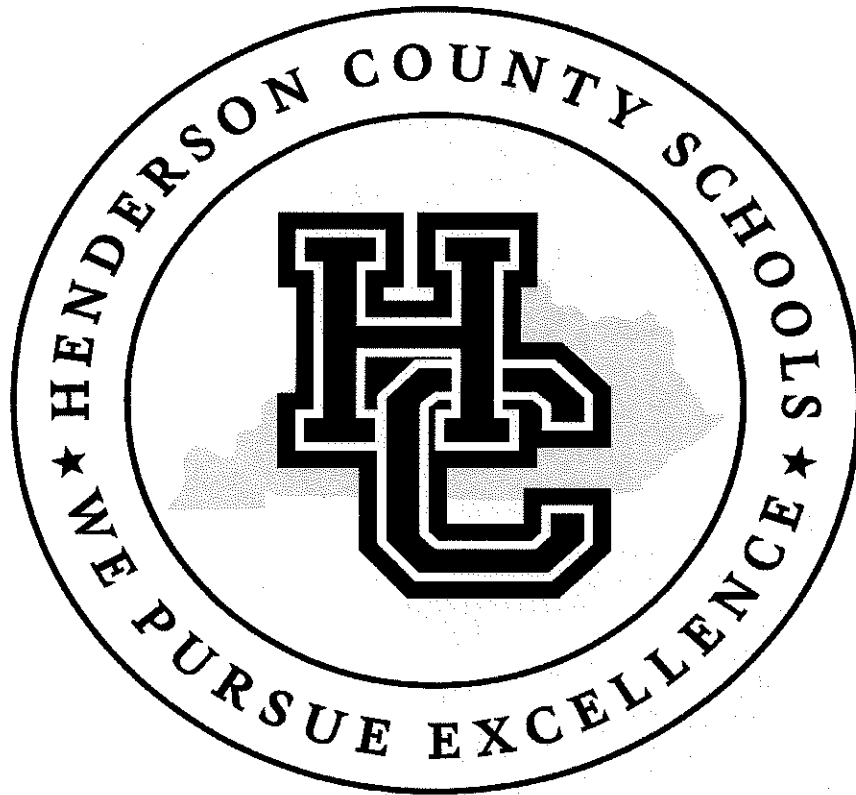


Henderson County Board of Education



2024-2025 DRAFT BUDGET

January 16, 2024

CONCERN

Review 2024-2025 Draft Budget

DISCUSSION:

The Draft Budget is presented for review at this meeting. State law requires the local school board to review the projected revenues and expenditures for the coming fiscal year by January 31st. The Draft Budget does not include Fund 2 Special Revenue or Fund 360 Construction Fund.

- Changes in expenditures for salaries, benefits, and other projected costs and revenues have not been made and will require additional review and analysis prior to the next two budget cycles, and once the legislative session concludes. Staffing meetings will take place, job classes will be reviewed for additional adjustments to be made in hard to fill areas, and step and general wage increases will be evaluated prior to the Tentative Budget in May 2024.

RECEIPTS:

Receipts for all funds recommended for the Draft Budget are shown in Table A. The data in Table A includes an overview of projected receipts. At this point in the budget process the revenues reflected are the same as the current Working Budget. The Special Revenue Fund and Construction Fund are not required to be included in the Draft Budget process and will be included in applicable upcoming budget cycles.

Table A
Receipts – All Funds – 2024-2025 Draft Budget

| Fund | A Actual 2021-22 | B Actual 2022-23 | C Working Budget 2023-24 | D DRAFT Budget 2024-25 | E \$ Change D-C | F % Change E/C |
|-----------------------|---------------------------------|---------------------------------|---|---|------------------------------------|-----------------------------------|
| General Fund | 51,339,079 | 53,958,254 | 49,352,042 | 49,352,042 | 0 | 0.0% |
| Special Revenue Fund# | - | - | - | - | - | |
| Capital Outlay Fund | 657,401 | 659,885 | 623,175 | 623,175 | 0 | 0.0% |
| Building Fund | 6,019,457 | 6,680,300 | 6,219,060 | 6,219,060 | 0 | 0.0% |
| Child Nutrition Fund | 7,201,870 | 6,854,921 | 6,520,501 | 6,520,501 | 0 | 0.0% |
| Child Care Fund | 679,904 | 763,975 | 742,000 | 742,000 | 0 | 0.0% |
| Total | \$65,897,711 | \$68,917,335 | \$63,456,778 | \$63,456,778 | \$0 | 0.0% |

#Special Revenue Fund and Construction Fund are not required in the Draft Budget..

* All columns exclude state revenue/payments on-behalf of the school district, and non-recurring transfers

Proposed receipts are detailed in the attached 2024-2025 Draft Budget. Table B provides an overview of all proposed General Fund receipts and adjustments made since the September 2023 review of projected receipts. As previously mentioned no changes have been made and budget amounts reflect those of the current Working Budget.

**Table B
General Fund Receipts – 2024-2025 Draft to 2023-2024 Working Budget**

| Source | A Working Budget 2023-24 | B Draft Budget 2024-25 | C \$ Change B-A |
|--------------------|-----------------------------------|---------------------------------|--------------------------|
| Local | 23,189,151 | 23,189,151 | \$0 |
| State | 25,862,891 | 25,862,891 | \$0 |
| Federal | 300,000 | 300,000 | \$0 |
| Total General Fund | \$49,352,042 | \$49,352,042 | \$0 |

** All columns exclude state revenue/payments on-behalf of the school district, and non-recurring transfers*

Table C compares 2024-2025 General Fund projected receipts to 2022-2023 actual receipts since 2023-2024 actual receipts are not known at this point. We will see some changes in these numbers when we get to the Tentative Budget and Working Budget cycles.

**Table C
General Fund Receipts – 2024-2025 Draft Budget**

| Fund | A Actual 2021-22 | B Actual 2022-23 | C Draft Budget 2024-25 | D \$ Change C-B | E % Change D/B |
|--------------------|------------------------|------------------------|---------------------------------|--------------------------|-------------------------|
| Local | 23,630,021 | 25,091,584 | 23,189,151 | (1,902,433) | -7.6% |
| State | 27,421,796 | 28,492,238 | 25,862,891 | (2,629,347) | -9.2% |
| Federal | 368,565 | 538,544 | 300,000 | (238,544) | -44.3% |
| Total General Fund | \$51,420,382 | \$54,122,366 | \$49,352,042 | (\$4,770,324) | -8.8% |

** All columns exclude state revenue/payments on-behalf of the school district, and non-recurring transfers*

The 2024-25 SEEK base value per pupil remains at \$4,200. We will not know if the General Assembly makes any changes to the base value per pupil amount until after the legislative session concludes. The Draft Budget SEEK calculation is held at the current 2023-2024 tentative SEEK calculation amount. The district's SEEK revenue was negatively impacted in 2023-24 by the state changing the method that we have been allowed to use since 2018-19. The first growth factor report submitted by Kasey Wolfe shows Henderson County moving in a positive direction with an increase of 76 students in the ADA count for SEEK. We hope this trend continues and our numbers continue to grow for 2024-2025.

Other categories of local receipts are shown in Table D. The greatest percentage differences are in Delinquent Taxes, Omitted Taxes, and in Lieu of Receipts. Most tax revenue receipts are estimated based on historical data. Interest and Other Local Receipts are always conservatively budgeted due to uncertainty.

**Table D
General Fund Local Receipts – 2024-2025 Draft Budget**

| | A Actual 2021-22 | B Actual 2022-23 | C Draft Budget 2024-25 | D \$ Change C-B | E %Change D/B |
|-----------------------------|------------------------|------------------------|------------------------------|-----------------------|---------------------|
| Local Tax Receipts | 18,027,373 | 18,574,472 | 18,250,000 | (324,472) | -1.7% |
| Utility Tax Receipts | 3,977,960 | 4,498,153 | 3,950,000 | (548,153) | -12.2% |
| Delinquent Tax | 328,806 | 577,818 | 125,000 | (452,818) | -78.4% |
| Penalties & Omitted Taxes | 87,553 | 75,104 | 41,151 | (33,953) | -45.2% |
| Receipts in Lieu of Taxes | 181,897 | 179,704 | 108,000 | (71,704) | -39.9% |
| Other Local Receipts | 514,151 | 662,214 | 715,000 | 52,786 | 8.0% |
| Total Local Receipts | \$23,117,740 | \$24,567,465 | \$23,189,151 | (\$1,378,314) | -5.6% |

EXPENDITURES:

Proposed expenditures are detailed in the attached 2024-2025 Draft Budget. Table E provides an overview of all proposed General Fund expenditures. Appendix A (see page 6) contains brief descriptions of the object codes utilized in Table E.

**Table E
General Fund Expenditures – 2024-25 Draft to Working Budget**

| Description | A Working Budget 2023-24 | B Draft Budget 2024-25 | C \$ Change Non-Recurring Expenditures | D Draft Budget Recurring Only 2024-25 |
|---|-----------------------------------|---------------------------------|---|--|
| Salaries | 44,021,833 | 44,021,833 | 1,632,028 | 42,389,805 |
| Employee Benefits | 6,137,096 | 6,137,096 | 950,050 | 5,187,046 |
| Purchased Professional Services | 2,019,563 | 2,019,563 | 326,255 | 1,693,308 |
| Purchased Property Services | 1,258,361 | 1,258,361 | 82,228 | 1,176,133 |
| Other Purchased Services | 1,909,253 | 1,909,253 | 231,977 | 1,677,276 |
| Supplies | 4,111,492 | 4,111,492 | 1,072,545 | 3,038,947 |
| Property | 1,579,405 | 1,579,405 | 601,553 | 977,852 |
| Debt Service and Miscellaneous | 308,855 | 308,855 | 108,686 | 200,169 |
| General Fund Estimated Expenditures | 61,345,858 | 61,345,858 | 5,005,322 | 56,340,536 |
| Contingency | 15,348,277 | 13,237,040 | 0 | 13,237,040 |
| General Fund Estimated Expenditures plus Contingency | \$76,694,135 | \$74,582,898 | \$5,005,322 | \$69,577,576 |

* All columns exclude state revenue/payments on-behalf of the school district and non-recurring transfers

**The Contingency is not an estimated expenditure. It is the budget's reserve and is subject to change each budget cycle.

Table F shows expenditure increases and decreases in the 2023-24 Draft Budget compared to 2022-23 actual expenditures since 2023-24 actual expenditures are not fully known at this point. Appendix A (see page 6) contains brief descriptions of the expenditure categories utilized in Table F.

The changes in recurring expenditures projected in the Draft budget compared to actual expenditures from 2022-23 are primarily due to changes in salaries and benefits based on general wage increases and step increases along with other targeted, high need area adjustments to salaries.

Table F
General Fund Expenditures – 2024-25 Draft Budget

| Description | A Actual 2021-22 | B Actual 2022-23 | C Draft Budget Recurring Only 2024-25 | D \$ Change C-B | E % Change D/B |
|--|------------------------|------------------------|--|--------------------------|-------------------------|
| Salaries | 36,563,864 | 37,263,090 | 42,389,805 | 5,126,715 | 13.76% |
| Employee Benefits | 4,380,639 | 4,300,776 | 5,187,046 | 886,270 | 20.61% |
| Purchased Professional Services | 1,052,640 | 1,042,941 | 1,693,308 | 650,367 | 62.36% |
| Purchased Property Services | 920,094 | 934,430 | 1,176,133 | 241,703 | 25.87% |
| Other Purchased Services | 1,400,319 | 1,179,539 | 1,677,276 | 497,737 | 42.20% |
| Supplies | 2,900,741 | 2,595,517 | 3,038,947 | 443,430 | 17.08% |
| Property | 676,620 | 927,915 | 977,852 | 49,937 | 5.38% |
| Debt Service and Miscellaneous | 229,868 | 277,548 | 200,169 | -77,379 | -27.88% |
| General Fund Estimated Expenditures | 48,124,785 | 48,521,756 | 56,340,536 | 7,818,780 | 16.11% |
| Contingency | - | - | 13,237,040 | 0 | - |
| General Fund Estimated Expenditures plus Contingency | \$48,124,785 | \$48,521,756 | \$69,577,576 | \$7,818,780 | 16.11% |

* All columns exclude state revenue/payments on-behalf of the school district and non-recurring transfers

**The Contingency is not an estimated expenditure. It is the budget's reserve and subject to change each budget cycle.

It is important to note that approximately 84% of the General Fund is dedicated to personnel expenditures. Table G (on page 5) presents a summary of actual personnel and benefit costs as a portion of the General Fund for the last two years compared to 2024-25 Draft Budget costs.

Table G
Summary of Projected Personnel Expenditures – 2024-25 Draft Budget

| Description | A Actual 2021-22 | B Actual 2022-23 | C Draft Budget Recurring Only 2024-25 |
|-----------------------------|---------------------------------|---------------------------------|--|
| Salaries - General Fund | 36,563,864 | 37,263,090 | 42,389,805 |
| <i>Percent General Fund</i> | <i>75.97%</i> | <i>76.80%</i> | <i>75.20%</i> |
| Benefits | 4,380,639 | 4,300,776 | 5,187,046 |
| <i>Percent General Fund</i> | <i>9.10%</i> | <i>8.90%</i> | <i>9.20%</i> |
| Total Salaries and Benefits | 40,944,504 | 41,563,867 | 47,576,851 |
| <i>Percent General Fund</i> | <i>85.07%</i> | <i>85.70%</i> | <i>84.40%</i> |

KDE defines “total budget” as the budgeted expenditures in the General and Food Service Funds excluding the Contingency. The budgeted reserve (Contingency) in the Draft Budget has been determined accordingly.

The minimum reserve or Contingency required is 2% of the total budget (\$1,876,220). A more reasonable level is a 10% reserve. Ten percent of Henderson County’s 2024-25 total Draft Budget is \$9,381,098.

The unrestricted (unallocated) budget reserve (Contingency) is necessary for maintaining adequate cash flow during the year, providing for unanticipated emergency expenditures, and to provide a buffer from immediate program cuts in the event of any reduction in anticipated receipts. A restricted (allocated) budget reserve is for specific needs such as litigation, or other special needs the board may wish to designate. The unrestricted reserve of \$13,237,040 is approximately 14.1% of the total 2024-25 Draft Budget. The contingency may be adjusted in upcoming budget cycles as needed to present a balanced budget.

During these uncertain fiscal times, it is proving difficult to accurately budget General Fund receipts and expenditures because circumstances often change during the fiscal year. For example, a mid-year decrease in SEEK funding would have a negative impact on projected recurring receipts. A mid-year decrease in state grants due to the budget cuts mandated by the Governor could negatively impact general fund contingency depending on the level of contracted salaries budgeted from those grants.

RECOMMENDATION:

No approval is required, only a review of revenues and expenditures.

APPENDIX A**EXPENDITURES TYPES:**

Within each major function, specific types of expenditures are grouped together. These groupings utilize the first two (2) digits of the object. For instance, salary-related object codes always begin with 01 (0110, 0120, 0130, etc.), so the "01" causes these expenditures to be combined in the expenditures type grouping "0100." The following summarizes the types of expenditures grouped under the function:

- 0100** Salaries Personnel Services – salary-related expenditures, such as wages, stipends, etc.
- 0200** Employee Benefits – fringe benefits, such as employee insurance, FICA match, Medicare match, CERS match, and KTRS match, when applicable
- 0300** Purchased Professional & Technical Services – contractual services, such as legal, consultants, audit, architectural, engineering, etc.
- 0400** Purchased Property Services – other services, such as repairs/maintenance, rent utilities, etc.
- 0500** Other Purchased Services – expenditures such as travel, telephone, postage, advertising, insurance, printing, etc.
- 0600** Supplies – expenditures such as general supplies, textbooks, reference materials, software, food, testing materials, etc.
- 0700** Property – furniture, fixtures, equipment, computers, buses, etc.
- 0800** Debt Service and Miscellaneous – fieldtrip expenditures (other than the driver's salary), registration, fees, permits, uniforms, principal and interest payments including KISTA payments, etc.
- 0840** Contingency – used for budgeting purposes only as determined by the Board
- 0900** Other Items – fund transfers

APPENDIX B**DEFINITIONS**

ADA – Average Daily Attendance is the methodology by which most state funding for Kentucky school districts is determined. The higher a district's ADA (more students in attendance), the higher the state funding, since SEEK funding is based on the number of FTE students in ADA.

Biennial Budget – the General Assembly is charged with establishing the state budget for 2 years (a biennium) in even year sessions. In odd-year sessions, the General Assembly generally does not make changes to the state budget.

Debt Service – principal and interest payments on debt and other borrowings, like bond issues.

Enrollment – the number of students a school or district lists as having attended school during the year. School staffing in the district is based on enrollment, so the more students enrolled, the more staff allocated to a school.

Equalization – a fundamental principle of the SEEK formula is that taxable wealth per pupil should be rendered neutral up to a specified level of local tax effort. In theory, under the Kentucky Education Reform Act (KERA), changes in local wealth should have no effect on total funds available to a school district. However, other factors can result in varying impacts on district funds.

Exceptional Child Count – this is the count, as of December 1st, of the number of students with disabilities. The SEEK funding formula includes a premium (“add-on”) for these students.

Fiscal Year – this is the indication of the school district's calendar for purposes of budgeting and financial reporting. The fiscal year begins on July 1st and ends on June 30th. In a reference to “FYxx”, the “xx” means the year that ends on June 30, 20xx.

FTE – a Full-Time Equivalent teacher represents 1.0 teacher, while a half-time teacher is .5 FTE. Likewise, a typical student is 1.0 FTE for funding purposes. However, a kindergarten student is only funded at .5 FTE since full-day KG is not required, or funded, by the state.

On Behalf – Payments made by the State directly to the provider, such as for health insurance, as opposed to flowing the funds through the school district bank account.

Receipts – This is similar to revenues, but it indicates funds received in the fiscal year, excluding any funds brought into the year from a previous year (e.g., excluding the Beginning Balance).

SEEK – the Fund to Support Education Excellence in Kentucky is the state's public school funding mechanism for elementary and secondary education. SEEK originated as part of the Kentucky Education Reform Act (KERA).

SEEK Base – the level of state funding per FTE pupil in ADA.

Tax Definitions –

- **Personal Property Tax:** Also referred to as ad valorem taxes, including every type of property, tangible and intangible, other than real property.

-
- Tangible Personal Property: Movable property that has not become affixed to real property that may be seen, felt, or touched.
 - Intangible Personal Property: Stocks, mutual funds, money market funds, loans, notes, mortgages, accounts receivable, land contracts, cash, credits, patents, trademarks, copyrights, tobacco base, allotments, annuities, deferred compensation, retirement plans, and any other type of personal property that is not tangible personal property.
 - Real Property Tax: All lands within the state and improvements thereon.
 - Public Service Corporation Property Tax: Also referred to as public service company (PSC) taxes. Companies include those engaging in the business of railways, gas, water, bridges, commercial airline, air freight, pipeline, privately-owned sewers, municipal solid waste disposal, and every other like company or business performing any public service. Excluded are bus line companies, common carrier trucking companies, taxicab companies, communications companies, and providers of multichannel video programming services.
 - Delinquent Tax: All regular unpaid tax bills are considered delinquent on January 1 following the assessment date. Collected by the Sheriff until 4½ months after the date the taxes were due (typically January 1), after which the County Clerk begins sale proceedings to third party purchasers.
 - Motor Vehicle Tax: A tax on the privilege of using a motor vehicle upon the public highways of the state.
 - Utility Tax: Abbreviation for Utility Gross Receipts License Tax. Utility tax is assessed on gross receipts derived from the furnishing of utility services and/or cable services within a school district. The service provider collects the tax based on the rate established by the local authority. The rate cannot exceed 3%.
 - Omitted Tax: Real property determined to have been left off of the property tax roll.
 - Revenue in Lieu of Taxes: This is not actually a tax. With approval of the Kentucky Economic Development Finance Authority, property financed by an Industrial Revenue Bond (IRB) and leased by the issuer to the company is exempt from state and local property tax as long as the bonds remain outstanding and title to the property is held by the issuer. A condition to supporting the project and issuing the bonds may include a requirement that the company agree to make payments in lieu of taxes (PILOTs) equal to all or some portion of the property tax payments the company would be required to pay were it not for the statutory exemption of the IRS-financed property from such taxes. The recipient of PILOTs is typically the school district.
-

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------------|-----------------|------------------|------------------|
| REVENUES | | | |
| 0999 BEGINNING BALANCE | | | |
| TOTAL 0999 BEGINNING BALANCE | 23,127,356.57 | 27,111,237.29 | 25,000,000.00 |
| RECEIPTS | | | |
| REVENUE FROM LOCAL SOURCES | | | |
| AD VALOREM TAXES | | | |
| 1111 GENERAL PROPERTY TAX | 14,538,406.07 | 14,800,000.00 | 14,800,000.00 |
| 1113 PSC PROPERTY TAX | .00 | .00 | .00 |
| 1115 DELINQUENT PROPERTY TAX | 577,817.55 | 125,000.00 | 125,000.00 |
| 1116 DISTILLED SPIRITS TAX | .00 | .00 | .00 |
| 1117 MOTOR VEHICLE TAX | 2,530,583.60 | 2,200,000.00 | 2,200,000.00 |
| 1117W PROPERTY TAX - WATERCRAFT | 307,251.36 | 300,000.00 | 300,000.00 |
| 1118 UNMINED MINERALS TAX | 107,813.51 | .00 | .00 |
| 1119 FRANCHISE TAX | 1,198,231.44 | 950,000.00 | 950,000.00 |
| TOTAL AD VALOREM TAXES | 19,260,103.53 | 18,375,000.00 | 18,375,000.00 |
| SALES & USE TAXES | | | |
| 1121 UTILITIES TAX | 4,498,152.54 | 3,950,000.00 | 3,950,000.00 |
| TOTAL SALES & USE TAXES | 4,498,152.54 | 3,950,000.00 | 3,950,000.00 |
| INCOME TAXES | | | |
| 1131 OCCUPATIONAL LICENSE TAX | .00 | .00 | .00 |
| TOTAL INCOME TAXES | .00 | .00 | .00 |
| PENALTIES & INTEREST ON TAXES | | | |
| 1140 PENALTIES & INTEREST ON TAXES | 7,794.99 | 2,500.00 | 2,500.00 |
| TOTAL PENALTIES & INTEREST ON TAXES | 7,794.99 | 2,500.00 | 2,500.00 |
| OTHER TAXES | | | |
| 1190 OTHER TAXES | .00 | .00 | .00 |
| 1191 OMITTED PROPERTY TAX | 67,308.99 | 38,651.30 | 38,651.30 |
| 1192 EXCISE TAX | .00 | .00 | .00 |
| TOTAL OTHER TAXES | 67,308.99 | 38,651.30 | 38,651.30 |
| REVENUE OTHER LOCAL GOVERNMENT UNITS | | | |
| 1280 REVENUE IN LIEU OF TAXES | 179,704.01 | 108,000.00 | 108,000.00 |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|-----------------|------------------|------------------|
| TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS | 179,704.01 | 108,000.00 | 108,000.00 |
| TUITION | | | |
| 1310 TUITION FROM INDIVIDUALS | 86,772.80 | 40,000.00 | 40,000.00 |
| 1312 SUMMER SCHOOL TUITION | .00 | .00 | .00 |
| 1320 TUIT FRM OTH GOVT SRCS W/IN ST | .00 | .00 | .00 |
| 1330 TUIT FRM OTH GOVT SRCS OUT ST | .00 | .00 | .00 |
| 1340 OTHER TUITION | .00 | .00 | .00 |
| 1340SF OTHER-TUITION/SHOP FEES-HCTC | .00 | .00 | .00 |
| 1340TC OTHER-TUITION/TECH CENTER | .00 | .00 | .00 |
| TOTAL TUITION | 86,772.80 | 40,000.00 | 40,000.00 |
| TRANSPORTATION | | | |
| 1410 TRANSP FEES FROM INDIVIDUALS | .00 | .00 | .00 |
| 1420 TRN FEE FM OTH GVT SRC W/IN ST | .00 | .00 | .00 |
| 1430 TRN FEE FRM OTH GVT SRC OUT ST | 7,170.00 | .00 | .00 |
| 1430HS Transportation - Head Start | .00 | .00 | .00 |
| 1440 TRNSP FEES OTH PRIV (NOT IND) | .00 | .00 | .00 |
| 1441 TRANSPORT FRM NON-PUBLIC SCHS | .00 | .00 | .00 |
| 1442 TRANSPORT FRM FISCAL COURT | .00 | .00 | .00 |
| 1449 OTHER TRANSPORTATION | .00 | .00 | .00 |
| TOTAL TRANSPORTATION | 7,170.00 | .00 | .00 |
| EARNINGS ON INVESTMENTS | | | |
| 1510 INTEREST ON INVESTMENTS | 346,640.29 | 500,000.00 | 500,000.00 |
| 1540 INVESTMENT INC FROM REAL PRPTY | .00 | .00 | .00 |
| TOTAL EARNINGS ON INVESTMENTS | 346,640.29 | 500,000.00 | 500,000.00 |
| STUDENT ACTIVITIES | | | |
| 1740 STUDENT FEES - DISTR ACTIVITY | 67,547.25 | 50,000.00 | 50,000.00 |
| TOTAL STUDENT ACTIVITIES | 67,547.25 | 50,000.00 | 50,000.00 |
| COMMUNITY SERVICE ACTIVITIES | | | |
| 1810 CHILD CARE REVENUE | .00 | .00 | .00 |
| TOTAL COMMUNITY SERVICE ACTIVITIES | .00 | .00 | .00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | |
| 1911 BUILDING RENTAL | .00 | .00 | .00 |
| 1912 BUS RENTAL | .00 | .00 | .00 |
| 1920 CONTRIBUTIONS/DONATIONS | 26,600.17 | .00 | .00 |
| 1920K CONTRIBUTION/DONATION-KETS | .00 | .00 | .00 |
| 1930IN INSURANCE PROCEEDS | 11,570.51 | .00 | .00 |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|-----------------|------------------|------------------|
| 1941 TEXTBOOK SALES | .00 | .00 | .00 |
| 1941TC Agency receipts HCTC | .00 | .00 | .00 |
| 1942 TEXTBOOK RENTALS | 59,800.00 | 50,000.00 | 50,000.00 |
| 1942F textbook rental online fee | .00 | .00 | .00 |
| 1951 MSC REV FRM OTH SCH DST IN ST | .00 | .00 | .00 |
| 1952 MSC REV FRM OTH SCH DST OUT ST | .00 | .00 | .00 |
| 1980 REFUND OF PRIOR YR EXPENDITURE | 71,016.11 | .00 | .00 |
| 1990 MISCELLANEOUS REVENUE | 200,894.48 | 75,000.00 | 75,000.00 |
| 1991 TRANSCRIPT FEES | .00 | .00 | .00 |
| 1993 REIMBURSEMENT OF BUS DRIVERS | .00 | .00 | .00 |
| 1995 XTRA EMPLOY PAY/STUDENT ACTIVE | 1,290.87 | .00 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | 371,172.14 | 125,000.00 | 125,000.00 |
| TOTAL REVENUE FROM LOCAL SOURCES | 24,892,366.54 | 23,189,151.30 | 23,189,151.30 |
| REVENUE FROM STATE SOURCES | | | |
| STATE PROGRAM | | | |
| 3111 SEEK PROGRAM | 22,614,136.00 | 20,554,221.00 | 20,554,221.00 |
| 3111NB SEEK - National Board Certific | .00 | .00 | .00 |
| 3111T SEEK TIER I ALLOTMENT | 2,692,933.00 | 2,168,882.00 | 2,168,882.00 |
| 3111TR SEEK TRANSPORTATION | 3,048,789.00 | 3,048,788.00 | 3,048,788.00 |
| TOTAL STATE PROGRAM | 28,355,858.00 | 25,771,891.00 | 25,771,891.00 |
| OTHER STATE FUNDING | | | |
| 3122 VOCATIONAL TRANSPORTATION | 15,575.00 | .00 | .00 |
| 3123 STATE VOCATIONAL SCHOOL | .00 | .00 | .00 |
| 3124 DIST VOCATIONAL SCHOOL | .00 | .00 | .00 |
| 3124AR HCTC Agency Receipts | .00 | .00 | .00 |
| 3124EQ TECHNICAL SCHOOL EQUIP FUNDS | .00 | .00 | .00 |
| 3124EX HCTC EXPANSION FUND | .00 | .00 | .00 |
| 3125 BUS DRVR TRAINING REIMB | .00 | .00 | .00 |
| 3126 SUB SALARY REIMB (STATE) | .00 | .00 | .00 |
| 3127 FLEXIBLE SPENDING REFUND | .00 | .00 | .00 |
| 3128 AUDIT REIMBURSEMENT | .00 | .00 | .00 |
| 3129 KSB/KSD TRANSP REIMBURSEMENT | .00 | .00 | .00 |
| TOTAL OTHER STATE FUNDING | 15,575.00 | .00 | .00 |
| EXPENDITURE REIMBURSEMENTS | | | |
| 3130 NATIONAL BOARD CERTIFICATION | 40,000.00 | 38,000.00 | 38,000.00 |
| 3131 STATE MISC REIMBURSEMENTS | .00 | .00 | .00 |
| 3132 SPEECH LANG PATH REIMBURSEMENT | 28,000.00 | 28,000.00 | 28,000.00 |
| TOTAL EXPENDITURE REIMBURSEMENTS | 68,000.00 | 66,000.00 | 66,000.00 |
| RESTRICTED | | | |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------------|--------------------|---------------------|---------------------|
| 3200 RESTRICTED STATE REVENUE | .00 | .00 | .00 |
| TOTAL RESTRICTED | .00 | .00 | .00 |
| REVENUE IN LIEU OF TAXES/STATE | | | |
| 3800 Rev in Lieu of Taxes/State Src | 68,380.52 | 25,000.00 | 25,000.00 |
| TOTAL REVENUE IN LIEU OF TAXES/STATE | 68,380.52 | 25,000.00 | 25,000.00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | |
| 3900 On-Behalf Payments by KDE | 23,076,203.38 | 22,988,207.35 | 22,988,207.35 |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS | 23,076,203.38 | 22,988,207.35 | 22,988,207.35 |
| TOTAL REVENUE FROM STATE SOURCES | 51,584,016.90 | 48,851,098.35 | 48,851,098.35 |
| REVENUE FROM FEDERAL SOURCES | | | |
| THROUGH INTERMEDIATE AGENCIES | | | |
| 4700 FEDERAL REV THRU INTERMED SRC | 17,021.69 | .00 | .00 |
| TOTAL THROUGH INTERMEDIATE AGENCIES | 17,021.69 | .00 | .00 |
| FEDERAL REIMBURSEMENT | | | |
| 4800 FEDERAL REIMBURSEMENTS | .00 | .00 | .00 |
| 4810 MEDICAID REIMBURSEMENT | 521,521.85 | 300,000.00 | 300,000.00 |
| TOTAL FEDERAL REIMBURSEMENT | 521,521.85 | 300,000.00 | 300,000.00 |
| TOTAL REVENUE FROM FEDERAL SOURCES | 538,543.54 | 300,000.00 | 300,000.00 |
| OTHER RECEIPTS | | | |
| INTERFUND TRANSFERS | | | |
| 5210 FUND TRANSFER | 939,322.00 | 2,209.00 | 2,209.00 |
| 5220 INDIRECT COSTS TRANSFER | 287,709.64 | 288,939.29 | 288,939.29 |
| TOTAL INTERFUND TRANSFERS | 1,227,031.64 | 291,148.29 | 291,148.29 |
| SALE OR COMP FOR LOSS OF ASSETS | | | |
| 5311 SALE OF LAND & IMPROVEMENTS | .00 | .00 | .00 |
| 5312 LOSS COMP - LAND & IMPROVEMNTS | .00 | .00 | .00 |
| 5331 SALE OF BUILDINGS | .00 | .00 | .00 |
| 5332 LOSS COMP - BUILDINGS | .00 | .00 | .00 |
| 5341 SALE OF EQUIPMENT ETC | 19,530.75 | .00 | .00 |
| 5342 LOSS COMP - EQUIPMENT ETC | .00 | .00 | .00 |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---------------------------------------|-----------------|------------------|------------------|
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | 19,530.75 | .00 | .00 |
| TOTAL OTHER RECEIPTS | 1,246,562.39 | 291,148.29 | 291,148.29 |
| TOTAL RECEIPTS | 78,261,489.37 | 72,631,397.94 | 72,631,397.94 |
| TOTAL REVENUES | 101,388,845.94 | 99,742,635.23 | 97,631,397.94 |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES | | | |
| 0000 RESTRICT TO REV & BAL SHT ONLY | .00 | .00 | .00 |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00 | .00 | .00 |
| 1000 INSTRUCTION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 24,076,968.09 | 29,126,866.12 | 29,127,345.69 |
| 0200 EMPLOYEE BENEFITS | 1,480,998.42 | 2,754,199.00 | 2,829,094.00 |
| 0280 ON-BEHALF | 17,970,020.00 | 17,970,020.00 | 17,970,020.00 |
| 0300 PURCHASED PROF AND TECH SERV | 282,415.99 | 534,037.00 | 497,072.00 |
| 0400 PURCHASED PROPERTY SERVICES | 81,064.78 | 112,285.85 | 112,285.85 |
| 0500 OTHER PURCHASED SERVICES | 69,858.94 | 175,014.57 | 174,535.00 |
| 0600 SUPPLIES | 686,447.21 | 1,230,268.11 | 1,230,268.11 |
| 0700 PROPERTY | 228,144.39 | 322,900.92 | 322,900.92 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 259,367.15 | 103,124.85 | 103,124.85 |
| 0840 CONTINGENCY | .00 | 747,267.26 | 747,267.26 |
| 0900 OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 1000 INSTRUCTION | 45,135,284.97 | 53,075,983.68 | 53,113,913.68 |
| 2100 STUDENT SUPPORT SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | 2,810,046.05 | 2,974,460.00 | 2,974,460.00 |
| 0200 EMPLOYEE BENEFITS | 305,546.43 | 386,595.00 | 386,595.00 |
| 0280 ON-BEHALF | 1,664,557.00 | 1,664,557.00 | 1,664,557.00 |
| 0300 PURCHASED PROF AND TECH SERV | 5,577.68 | 19,736.00 | 17,736.00 |
| 0400 PURCHASED PROPERTY SERVICES | 1,342.83 | 1,200.00 | 1,200.00 |
| 0500 OTHER PURCHASED SERVICES | 4,197.97 | 13,083.55 | 13,083.55 |
| 0600 SUPPLIES | 16,939.25 | 40,380.31 | 40,380.31 |
| 0700 PROPERTY | .00 | 2,450.00 | 2,450.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00 | 395.00 | 395.00 |
| TOTAL 2100 STUDENT SUPPORT SERVICES | 4,808,207.21 | 5,102,856.86 | 5,100,856.86 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | |
| 0100 SALARIES PERSONNEL SERVICES | 1,711,113.22 | 1,875,193.00 | 1,875,193.00 |
| 0200 EMPLOYEE BENEFITS | 176,957.87 | 244,187.00 | 230,005.00 |
| 0280 ON-BEHALF | 398,142.00 | 398,142.00 | 398,142.00 |
| 0300 PURCHASED PROF AND TECH SERV | 16,457.03 | 12,695.00 | 12,695.00 |
| 0400 PURCHASED PROPERTY SERVICES | 317.31 | 2,350.00 | 2,350.00 |
| 0500 OTHER PURCHASED SERVICES | 34,965.30 | 65,517.64 | 65,517.64 |
| 0600 SUPPLIES | 73,011.03 | 82,293.00 | 82,293.00 |
| 0700 PROPERTY | .00 | 6,209.26 | 6,209.26 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 1,908.82 | 1,050.00 | 1,050.00 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 2,412,872.58 | 2,687,636.90 | 2,673,454.90 |
| 2300 DISTRICT ADMIN SUPPORT | | | |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------------|-----------------|------------------|------------------|
| 0100 SALARIES PERSONNEL SERVICES | 219,395.28 | 237,741.00 | 237,741.00 |
| 0200 EMPLOYEE BENEFITS | 41,578.67 | 49,981.39 | 49,981.39 |
| 0280 ON-BEHALF | 83,486.00 | 83,486.00 | 83,486.00 |
| 0300 PURCHASED PROF AND TECH SERV | 492,906.95 | 549,500.00 | 559,500.00 |
| 0400 PURCHASED PROPERTY SERVICES | 84.32 | 2,850.00 | 2,850.00 |
| 0500 OTHER PURCHASED SERVICES | 250,038.06 | 295,850.00 | 295,850.00 |
| 0600 SUPPLIES | 1,787.56 | 29,064.40 | 29,064.40 |
| 0700 PROPERTY | .00 | 2,000.00 | 2,000.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 67,290.68 | 37,500.00 | 37,500.00 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT | 1,156,567.52 | 1,287,972.79 | 1,297,972.79 |
| 2400 SCHOOL ADMIN SUPPORT | | | |
| 0100 SALARIES PERSONNEL SERVICES | 3,046,214.58 | 3,543,989.00 | 3,543,989.00 |
| 0200 EMPLOYEE BENEFITS | 442,908.49 | 490,494.00 | 490,494.00 |
| 0280 ON-BEHALF | 1,455,272.00 | 1,455,272.00 | 1,455,272.00 |
| 0300 PURCHASED PROF AND TECH SERV | 6,818.98 | 3,200.00 | 3,200.00 |
| 0400 PURCHASED PROPERTY SERVICES | 14,594.45 | 2,366.71 | 2,366.71 |
| 0500 OTHER PURCHASED SERVICES | 17,006.39 | 19,621.00 | 19,621.00 |
| 0600 SUPPLIES | 40,098.19 | 165,057.00 | 165,057.00 |
| 0700 PROPERTY | 53,937.76 | 15,000.00 | 15,000.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 4,475.00 | 1,425.00 | 1,425.00 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT | 5,081,325.84 | 5,696,424.71 | 5,696,424.71 |
| 2500 BUSINESS SUPPORT SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | 1,469,377.41 | 1,514,264.00 | 1,514,264.00 |
| 0200 EMPLOYEE BENEFITS | 357,494.90 | 377,830.00 | 377,830.00 |
| 0280 ON-BEHALF | 451,232.98 | 451,232.98 | 451,232.98 |
| 0300 PURCHASED PROF AND TECH SERV | 20,115.19 | 61,109.00 | 58,609.00 |
| 0400 PURCHASED PROPERTY SERVICES | 41,242.45 | 108,301.00 | 108,301.00 |
| 0500 OTHER PURCHASED SERVICES | 223,512.94 | 208,172.17 | 208,172.17 |
| 0600 SUPPLIES | -86,658.24 | 275,186.00 | 275,186.00 |
| 0700 PROPERTY | 789,190.00 | 615,884.53 | 615,884.53 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 14,090.06 | 19,555.00 | 19,555.00 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES | 3,279,597.69 | 3,611,534.68 | 3,629,034.68 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | |
| 0100 SALARIES PERSONNEL SERVICES | 2,438,216.31 | 2,620,948.00 | 2,620,948.00 |
| 0200 EMPLOYEE BENEFITS | 853,871.82 | 1,017,256.00 | 969,244.00 |
| 0280 ON-BEHALF | 494,952.00 | 494,952.00 | 494,952.00 |
| 0300 PURCHASED PROF AND TECH SERV | 415,507.65 | 825,085.70 | 856,050.70 |
| 0400 PURCHASED PROPERTY SERVICES | 853,999.41 | 982,907.21 | 982,907.21 |
| 0500 OTHER PURCHASED SERVICES | 851,943.75 | 858,948.48 | 858,948.48 |
| 0600 SUPPLIES | 1,316,539.74 | 1,615,060.92 | 1,615,060.92 |
| 0700 PROPERTY | 34,058.53 | 128,750.00 | 128,750.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 11,811.85 | 15,425.00 | 15,425.00 |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|-----------------|------------------|------------------|
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 7,270,901.06 | 8,559,333.31 | 8,542,286.31 |
| 2700 STUDENT TRANSPORTATION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 1,774,517.33 | 2,127,893.00 | 2,127,893.00 |
| 0200 EMPLOYEE BENEFITS | 700,818.27 | 836,553.74 | 803,852.74 |
| 0280 ON-BEHALF | 370,839.00 | 370,839.00 | 370,839.00 |
| 0300 PURCHASED PROF AND TECH SERV | 8,883.14 | 14,200.00 | 14,700.00 |
| 0400 PURCHASED PROPERTY SERVICES | 22,577.55 | 46,100.00 | 46,100.00 |
| 0500 OTHER PURCHASED SERVICES | 229,514.40 | 273,525.00 | 273,525.00 |
| 0600 SUPPLIES | 560,851.82 | 674,181.93 | 674,181.93 |
| 0700 PROPERTY | 587,423.40 | 486,210.00 | 486,210.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | -26,866.79 | 60,335.85 | 60,335.85 |
| TOTAL 2700 STUDENT TRANSPORTATION | 4,228,558.12 | 4,889,838.52 | 4,857,637.52 |
| 3100 FOOD SERVICE OPERATION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 205.41 | .00 | .00 |
| 0200 EMPLOYEE BENEFITS | 18.79 | .00 | .00 |
| 0280 ON-BEHALF | .00 | .00 | .00 |
| TOTAL 3100 FOOD SERVICE OPERATION | 224.20 | .00 | .00 |
| 3200 DAY CARE OPERATIONS | | | |
| 0280 ON-BEHALF | .00 | .00 | .00 |
| 0600 SUPPLIES | .00 | .00 | .00 |
| TOTAL 3200 DAY CARE OPERATIONS | .00 | .00 | .00 |
| 3300 COMMUNITY SERVICES | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0200 EMPLOYEE BENEFITS | .00 | .00 | .00 |
| 0500 OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| 0600 SUPPLIES | .00 | .00 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| TOTAL 3300 COMMUNITY SERVICES | .00 | .00 | .00 |
| 4100 LAND/SITE ACQUISITIONS | | | |
| 0300 PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0400 PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| TOTAL 4100 LAND/SITE ACQUISITIONS | .00 | .00 | .00 |
| 4300 ARCHITECTURAL/ENGIN | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0400 PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0700 PROPERTY | .00 | .00 | .00 |

| GENERAL FUND (1) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-------------------------------------|-----------------|------------------|------------------|
| TOTAL 4300 ARCHITECTURAL/ENGIN | .00 | .00 | .00 |
| 4700 BUILDING IMPROVEMENTS | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0300 PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0400 PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0700 PROPERTY | .00 | .00 | .00 |
| TOTAL 4700 BUILDING IMPROVEMENTS | .00 | .00 | .00 |
| 5100 DEBT SERVICE | | | |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 70,043.76 | 70,044.00 | 70,044.00 |
| TOTAL 5100 DEBT SERVICE | 70,043.76 | 70,044.00 | 70,044.00 |
| 5200 FUND TRANSFERS | | | |
| 0300 PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| 0900 OTHER ITEMS | 856,916.49 | 160,000.00 | 160,000.00 |
| TOTAL 5200 FUND TRANSFERS | 856,916.49 | 160,000.00 | 160,000.00 |
| 5300 CONTINGENCY | | | |
| 0840 CONTINGENCY | .00 | 14,601,009.78 | 12,489,772.49 |
| TOTAL 5300 CONTINGENCY | .00 | 14,601,009.78 | 12,489,772.49 |
| TOTAL EXPENDITURES | 74,300,499.44 | 99,742,635.23 | 97,631,397.94 |
| TOTAL FOR GENERAL FUND (1) | 27,088,346.50 | .00 | .00 |

| DIST ACTIVITY (SPEC REV ANN) (21) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------------|-----------------|------------------|------------------|
| REVENUES | | | |
| 0999 BEGINNING BALANCE | .00 | .00 | .00 |
| TOTAL 0999 BEGINNING BALANCE | .00 | .00 | .00 |
| RECEIPTS | | | |
| REVENUE FROM LOCAL SOURCES | | | |
| STUDENT ACTIVITIES | | | |
| 1710 ADMISSIONS-DISTRICT ACT FUNDS | .00 | .00 | .00 |
| 1720 BOOKSTORE SALES | .00 | 2,743.79 | .00 |
| 1730 CLUB & OTHER DUES - DIST ACTIV | .00 | .00 | .00 |
| 1740 STUDENT FEES - DISTR ACTIVITY | .00 | 7,603.24 | .00 |
| 1740T TEXTBOOK FEES-ACTIVITY FUNDS | .00 | .00 | .00 |
| 1750 DONATIONS (ACTIVITY FND) | .00 | 320.00 | .00 |
| 1760 BOARD CONTRIBUTIONS (ACTIVITY) | .00 | .00 | .00 |
| 1790 OTHER STUDENT ACTIVITY INCOME | .00 | 7,946.05 | .00 |
| 1790A ADVERTISING REVENUE | .00 | .00 | .00 |
| 1790C CONCESSIONS | .00 | 2.00 | .00 |
| 1790F FUNDRAISER-ACTIVITY NON STUDEN | .00 | 2,117.50 | .00 |
| 1790P PICTURE PROFITS | .00 | .00 | .00 |
| 1790S SCHOOL STORE (DAILY SALES) | .00 | .00 | .00 |
| TOTAL STUDENT ACTIVITIES | .00 | 20,732.58 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | .00 | 20,732.58 | .00 |
| OTHER RECEIPTS | | | |
| INTERFUND TRANSFERS | | | |
| 5210 FUND TRANSFER | 19,261.05 | .00 | .00 |
| TOTAL INTERFUND TRANSFERS | 19,261.05 | .00 | .00 |
| TOTAL OTHER RECEIPTS | 19,261.05 | .00 | .00 |
| TOTAL RECEIPTS | 19,261.05 | 20,732.58 | .00 |
| TOTAL REVENUES | 19,261.05 | 20,732.58 | .00 |

| DIST ACTIVITY (SPEC REV ANN) (21) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|--|--------------------|---------------------|---------------------|
| EXPENDITURES | | | | |
| 0000 | RESTRICT TO REV & BAL SHT ONLY | | | |
| 0200 | EMPLOYEE BENEFITS | .00 | .00 | .00 |
| | TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00 | .00 | .00 |
| 1000 INSTRUCTION | | | | |
| 0100 | SALARIES PERSONNEL SERVICES | 3,500.00 | .00 | .00 |
| 0200 | EMPLOYEE BENEFITS | 136.13 | .00 | .00 |
| 0300 | PURCHASED PROF AND TECH SERV | 2,250.00 | .00 | .00 |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | 288.96 | .00 | .00 |
| 0600 | SUPPLIES | 14,320.18 | 15,871.29 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | 4,839.00 | .00 | .00 |
| 0840 | CONTINGENCY | .00 | .00 | .00 |
| | TOTAL 1000 INSTRUCTION | 25,334.27 | 15,871.29 | .00 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV | | | | |
| 0300 | PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0600 | SUPPLIES | 198.10 | 2,743.79 | .00 |
| 0700 | PROPERTY | .00 | 2,117.50 | .00 |
| 0800 | DEBT SERVICE AND MISCELLANEOUS | .00 | .00 | .00 |
| | TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 198.10 | 4,861.29 | .00 |
| 2600 PLANT OPERATIONS & MAINTENANCE | | | | |
| 0400 | PURCHASED PROPERTY SERVICES | .00 | .00 | .00 |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| 0600 | SUPPLIES | .00 | .00 | .00 |
| 0700 | PROPERTY | .00 | .00 | .00 |
| | TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | .00 | .00 | .00 |
| | TOTAL EXPENDITURES | 25,532.37 | 20,732.58 | .00 |
| | TOTAL FOR DIST ACTIVITY (SPEC REV ANN (21) | -6,271.32 | .00 | .00 |

| CAPITAL OUTLAY FUND (310) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------------|------------|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | .00 | 392.92 | 392.92 |
| TOTAL 0999 BEGINNING BALANCE | | | | |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 INTEREST ON INVESTMENTS | 3,401.70 | 15,000.00 | 15,000.00 | 15,000.00 |
| 1510SF SFCC Interest Income | .00 | .00 | .00 | .00 |
| TOTAL EARNINGS ON INVESTMENTS | 3,401.70 | 15,000.00 | 15,000.00 | 15,000.00 |
| TOTAL REVENUE FROM LOCAL SOURCES | 3,401.70 | 15,000.00 | 15,000.00 | 15,000.00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |
| 3200 RESTRICTED STATE REVENUE | 656,483.00 | 608,175.00 | 608,175.00 | 608,175.00 |
| TOTAL RESTRICTED | 656,483.00 | 608,175.00 | 608,175.00 | 608,175.00 |
| TOTAL REVENUE FROM STATE SOURCES | 656,483.00 | 608,175.00 | 608,175.00 | 608,175.00 |
| OTHER RECEIPTS | | | | |
| INTERFUND TRANSFERS | | | | |
| 5210 FUND TRANSFER | .00 | .00 | .00 | .00 |
| TOTAL INTERFUND TRANSFERS | .00 | .00 | .00 | .00 |
| TOTAL OTHER RECEIPTS | .00 | .00 | .00 | .00 |
| TOTAL RECEIPTS | 659,884.70 | 623,175.00 | 623,175.00 | 623,175.00 |
| TOTAL REVENUES | 659,884.70 | 623,567.92 | 623,567.92 | 623,567.92 |

| CAPITAL OUTLAY FUND (310) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---------------------------|---|--------------------|---------------------|---------------------|
| EXPENDITURES | | | | |
| 2600 | PLANT OPERATIONS & MAINTENANCE | | | |
| 0500 | OTHER PURCHASED SERVICES | .00 | .00 | .00 |
| | TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | .00 | .00 | .00 |
| 5100 | DEBT SERVICE | | | |
| 0840 | CONTINGENCY | .00 | 623,567.92 | 623,567.92 |
| | TOTAL 5100 DEBT SERVICE | .00 | 623,567.92 | 623,567.92 |
| 5200 | FUND TRANSFERS | | | |
| 0900 | OTHER ITEMS | 659,884.70 | .00 | .00 |
| | TOTAL 5200 FUND TRANSFERS | 659,884.70 | .00 | .00 |
| | TOTAL EXPENDITURES | 659,884.70 | 623,567.92 | 623,567.92 |
| | TOTAL FOR CAPITAL OUTLAY FUND (310) | .00 | .00 | .00 |

| BUILDING FUND (320) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|--------------------------------|--------------------|---------------------|---------------------|
| REVENUES | | | | |
| 0999 BEGINNING BALANCE | | .00 | 24,022.47 | 24,022.47 |
| TOTAL 0999 BEGINNING BALANCE | | .00 | 24,022.47 | 24,022.47 |
| RECEIPTS | | | | |
| REVENUE FROM LOCAL SOURCES | | | | |
| AD VALOREM TAXES | | | | |
| 1111 | GENERAL PROPERTY TAX | 3,546,548.00 | 3,724,260.00 | 3,724,260.00 |
| 1113 | PSC PROPERTY TAX | .00 | .00 | .00 |
| 1115 | DELINQUENT PROPERTY TAX | .00 | .00 | .00 |
| 1116 | DISTILLED SPIRITS TAX | .00 | .00 | .00 |
| 1117 | MOTOR VEHICLE TAX | .00 | .00 | .00 |
| 1118 | UNMINED MINERALS TAX | .00 | .00 | .00 |
| TOTAL AD VALOREM TAXES | | 3,546,548.00 | 3,724,260.00 | 3,724,260.00 |
| PENALTIES & INTEREST ON TAXES | | | | |
| 1140 | PENALTIES & INTEREST ON TAXES | .00 | .00 | .00 |
| TOTAL PENALTIES & INTEREST ON TAXES | | .00 | .00 | .00 |
| OTHER TAXES | | | | |
| 1191 | OMITTED PROPERTY TAX | .00 | .00 | .00 |
| 1192 | EXCISE TAX | .00 | .00 | .00 |
| TOTAL OTHER TAXES | | .00 | .00 | .00 |
| EARNINGS ON INVESTMENTS | | | | |
| 1510 | INTEREST ON INVESTMENTS | 10,435.76 | 40,000.00 | 40,000.00 |
| 1510SF | SFCC Interest Income | .00 | .00 | .00 |
| TOTAL EARNINGS ON INVESTMENTS | | 10,435.76 | 40,000.00 | 40,000.00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | | |
| 1980 | REFUND OF PRIOR YR EXPENDITURE | .00 | .00 | .00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | | .00 | .00 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | | 3,556,983.76 | 3,764,260.00 | 3,764,260.00 |
| REVENUE FROM STATE SOURCES | | | | |
| RESTRICTED | | | | |

| BUILDING FUND (320) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---------------------------------------|-----------------|------------------|------------------|
| 3200 RESTRICTED STATE REVENUE | 3,123,316.00 | 2,454,800.00 | 2,454,800.00 |
| TOTAL RESTRICTED | 3,123,316.00 | 2,454,800.00 | 2,454,800.00 |
| TOTAL REVENUE FROM STATE SOURCES | 3,123,316.00 | 2,454,800.00 | 2,454,800.00 |
| OTHER RECEIPTS | | | |
| BOND PROCEEDS | | | |
| 5110Q BOND PROCEEDS - QZAB | .00 | .00 | .00 |
| TOTAL BOND PROCEEDS | .00 | .00 | .00 |
| INTERFUND TRANSFERS | | | |
| 5210 FUND TRANSFER | .00 | .00 | .00 |
| TOTAL INTERFUND TRANSFERS | .00 | .00 | .00 |
| SALE OR COMP FOR LOSS OF ASSETS | | | |
| 5311 SALE OF LAND & IMPROVEMENTS | .00 | .00 | .00 |
| 5312 LOSS COMP - LAND & IMPROVEMENTS | .00 | .00 | .00 |
| 5331 SALE OF BUILDINGS | .00 | .00 | .00 |
| 5332 LOSS COMP - BUILDINGS | .00 | .00 | .00 |
| 5341 SALE OF EQUIPMENT ETC | .00 | .00 | .00 |
| 5342 LOSS COMP - EQUIPMENT ETC | .00 | .00 | .00 |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00 | .00 | .00 |
| TOTAL OTHER RECEIPTS | .00 | .00 | .00 |
| TOTAL RECEIPTS | 6,680,299.76 | 6,219,060.00 | 6,219,060.00 |
| TOTAL REVENUES | 6,680,299.76 | 6,243,082.47 | 6,243,082.47 |

| BUILDING FUND (320) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|-----------------|------------------|------------------|
| EXPENDITURES | | | |
| 4500 BUILDING ACQUISITIONS & CONSTRUCTION | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0840 CONTINGENCY | .00 | .00 | .00 |
| TOTAL 4500 BUILDING ACQUISITIONS & CONSTRUCTION | .00 | .00 | .00 |
| 5100 DEBT SERVICE | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0840 CONTINGENCY | .00 | 2,571,560.47 | 2,571,560.47 |
| TOTAL 5100 DEBT SERVICE | .00 | 2,571,560.47 | 2,571,560.47 |
| 5200 FUND TRANSFERS | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0900 OTHER ITEMS | 8,218,689.01 | 3,671,522.00 | 3,671,522.00 |
| TOTAL 5200 FUND TRANSFERS | 8,218,689.01 | 3,671,522.00 | 3,671,522.00 |
| TOTAL EXPENDITURES | 8,218,689.01 | 6,243,082.47 | 6,243,082.47 |
| TOTAL FOR BUILDING FUND (320) | -1,538,389.25 | .00 | .00 |

| | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------------|--------------------|---------------------|---------------------|
| DEBT SERVICE FUND (400) | | | |
| REVENUES | | | |
| 0999 BEGINNING BALANCE | .00 | .00 | .00 |
| TOTAL 0999 BEGINNING BALANCE | .00 | .00 | .00 |
| RECEIPTS | | | |
| REVENUE FROM LOCAL SOURCES | | | |
| EARNINGS ON INVESTMENTS | | | |
| 1510 INTEREST ON INVESTMENTS | .00 | .00 | .00 |
| TOTAL EARNINGS ON INVESTMENTS | .00 | .00 | .00 |
| TOTAL REVENUE FROM LOCAL SOURCES | .00 | .00 | .00 |
| REVENUE FROM STATE SOURCES | | | |
| RESTRICTED | | | |
| 3200 RESTRICTED STATE REVENUE | .00 | .00 | .00 |
| TOTAL RESTRICTED | .00 | .00 | .00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | |
| 3900 On-behalf Payments by KDE | 673,668.92 | .00 | .00 |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS | 673,668.92 | .00 | .00 |
| TOTAL REVENUE FROM STATE SOURCES | 673,668.92 | .00 | .00 |
| REVENUE FROM FEDERAL SOURCES | | | |
| RESTRICTED DIRECT | | | |
| 4300 RESTRICTED DIRECT FEDERAL | .00 | .00 | .00 |
| TOTAL RESTRICTED DIRECT | .00 | .00 | .00 |
| TOTAL REVENUE FROM FEDERAL SOURCES | .00 | .00 | .00 |
| OTHER RECEIPTS | | | |
| BOND PROCEEDS | | | |
| 5110 BOND PRINCIPAL PROCEEDS | .00 | .00 | .00 |
| 5120 BOND PREMIUM OR DISCOUNT | .00 | .00 | .00 |
| 5130 ACCRUED BOND INTEREST | .00 | .00 | .00 |
| TOTAL BOND PROCEEDS | .00 | .00 | .00 |

| DEBT SERVICE FUND (400) | | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-------------------------|---------------------------|--------------------|---------------------|---------------------|
| INTERFUND TRANSFERS | | | | |
| 5210 | FUND TRANSFER | 3,670,624.73 | 3,671,522.00 | 3,671,522.00 |
| | TOTAL INTERFUND TRANSFERS | 3,670,624.73 | 3,671,522.00 | 3,671,522.00 |
| | TOTAL OTHER RECEIPTS | 3,670,624.73 | 3,671,522.00 | 3,671,522.00 |
| | TOTAL RECEIPTS | 4,344,293.65 | 3,671,522.00 | 3,671,522.00 |
| | TOTAL REVENUES | 4,344,293.65 | 3,671,522.00 | 3,671,522.00 |

01/12/2024 09:19
9251cc10

HENDERSON COUNTY BOARD OF EDUCATION
DRAFT BUDGET REPORT FOR FY 2025

P 19
g1kybdpr

| DEBT SERVICE FUND (400) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-------------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES | | | |
| 5100 DEBT SERVICE | | | |
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0300 PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 4,344,293.65 | 3,671,522.00 | 3,671,522.00 |
| 0900 OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 5100 DEBT SERVICE | 4,344,293.65 | 3,671,522.00 | 3,671,522.00 |
| 5200 FUND TRANSFERS | | | |
| 0900 OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 5200 FUND TRANSFERS | .00 | .00 | .00 |
| TOTAL EXPENDITURES | 4,344,293.65 | 3,671,522.00 | 3,671,522.00 |
| TOTAL FOR DEBT SERVICE FUND (400) | .00 | .00 | .00 |

| CHILD NUTRITION FUND (51) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|--------------------|---------------------|---------------------|
| REVENUES | | | |
| 0999 BEGINNING BALANCE | | | |
| TOTAL 0999 BEGINNING BALANCE | 7,380,366.94 | 6,461,804.14 | 6,461,804.14 |
| RECEIPTS | | | |
| REVENUE FROM LOCAL SOURCES | | | |
| EARNINGS ON INVESTMENTS | | | |
| 1510 INTEREST ON INVESTMENTS | 39,377.46 | 275,000.00 | 275,000.00 |
| TOTAL EARNINGS ON INVESTMENTS | 39,377.46 | 275,000.00 | 275,000.00 |
| FOOD SERVICE | | | |
| 1611 REIMBURSABLE SCHOOL LUNCH PRG | 80,982.22 | 60,000.00 | 60,000.00 |
| 1612 REIMBURSABLE SCH BREAKFAST PRG | .00 | .00 | .00 |
| 1621 NON-REIMBURSABLE LUNCH PRG | .00 | .00 | .00 |
| 1621S NON-REIMB LUNCH SUMMER FEED | .00 | .00 | .00 |
| 1622 NON-REIMBURSABLE BREAKFAST PRG | .00 | .00 | .00 |
| 1622S NON-REIMBURSE BREAKFAST SUMMER | .00 | .00 | .00 |
| 1624 NON-REIMBURSABLE A LA CARTE PRG | .00 | .00 | .00 |
| 1631 CATERING | 530.70 | .00 | .00 |
| TOTAL FOOD SERVICE | 81,512.92 | 60,000.00 | 60,000.00 |
| OTHER REVENUE FROM LOCAL SOURCES | | | |
| 1920 CONTRIBUTIONS/DONATIONS | .00 | .00 | .00 |
| 1980 REFUND OF PRIOR YR EXPENDITURE | .00 | .00 | .00 |
| 1990 MISCELLANEOUS REVENUE | 7,218.44 | 5,000.00 | 5,000.00 |
| 1990S MISC REVENUE SUMMER FEEDING | .00 | .00 | .00 |
| 1994 RETURN FOR INSUFFICIENT CHECKS | -1,128.30 | 100.00 | 100.00 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | 6,090.14 | 5,100.00 | 5,100.00 |
| TOTAL REVENUE FROM LOCAL SOURCES | 126,980.52 | 340,100.00 | 340,100.00 |
| REVENUE FROM STATE SOURCES | | | |
| RESTRICTED | | | |
| 3200 RESTRICTED STATE REVENUE | 43,027.61 | 15,000.00 | 15,000.00 |
| TOTAL RESTRICTED | 43,027.61 | 15,000.00 | 15,000.00 |
| REVENUE FOR ON BEHALF PAYMENTS | | | |
| 3900 On-Behalf Payments by KDE | 370,844.00 | 371,000.00 | 371,000.00 |

| CHILD NUTRITION FUND (51) | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---------------------------------------|--------------------|---------------------|---------------------|
| TOTAL REVENUE FOR ON BEHALF PAYMENTS | 370,844.00 | 371,000.00 | 371,000.00 |
| TOTAL REVENUE FROM STATE SOURCES | 413,871.61 | 386,000.00 | 386,000.00 |
| REVENUE FROM FEDERAL SOURCES | | | |
| RESTRICTED THROUGH THE STATE | | | |
| 4500 RESTRICTED FED THRU STATE | 5,615,274.20 | 5,406,000.00 | 5,406,000.00 |
| 4500F RESTRICTED FEDERAL FRUIT & VEG | 220,954.41 | 179,401.00 | 179,401.00 |
| 4500S RESTRICTED FEDERAL SUMMER FEED | 78,009.98 | 50,000.00 | 50,000.00 |
| TOTAL RESTRICTED THROUGH THE STATE | 5,914,238.59 | 5,635,401.00 | 5,635,401.00 |
| UNDEFINED REV TYPE | | | |
| 4950 CHILD NUTR PRG DONATED COMMOD | 770,674.15 | 530,000.00 | 530,000.00 |
| TOTAL UNDEFINED REV TYPE | 770,674.15 | 530,000.00 | 530,000.00 |
| TOTAL REVENUE FROM FEDERAL SOURCES | 6,684,912.74 | 6,165,401.00 | 6,165,401.00 |
| OTHER RECEIPTS | | | |
| INTERFUND TRANSFERS | | | |
| 5210 FUND TRANSFER | .00 | .00 | .00 |
| TOTAL INTERFUND TRANSFERS | .00 | .00 | .00 |
| SALE OR COMP FOR LOSS OF ASSETS | | | |
| 5341 SALE OF EQUIPMENT ETC | .00 | .00 | .00 |
| 5342 LOSS COMP - EQUIPMENT ETC | .00 | .00 | .00 |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00 | .00 | .00 |
| TOTAL OTHER RECEIPTS | .00 | .00 | .00 |
| TOTAL RECEIPTS | 7,225,764.87 | 6,891,501.00 | 6,891,501.00 |
| TOTAL REVENUES | 14,606,131.81 | 13,353,305.14 | 13,353,305.14 |

| | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|---|--------------------|---------------------|---------------------|
| CHILD NUTRITION FUND (51) | | | |
| EXPENDITURES | | | |
| 0000 RESTRICT TO REV & BAL SHT ONLY | | | |
| 0300 PURCHASED PROF AND TECH SERV | .00 | .00 | .00 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00 | .00 | .00 |
| 3100 FOOD SERVICE OPERATION | | | |
| 0100 SALARIES PERSONNEL SERVICES | 1,826,648.58 | 2,197,952.00 | 2,197,952.00 |
| 0200 EMPLOYEE BENEFITS | 642,793.35 | 839,286.00 | 839,286.00 |
| 0280 ON-BEHALF | 370,844.00 | 371,000.00 | 371,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 30,824.72 | 30,270.06 | 30,270.06 |
| 0400 PURCHASED PROPERTY SERVICES | 26,977.82 | 2,943.59 | 2,943.59 |
| 0500 OTHER PURCHASED SERVICES | 37,110.29 | 75,323.48 | 75,323.48 |
| 0600 SUPPLIES | 3,927,977.39 | 4,225,134.34 | 4,225,134.34 |
| 0700 PROPERTY | -57,164.30 | 1,379,515.84 | 1,379,515.84 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 3,404.00 | 6,252.63 | 6,252.63 |
| 0840 CONTINGENCY | .00 | 3,936,687.91 | 3,936,687.91 |
| 0900 OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 3100 FOOD SERVICE OPERATION | 6,809,415.85 | 13,064,365.85 | 13,064,365.85 |
| 5200 FUND TRANSFERS | | | |
| 0100 SALARIES PERSONNEL SERVICES | 284,891.88 | 288,939.29 | 288,939.29 |
| 0900 OTHER ITEMS | 284,891.88 | 288,939.29 | 288,939.29 |
| TOTAL 5200 FUND TRANSFERS | 7,094,307.73 | 13,353,305.14 | 13,353,305.14 |
| TOTAL EXPENDITURES | 7,511,824.08 | .00 | .00 |
| TOTAL FOR CHILD NUTRITION FUND (51) | | | |

Child Care Fund (52)

| | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--------------------------------------|--------------------|---------------------|---------------------|
| REVENUES | | | |
| 0999 BEGINNING BALANCE | | | |
| TOTAL 0999 BEGINNING BALANCE | 1,156,107.32 | 1,707,954.50 | 1,707,954.50 |
| RECEIPTS | | | |
| REVENUE FROM LOCAL SOURCES | | | |
| TUITION | | | |
| 1310 TUITION FROM INDIVIDUALS | .00 | .00 | .00 |
| TOTAL TUITION | .00 | .00 | .00 |
| COMMUNITY SERVICE ACTIVITIES | | | |
| 1810 CHILD CARE REVENUE | 763,974.66 | 889,913.62 | 742,000.00 |
| TOTAL COMMUNITY SERVICE ACTIVITIES | 763,974.66 | 889,913.62 | 742,000.00 |
| TOTAL REVENUE FROM LOCAL SOURCES | 763,974.66 | 889,913.62 | 742,000.00 |
| REVENUE FROM STATE SOURCES | | | |
| REVENUE FOR ON BEHALF PAYMENTS | | | |
| 3900 On-Behalf Payments by KDE | 29,921.00 | 30,000.00 | 30,000.00 |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS | 29,921.00 | 30,000.00 | 30,000.00 |
| TOTAL REVENUE FROM STATE SOURCES | 29,921.00 | 30,000.00 | 30,000.00 |
| TOTAL RECEIPTS | 793,895.66 | 919,913.62 | 772,000.00 |
| TOTAL REVENUES | 1,950,002.98 | 2,627,868.12 | 2,479,954.50 |

Child Care Fund (52)

EXPENDITURES

3200 DAY CARE OPERATIONS

| | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|-------------------------------------|--------------------|---------------------|---------------------|
| 0100 SALARIES PERSONNEL SERVICES | 147,392.66 | 556,637.00 | 556,637.00 |
| 0200 EMPLOYEE BENEFITS | 49,738.57 | 223,226.00 | 223,226.00 |
| 0280 ON-BEHALF | 29,921.00 | 30,000.00 | 30,000.00 |
| 0300 PURCHASED PROF AND TECH SERV | 1,609.30 | 2,200.00 | 2,200.00 |
| 0400 PURCHASED PROPERTY SERVICES | .00 | 300.00 | 300.00 |
| 0500 OTHER PURCHASED SERVICES | 216.00 | 2,000.00 | 2,000.00 |
| 0600 SUPPLIES | 11,654.75 | 187,813.62 | 39,900.00 |
| 0700 PROPERTY | .00 | 3,500.00 | 3,500.00 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 2,117.20 | 3,975.00 | 3,975.00 |
| 0840 CONTINGENCY | .00 | 1,618,216.50 | 1,618,216.50 |
| 0900 OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 3200 DAY CARE OPERATIONS | 242,649.48 | 2,627,868.12 | 2,479,954.50 |

5200 FUND TRANSFERS

| | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|----------------------------------|--------------------|---------------------|---------------------|
| 0100 SALARIES PERSONNEL SERVICES | .00 | .00 | .00 |
| 0900 OTHER ITEMS | .00 | .00 | .00 |
| TOTAL 5200 FUND TRANSFERS | .00 | .00 | .00 |
| TOTAL EXPENDITURES | 242,649.48 | 2,627,868.12 | 2,479,954.50 |
| TOTAL FOR Child Care Fund (52) | 1,707,353.50 | .00 | .00 |

Child Care Fund (52)

SUMMARY PAGE

| | LAST FY ACTUALS | CY BUDGET APPROP | NY BUDGET APPROP |
|--|--------------------|---------------------|---------------------|
| TOTAL OF REVENUES FUND 1 | 101,388,845.94 | 99,742,635.23 | 97,631,397.94 |
| TOTAL OF EXPENDITURES FUND 1 | 74,300,499.44 | 99,742,635.23 | 97,631,397.94 |
| TOTAL FOR FUND 1 | 27,088,346.50 | .00 | .00 |
| TOTAL OF REVENUES FUND 21 | 19,261.05 | 20,732.58 | .00 |
| TOTAL OF EXPENDITURES FUND 21 | 25,532.37 | 20,732.58 | .00 |
| TOTAL FOR FUND 21 | -6,271.32 | .00 | .00 |
| TOTAL OF REVENUES FUND 310 | 659,884.70 | 623,567.92 | 623,567.92 |
| TOTAL OF EXPENDITURES FUND 310 | 659,884.70 | 623,567.92 | 623,567.92 |
| TOTAL FOR FUND 310 | .00 | .00 | .00 |
| TOTAL OF REVENUES FUND 320 | 6,680,299.76 | 6,243,082.47 | 6,243,082.47 |
| TOTAL OF EXPENDITURES FUND 320 | 8,218,689.01 | 6,243,082.47 | 6,243,082.47 |
| TOTAL FOR FUND 320 | -1,538,389.25 | .00 | .00 |
| TOTAL OF REVENUES FUND 400 | 4,344,293.65 | 3,671,522.00 | 3,671,522.00 |
| TOTAL OF EXPENDITURES FUND 400 | 4,344,293.65 | 3,671,522.00 | 3,671,522.00 |
| TOTAL FOR FUND 400 | .00 | .00 | .00 |
| TOTAL OF REVENUES FUND 51 | 14,606,131.81 | 13,353,305.14 | 13,353,305.14 |
| TOTAL OF EXPENDITURES FUND 51 | 7,094,307.73 | 13,353,305.14 | 13,353,305.14 |
| TOTAL FOR FUND 51 | 7,511,824.08 | .00 | .00 |
| TOTAL OF REVENUES FUND 52 | 1,950,002.98 | 2,627,868.12 | 2,479,954.50 |
| TOTAL OF EXPENDITURES FUND 52 | 242,649.48 | 2,627,868.12 | 2,479,954.50 |
| TOTAL FOR FUND 52 | 1,707,353.50 | .00 | .00 |
| GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX | | | |
| GRAND TOTAL OF REVENUES | 125,304,426.24 | 122,611,191.46 | 120,331,307.97 |
| GRAND TOTAL OF EXPENDITURES | 90,541,562.73 | 122,611,191.46 | 120,331,307.97 |
| GRAND TOTAL | 34,762,863.51 | .00 | .00 |