFERS				
5210 Fund Transfer	805,429.00	805,430.02		
5241 NCLB Transfer - From Title II	507,123.51			
5251 Flex Focus Transfer from ESS	707,255.16	305,297.00		
5252 Flex Focus Transfer from PD				
5253 Flex Focus Transfer from IR				
5254 Flex Focus Transfer from SS				
5261 FF Transfer to FF Operational				
TOTAL INTERFUND TRANSFERS	2,019,807.67	1,110,727.02	-	-
TOTAL REVENUE	95,068,345.21	100,289,453.69	97,988,338	63,530,530

2023-2024 Working Budget
Special Revenue Fund Expenditures

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
INSTRUCTION (1000)				
0100 Salaries Personnel Services	36,343,033	30,460,915	95,953,924	28,272,398
0200 Employee Benefits	8,914,601	8,220,852		3,841,046
0280 On Behalf		-		
0300 Purchased Profess & Technical Services	3,256,712	3,147,110		2,803,428
0400 Purchased Property Services	111,688	233,901		25,000
0500 Other Purchased Services	687,831	1,305,247		781,486
0600 Supplies & Materials	7,541,537	13,363,028		4,697,703
0700 Property	105,901	1,334,975		175,000
0800 Miscellaneous		297,112		86,500
TOTAL INSTRUCTION (1000)	60,423,884	58,363,140	95,953,924	40,682,561
STUDENT SUPPORT SERVICES (2100)				
0100 Salaries Personnel Services	1,468,366	1,941,583		280,945
0200 Employee Benefits	511,130	600,899		107,309
0280 On Behalf				
0300 Purchased Profess & Technical Services	14,563	41,429		45,865
0400 Purchased Property Services	-			
0500 Other Purchased Services	4,419	16,124		
0600 Supplies & Materials	19,360	39,312		
0700 Property	22,199	64,749		
0800 Miscellaneous	31,282	51,216		
TOTAL STUDENT SUPPORT SERVICES (2100)	2,071,320	2,755,312	-	434,119
INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)				
0100 Salaries Personnel Services	2,596,499	3,014,963		1,087,000
0200 Employee Benefits	682,143	807,930		57,068
0280 On Behalf				
0300 Purchased Profess & Technical Services	12,681	1,487,357		100,000
0400 Purchased Property Services		17,572		
0500 Other Purchased Services	18,502	219,118		
0600 Supplies & Materials	71,346	5,396,981		82,448
0700 Property	1,035	41,430		100,000
0800 Miscellaneous		11,730		
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)	3,382,206	10,997,080	-	1,426,516
DISTRICT ADMIN SUPPORT SERVICES (2300)				
0100 Salaries Personnel Services				
0200 Employee Benefits				
0280 On Behalf				
0300 Purchased Profess & Technical Services	3,537	102,254		
0400 Purchased Property Services	1,946	123,610		
0500 Other Purchased Services		74,593		
# 0600 Supplies & Materials	60,304	4,509,670		
0700 Property				
0800 Miscellaneous				
TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)	65,788	4,810,127	-	-
SCHOOL ADMIN SUPPORT SERVICES (2400)				
0100 Salaries Personnel Services	335,436	52,072		
0200 Employee Benefits	96,874	13,917		
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services	743			
0500 Other Purchased Services				
0600 Supplies & Materials	1,166			
0700 Property				
0800 Miscellaneous				
TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)	454,519	65,989	-	-

2023-2024 Working Budget
Special Revenue Fund Expenditures

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
BUSINESS SUPPORT SERVICES (2500)				
0100 Salaries Personnel Services	3,451,429	1,007,760		
0200 Employee Benefits	1,056,436	288,380		
0280 On Behalf		-		
0300 Purchased Profess & Technical Services	416,492	425,432		50,000
0400 Purchased Property Services		22,501		
0500 Other Purchased Services	320,421	436,475		55,431
0600 Supplies & Materials	4,667,155	2,363,900		700,000
0700 Property	536,921	240,331		
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL BUSINESS SUPPORT SERVICES (2500)	10,463,043	4,784,779	-	805,431
PLANT OPERATION & MAINTENANCE (2600)				
0100 Salaries Personnel Services	332,549	260,217		
0200 Employee Benefits	53,659	80,655		
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services				
0500 Other Purchased Services	928	8,782		
0600 Supplies & Materials		1,253		
0700 Property		63,384		
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL PLANT OPERATION & MAINTENANCE (2600)	387,136	414,291	-	-
STUDENT TRANSPORTATION (2700)				
0100 Salaries Personnel Services	1,340,698	333,588		
0200 Employee Benefits	418,100	91,403		
0280 On Behalf				
0300 Purchased Profess & Technical Services	6,745			
0400 Purchased Property Services				
0500 Other Purchased Services	87,925			
0600 Supplies & Materials	77,576	11,873		
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION (2700)	1,931,043	436,863	-	-
FOOD SERVICE OPERATION (3100)				
0100 Salaries Personnel Services	603,724	(96,353)		
0200 Employee Benefits	194,109	27,469		
0280 On Behalf				
0300 Purchased Profess & Technical Services	77,873			
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials	1,058			
0700 Property				
0800 Miscellaneous				
TOTAL FOOD SERVICE OPERATION (3100)	876,764	(68,884)	-	-
DAY CARE OPERATIONS (3200)				
0100 Salaries Personnel Services	1,602,244	844,978		
0200 Employee Benefits	286,791	172,921		
0600 Supplies & Materials	118,855	99,786		
0700 Property		6,123		
TOTAL DAY CARE OPERATIONS (3200)	2,007,890	1,123,808		

2023-2024 Working Budget
Special Revenue Fund Expenditures

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
COMMUNITY SERVICES (3300)				
0100 Salaries Personnel Services	2,920,470	3,438,436		30,017
0200 Employee Benefits	218,100	292,356		1,455
0280 On Behalf				
0300 Purchased Profess & Technical Services	215,630	339,012		47,882
0400 Purchased Property Services	550	2,037		
0500 Other Purchased Services	25,241	64,641		34,294
0600 Supplies & Materials	316,343	859,966		217,064
0700 Property	1,830	8,616		
0800 Miscellaneous	14,012	68,802		27,271
TOTAL COMMUNITY SERVICE (3300)	3,757,178	5,073,866	-	357,983
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	7,812,386	11,533,083	2,034,414	19,823,920
TOTAL FUND TRANSFERS (5200)	7,812,386	11,533,083	2,034,414	19,823,920
TOTAL EXPENDITURES	93,633,155	100,289,454	97,988,338	63,530,530

2023-2024 Working Budget
Capital Outlay

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
BEGINNING BALANCE	1,060,420	2,109,623		
REVENUES				
REVENUE FROM LOCAL SOURCES				
1510 Interest Income				
TOTAL REVENUE FROM LOCAL SOURCES	-		-	-
REVENUE FROM STATE SOURCES				
3111 SEEK Program	3,835,378	3,835,378	3,835,378	3,835,378
3200 Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES	3,835,378	3,835,378	3,835,378	3,835,378
INTERFUND TRANSFERS				
5210 Fund Transfer				
TOTAL INTERFUND TRANSFERS	-		-	-
TOTAL REVENUES	4,895,798	5,945,001	3,835,378	3,835,378
EXPENDITURES				
SITE ACQUISITION (4100)				
0500 Other Purchased Services				
0700 Property				
TOTAL SITE ACQUISITION (4100)				
SITE IMPROVEMENT (4200)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL SITE IMPROVEMENT (4200)				
NEW BUILDING CONSTRUCTION (4500)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL NEW BUILDING CONSTRUCTION (4500)				
BUILDING RENOVATIONS/ADDITIONS (4600)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL BUILDING RENOVATIONS/ADDITIONS (4600)				
DEBT SERVICE (5100)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services			736,472	736,472
0800 Miscellaneous			218,684	218,684
0900 Other Uses of Funds				
TOTAL DEBT SERVICE (5100)			955,157	955,157
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	2,786,175	5,945,001	2,880,221	2,880,221
TOTAL FUND TRANSFERS (5200)	2,786,175	5,945,001	2,880,221	2,880,221
TOTAL EXPENDITURES	2,786,175	5,945,001	3,835,378	3,835,378

2023-2024 Working Budget
Building Fund

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
BEGINNING BALANCE	2,865,239	3,053,670		
REVENUES				
REVENUE FROM LOCAL SOURCES				
1111 General Real/Tangible Property Tax	32,942,683	51,864,793	53,011,581	53,011,581
1113 PSC Real/Tangible Property Tax	834,345	1,035,796	1,162,157	1,162,157
1115 Delinquent Property Tax				
1117 Motor Vehicle Tax	1,217,290	1,349,610	1,323,379	1,323,379
1510 Interest Income				
TOTAL REVENUE FROM LOCAL SOURCES	34,994,318	54,250,200	55,497,117	55,497,117
REVENUE FROM STATE SOURCES				
3200 Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES				
INTERFUND TRANSFERS				
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				
TOTAL INTERFUND TRANSFERS				
TOTAL REVENUES	37,859,557	57,303,870	55,497,117	55,497,117
EXPENDITURES				
SITE ACQUISITION (4100)				
0300 Purchased Professional and Technical Services				
0500 Other Purchased Services				
0700 Property				
TOTAL SITE ACQUISITION (4100)				
SITE IMPROVEMENT (4200)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL SITE IMPROVEMENT (4200)				
NEW BUILDING CONSTRUCTION (4500)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL NEW BUILDING CONSTRUCTION (4500)				
BUILDING RENOVATIONS/ADDITIONS (4600)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL BUILDING RENOVATIONS/ADDITIONS (4600)				
DEBT SERVICE (5100)				
0300 Purchased Profes & Tech Services				
0400 Purchased Property Services				
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL DEBT SERVICE (5100)				
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	34,805,887	55,334,738	55,497,117	55,497,117
TOTAL FUND TRANSFERS (5200)	34,805,887	55,334,738	55,497,117	55,497,117
TOTAL EXPENDITURES	34,805,887	55,334,738	55,497,117	55,497,117

2023-2024 Working Budget
Food Service Fund

FUNCTION AND ACCOUNT DESCRIPTION	FY22 Actual	FY23 Actual (Unaudited)	FY24 Tentative Budget	FY24 Working Budget
BEGINNING BALANCE	621,552	5,186,246	5,469,764	5,469,764
REVENUES				
REVENUE FROM LOCAL SOURCES				
1510 Interest Income				
1611 Reimbursable Lunch		14,460	15,000	15,000
1612 Reimbursable Breakfast		1,632	3,000	3,000
1624 Non-Reimbursable A La Carte Prg	233,623	308,624	300,000	300,000
1629 Non-Reimbursable Other Food Prg	344,449	2,737,312	2,500,000	2,500,000
1690 Food Service Rebates	10,139	1,609	5,000	5,000
1990 Miscellaneous Revenue	36,674	118,835	110,000	110,000
1994 Return for Insufficient Checks	(120)	(409)	3,000	3,000
TOTAL REVENUE FROM LOCAL SOURCES	36,554	3,182,064	2,936,000	2,936,000
REVENUE FROM STATE SOURCES				
3200 Restricted State Revenue	212,338	219,445	220,000	220,000
3900 Revenue for/On Behalf Payments	1,499,456	1,614,357	1,500,000	1,500,000
TOTAL REVENUE FROM STATE SOURCES	1,711,794	1,833,802	1,720,000	1,720,000
FEDERAL SOURCES				
4500 Restricted Federal thru State	28,436,585	24,709,518	20,101,674	20,101,674
4950 Donated Commodities	2,707,198	2,000,277	1,750,000	1,750,000
TOTAL FEDERAL SOURCES	31,143,783	26,709,795	21,851,674	21,851,674
TOTAL REVENUES	33,513,683	36,911,907	31,977,438	31,977,438
EXPENDITURES				
FOOD SERVICE OPERATIONS (3100)				
0100 Salaries Personnel Services	9,704,263	10,696,570	8,786,000	8,786,000
0200 Employee Benefits	4,054,057	3,469,579	2,885,118	2,885,118
0280 On Behalf	1,499,456	1,614,357	1,500,000	1,500,000
0300 Purchased Prof and Tech Serv	89,514	97,872	102,000	87,000
0400 Purchased Property Services	511,497	442,761	1,314,500	900,683
0500 Other Purchased Services	28,147	35,731	70,115	70,673
0600 Supplies & Materials	13,028,624	14,509,636	15,148,705	15,550,175
0700 Property	183,648	252,250	1,221,000	1,233,735
0800 Miscellaneous	-	(392)		14,053
TOTAL FOOD SERVICE OPERATIONS (3100)	29,099,206	31,118,365	31,027,438	31,027,438
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	750,801	1,128,391	950,000	950,000
TOTAL FUND TRANSFERS (5200)	750,801	1,128,391	950,000	950,000
TOTAL EXPENDITURES	29,850,007	32,246,756	31,977,438	31,977,438

Please note: The difference between FY22 actual revenues and expenditures is due GASB 68 (Pensions) and 75 (Post-Employment Benefits) reporting requirements.