



FAYETTE COUNTY PUBLIC SCHOOLS

**2022-2023**

**Tentative  
Budget**

**Budget & Financial Planning**

**Approved: May 23, 2022**

**2022-2023 TENTATIVE BUDGET GENERAL FUND REVENUES**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>	
<b>BEGINNING BALANCE</b>	71,175,606	63,636,051	76,000,000	85,000,000	
<b>REVENUES</b>					
<b>REVENUE FROM LOCAL SOURCES</b>					
1111 General Real/Tangible Property Tax	209,261,093	210,400,641	222,054,580	230,936,763	Projected increase in revenue based on FY23 SEEK Forecast
1113 PSC Real/Tangible Property Tax	7,031,663	7,684,787	8,197,534	8,525,435	Projected increase in revenue based on FY23 SEEK Forecast
1115 Delinquent Property Tax	656,464	2,080,571	1,500,000	1,500,000	
1116 Distilled Spirits Tax					
1117 Motor Vehicle Tax	12,188,604	14,514,316	12,800,000	12,800,000	Flat due to changes made by HB6
1118 Unmined Minerals Tax					
1121 Utilities Tax	22,048,097	22,556,561	20,000,000	22,000,000	
1131 Occupational License Tax	37,228,518	40,264,653	37,000,000	40,000,000	Generated by .5% flat rate on salaries/wages and business net profits
1140 Penalties & Interest on Taxes					
1191 Omitted Property Tax	519,447	708,703	800,000	520,000	
1192 Excise Tax					
1280 Revenue in Lieu of Taxes	38,840	40,655	38,000	38,000	
1310 Tuition from individuals	50,257	147,453	35,000	35,000	
1320 Tuition from KY LSD		11,346	20,000	20,000	
1330 Tuition from Non-KY LSD					
1340 Other Tuition					
1410 Transportation Fees - Individuals					
1420 Transportation Fees - KY LSD					
1430 Transportation Fees - Non KY LSD					
1441 Transportation Fees - Non Public Schools					
1442 Transportation Fees - Fiscal Ct					
1510 Interest Income	1,273,615	51,137	20,000	200,000	
1530 Net Inc In Fair Val of Invests					
1911 Building Rental	118,967	64,879	20,000	20,000	
1912 Bus Rental	410,991	16,524	100,000	500,000	
1920 Contributions/Donations	18,191	5,159	5,000	5,000	
1930 Gain/Loss on Sale of Assets	32,321	6,352		6,500	
1932 Gain on Sale of Equipment					
1942 Textbook Rentals					
1951 Service to KY LSD					
1952 Service to Non KY LSD					
1980 Refund of Prior Yr. Expenditure					
1990 Miscellaneous Revenue	2,268,078	1,793,294	300,000	1,000,000	
1997 Other Reimbursements	553,757	548,500	200,000	200,000	
2100 Unrestricted from Intermediate					
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>293,698,903</b>	<b>300,895,532</b>	<b>303,090,114</b>	<b>318,306,698</b>	
<b>REVENUE FROM STATE SOURCES</b>					
3111 SEEK Program	93,359,486	85,302,104	96,643,953	107,727,734	HB1 increase from \$4,000 to \$4,100 PY EOY ADA
3122 Vocational Transportation	249,074	238,632	125,000	125,000	
3125 Bus Driver Training Reimbursement					
3126 Sub Salary Reimbursement (State)					
3127 Flexible Spending Refund					
3128 Audit Reimbursement					
3129 KSB/KSD Transportation Reimbursement	-	7,372		7,000	
3130 Nat'l Board Certification Reimbursement	246,460	253,807	220,000	240,000	
3131 Miscellaneous Reimbursement					
3200 Restricted State Revenue					
3800 Telecommunications Tax (restricted state revenue)	998,808	1,005,669	750,000	850,000	
3900 Revenue for/On Behalf Payments	129,305,125	132,173,637	133,967,538	136,646,889	
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>224,158,954</b>	<b>218,981,220</b>	<b>231,706,491</b>	<b>245,596,623</b>	
<b>FEDERAL REIMBURSEMENT</b>					
4810 Medicaid Reimbursement	360,256	510,620	334,152	400,000	
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>360,256</b>	<b>510,620</b>	<b>334,152</b>	<b>400,000</b>	
<b>INTERFUND TRANSFERS</b>					
5210 Fund Transfer					
5220 Indirect Costs Transfer	1,593,792	2,206,438	8,714,635	8,714,635	Projected available indirect cost
5311 Sale of Land and Improvements					
5312 Loss Comp - Land & Improvements					
5331 Sale of Buildings					
5332 Loss Comp - Buildings					
5341 Sale of Equipment					
5342 Loss Comp - Equipment Etc					
<b>TOTAL INTERFUND TRANSFERS</b>	<b>1,593,792</b>	<b>2,206,438</b>	<b>8,714,635</b>	<b>8,714,635</b>	
<b>CAPITAL LEASE PROCEEDS</b>					
5500 Capital Lease Proceeds	2,261,014		2,260,000	2,760,000	
<b>TOTAL CAPITAL LEASE PROCEEDS</b>	<b>2,261,014</b>	<b>-</b>	<b>2,260,000</b>	<b>2,760,000</b>	
<b>TOTAL REVENUE</b>	<b>593,248,523</b>	<b>586,229,861</b>	<b>622,105,392</b>	<b>660,777,956</b>	

**2022-2023 TENTATIVE BUDGET GENERAL FUND EXPENDITURES**

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual	FY22 Working Budget	FY23 Tentative Budget	
<b>EXPENDITURES</b>					
<b>INSTRUCTION (1000)</b>					
0100 Salaries Personnel Services	192,185,666	190,510,746	219,456,291	246,174,048	Salary Increase
0200 Employee Benefits	13,513,420	14,109,967	14,853,635	15,611,169	Benefit Adjustment
0280 On Behalf	113,126,106	115,935,030	118,175,513	120,539,038	On behalf increase of 2.5%
0300 Purchased Profess & Technical Services	217,172	166,699	168,174	47,655	N&E GT Contract, Sch & Dept Budget Transfers
0400 Purchased Property Services	32,039	51,705	29,671	117,611	Sch & Dept Budget Transfers
0500 Other Purchased Services	82,130	46,907	81,719	61,612	Sch & Dept Budget Transfers
0600 Supplies & Materials	3,313,927	3,299,878	3,747,756	1,771,635	School Initiatives
0700 Property	293,600	334,583	185,814	95,325	Sch & Dept Budget Transfers
0800 Miscellaneous	223,411	97,812	428,759	410,185	Sch & Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL INSTRUCTION (1000)</b>	<b>322,987,471</b>	<b>324,553,327</b>	<b>357,127,332</b>	<b>384,828,278</b>	
<b>STUDENT SUPPORT SERVICES (2100)</b>					
0100 Salaries Personnel Services	22,961,476	24,762,700	26,658,131	27,977,324	Salary Increase
0200 Employee Benefits	1,327,422	1,478,652	1,613,027	1,658,995	Benefit Adjustment
0280 On Behalf	3,615,891	4,009,006	3,384,901	3,452,599	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	135,560	252,912	343,070	723,998	N&E Redistricting, Sch & Dept Budget Transfers
0400 Purchased Property Services	3,250	2,750	4,600	4,600	
0500 Other Purchased Services	12,274	8,150	22,630	18,550	Sch & Dept Budget Transfers
0600 Supplies & Materials	23,797	44,500	39,920	46,617	Sch & Dept Budget Transfers
0700 Property	3,814				
0800 Miscellaneous	1,049	300	2,000	1,710	
0900 Other Uses of Funds					
<b>TOTAL STUDENT SUPPORT SERVICES (2100)</b>	<b>28,084,534</b>	<b>30,558,969</b>	<b>32,068,278</b>	<b>33,884,393</b>	
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>					
0100 Salaries Personnel Services	13,457,445	12,877,120	18,202,060	16,474,612	Salary Increase
0200 Employee Benefits	1,301,054	1,267,124	1,569,381	1,574,535	Benefit Adjustment
0280 On Behalf	2,316,671	2,084,766	2,316,146	2,362,469	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	884,816	785,856	1,017,277	881,352	Sch & Dept Budget Transfers
0400 Purchased Property Services	71,664	118,120	126,003	53,971	Sch & Dept Budget Transfers
0500 Other Purchased Services	147,665	90,206	262,194	264,596	Sch & Dept Budget Transfers
0600 Supplies & Materials	2,828,880	3,069,166	5,440,767	12,059,774	SS Curriculum
0700 Property	1,246,302	241,746	276,777	137,769	Sch & Dept Budget Transfers
0800 Miscellaneous	34,556	74,177	146,162	103,130	Sch & Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>	<b>22,289,053</b>	<b>20,608,282</b>	<b>29,356,768</b>	<b>33,912,208</b>	
<b>DISTRICT ADMIN SUPPORT SERVICES (2300)</b>					
0100 Salaries Personnel Services	1,684,243	1,724,255	1,945,111	1,776,329	Salary Increase
0200 Employee Benefits	201,702	343,661	273,368	241,039	Benefit Adjustment
0280 On Behalf	271,612	279,152	278,328	283,895	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	4,915,532	2,357,073	5,324,538	4,626,780	Tax Col Svc, KSBIT, Audit & Dept Bud Trans
0400 Purchased Property Services	13,751	1,824	20,566	57,566	
0500 Other Purchased Services	94,915	25,436	300,128	108,954	Postage, Travel & Dept Bud Trans
0600 Supplies & Materials	911,963	900,606	984,233	559,278	Dept Budget Transfers
0700 Property	60,200	1,409	59,400	3,400	Dept Budget Transfers
0800 Miscellaneous	149,989	375,398	323,366	205,569	Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)</b>	<b>8,303,906</b>	<b>6,008,814</b>	<b>9,509,037</b>	<b>7,862,810</b>	
<b>SCHOOL ADMIN SUPPORT SERVICES (2400)</b>					
0100 Salaries Personnel Services	22,271,571	22,455,900	24,154,124	24,289,246	Salary Increase
0200 Employee Benefits	2,443,108	2,677,993	3,000,315	3,051,767	Benefit Adjustment
0280 On Behalf	3,513,015	3,635,542	3,501,889	3,571,927	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	25,055	14,133	23,960	26,275	Sch Budget Transfers
0400 Purchased Property Services	488,224	406,208	669,963	645,086	Sch Budget Transfers
0500 Other Purchased Services	40,594	35,440	63,438	67,337	Sch Budget Transfers
0600 Supplies & Materials	287,644	404,774	326,282	323,065	Sch Budget Transfers
0700 Property	27,512	15,456	68,993	41,350	Sch Budget Transfers
0800 Miscellaneous	12,193	13,196	732,778	761,655	Sch Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)</b>	<b>29,108,916</b>	<b>29,658,642</b>	<b>32,541,741</b>	<b>32,777,708</b>	
<b>BUSINESS SUPPORT SERVICES (2500)</b>					
0100 Salaries Personnel Services	9,132,967	9,281,051	11,142,694	12,190,801	Salary Increase
0200 Employee Benefits	3,392,169	4,319,157	5,192,240	5,184,430	Benefit Adjustment
0280 On Behalf	1,440,592	1,502,574	1,406,610	1,434,742	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	3,674,740	3,705,415	4,678,151	4,370,574	Security Ambassadors, Nurses Contract, Dept Budget Transfers
0400 Purchased Property Services	1,205,076	961,022	747,093	491,120	Dept Budget Transfers
0500 Other Purchased Services	4,006,702	4,789,535	5,116,768	5,389,963	Insurance Increases, Phone & Maint Cost Increases, Dept Bud Trans
0600 Supplies & Materials	3,749,320	3,179,322	4,439,096	6,919,782	Software Licenses, Window Coverings, Dept Budget Transfers
0700 Property	1,545,948	2,178,282	1,934,673	3,582,579	Dept Budget Transfers
0800 Miscellaneous	25,211	33,603	75,954	73,710	Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL BUSINESS SUPPORT SERVICES (2500)</b>	<b>28,172,725</b>	<b>29,949,961</b>	<b>34,733,281</b>	<b>39,637,701</b>	

**2022-2023 TENTATIVE BUDGET GENERAL FUND EXPENDITURES**

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual	FY22 Working Budget	FY23 Tentative Budget	
<b>PLANT OPERATION &amp; MAINTENANCE (2600)</b>					
0100 Salaries Personnel Services	16,195,587	15,896,695	18,071,102	16,699,911	Salary Increase
0200 Employee Benefits	4,528,711	4,708,900	5,712,943	5,619,332	Benefit Adjustment
0280 On Behalf	2,554,617	2,573,626	2,508,130	2,558,293	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	794,618	765,245	950,718	2,419,061	Summer Paint Crew, Mowing & Snow Contracts, Dept Bud Trans
0400 Purchased Property Services	6,930,716	7,380,787	14,696,558	12,135,483	Operations Initiatives, N&E Requests
0500 Other Purchased Services	14,229	9,971	17,413	22,502	Dept Budget Transfers
0600 Supplies & Materials	12,183,467	9,556,536	15,527,897	15,446,299	Dept Budget Transfers
0700 Property	1,888,194	307,308	1,769,243	556,253	Camera & Security Upgrades, Vehicles, Dept Budget Transfers
0800 Miscellaneous	71,259	49,048	77,053	96,357	Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL PLANT OPERATION &amp; MAINTENANCE (2600)</b>	<b>45,161,398</b>	<b>41,248,116</b>	<b>59,331,057</b>	<b>55,553,491</b>	
<b>STUDENT TRANSPORTATION (2700)</b>					
0100 Salaries Personnel Services	13,693,941	11,350,746	15,360,192	14,335,278	Salary Increase
0200 Employee Benefits	3,904,022	3,420,206	3,886,044	4,074,395	Benefit Adjustment
0280 On Behalf	2,160,019	1,837,651	2,396,021	2,443,941	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	34,519	34,654	42,000	44,000	
0400 Purchased Property Services	119,098	23,290	75,988	405,987	
0500 Other Purchased Services	177,508	172,339	224,000	229,000	
0600 Supplies & Materials	1,774,196	750,855	1,955,662	2,949,920	Diesel Fuel, Dept Bud Transfers
0700 Property	2,298,914	30,559	37,000	4,750	
0800 Miscellaneous	8,819	5,679	10,000	10,000	
0900 Other Uses of Funds					
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>24,171,038</b>	<b>17,625,979</b>	<b>23,986,908</b>	<b>24,497,271</b>	
<b>FOOD SERVICE OPERATION (3100)</b>					
0100 Salaries Personnel Services	631,929				
0200 Employee Benefits	30,698				
<b>TOTAL FOOD SERVICE OPERATION (3100)</b>	<b>662,627</b>				
<b>COMMUNITY SERVICES (3300)</b>					
0100 Salaries Personnel Services	267,553	332,802	405,054	205,271	Salary Increase
0200 Employee Benefits	15,225	18,619	22,639	11,677	Benefit Adjustment
0280 On Behalf					
0300 Purchased Profess & Technical Services	4,415	6,594	10,700	10,700	
0400 Purchased Property Services	396	75	1,000	1,000	
0500 Other Purchased Services	772		11,500	11,500	
0600 Supplies & Materials	304,916	304,039	295,849	401,700	Dept Budget Transfers
0700 Property	2,896	72	5,746	1,200	Dept Budget Transfers
0800 Miscellaneous					
0900 Other Uses of Funds					
<b>TOTAL COMMUNITY SERVICE (3300)</b>	<b>596,172</b>	<b>662,201</b>	<b>752,488</b>	<b>643,048</b>	
<b>DEBT SERVICE (5100)</b>					
0800 Miscellaneous	1,534,710	1,720,523	1,698,501	1,681,048	
<b>TOTAL DEBT SERVICE (5100)</b>	<b>1,534,710</b>	<b>1,720,523</b>	<b>1,698,501</b>	<b>1,681,048</b>	
<b>FUND TRANSFERS (5200)</b>					
0900 Other Uses of Funds	18,539,923	4,827,652	1,000,000	3,000,000	
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>18,539,923</b>	<b>4,827,652</b>	<b>1,000,000</b>	<b>3,000,000</b>	
<b>CONTINGENCY (5300)</b>					
0840 Contingency			40,000,000	42,500,000	
<b>TOTAL CONTINGENCY (5300)</b>			<b>40,000,000</b>	<b>42,500,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>529,612,472</b>	<b>507,422,764</b>	<b>622,105,392</b>	<b>660,777,956</b>	

**2022-2023 TENTATIVE BUDGET SPECIAL REVENUE**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>
<b>BEGINNING BALANCE</b>	571,355	988,582		
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1310 Tuition from Individuals	62,829	(30,034)		
1510 Interest Income				
1637 Non-Reimb Vending Machine Program	5,760	4,446		
1790 Other Student Activity Income				
1900 Other Revenue from Local Source				
1919 Other	1,055,097	1,019,262	25,281	
1920 Contributions/Donations	227,644	35,055		
1990 Miscellaneous Revenue	21,171	33,582	1,500	
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,372,500</b>	<b>1,062,311</b>	<b>26,781</b>	<b>-</b>
<b>REVENUE FROM STATE SOURCES</b>				
3111 Seek Program		5,186,357		
3200 Restricted State Revenue	13,066,966	13,058,687	5,898,745	
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>13,066,966</b>	<b>18,245,044</b>	<b>5,898,745</b>	<b>-</b>
<b>FEDERAL REIMBURSEMENT</b>				
4200 Unrestricted Federal Revenue Thru State				
4300 Restricted Direct Federal	124,651	108,127		
4500 Restricted Federal Thru State	28,182,933	48,857,444	92,656,542	101,953,566
4700 Federal Revenue Thru Intermediate Source	102,648	165,142		
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>28,410,232</b>	<b>49,130,713</b>	<b>92,656,542</b>	<b>101,953,566</b>
<b>INTERFUND TRANSFERS</b>				
5210 Fund Transfer	773,547	773,547		
5251 Flex Focus Transfer from ESS	533,835	13,947		
5252 Flex Focus Transfer from PD				
5253 Flex Focus Transfer from IR				
5254 Flex Focus Transfer from SS	193,078			
5261 FF Transfer to FF Operational				
<b>TOTAL INTERFUND TRANSFERS</b>	<b>1,500,460</b>	<b>787,494</b>		
<b>TOTAL REVENUE</b>	<b>44,350,158</b>	<b>69,225,562</b>	<b>98,582,068</b>	<b>101,953,566</b>

**2022-2023 TENTATIVE BUDGET SPECIAL REVENUE EXPENDITURES**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>
<b>INSTRUCTION (1000)</b>				
0100 Salaries Personnel Services	18,174,197	23,317,632	79,486,053	99,919,152
0200 Employee Benefits	4,059,793	5,365,431	3,180,407	
0280 On Behalf				
0300 Purchased Profess & Technical Services	1,894,249	2,045,377	164,010	
0400 Purchased Property Services	24,244	38,617	49,749	
0500 Other Purchased Services	749,993	78,541	174,926	
0600 Supplies & Materials	3,820,108	5,317,265	1,465,952	
0700 Property	674,665	743,477	267,464	
0800 Miscellaneous	270,477	20,857	63,348	
<b>TOTAL INSTRUCTION (1000)</b>	<b>29,667,727</b>	<b>36,927,197</b>	<b>84,851,909</b>	<b>99,919,152</b>
<b>STUDENT SUPPORT SERVICES (2100)</b>				
0100 Salaries Personnel Services	2,236,705	1,202,564	455,146	
0200 Employee Benefits	747,811	394,209	162,353	
0280 On Behalf				
0300 Purchased Profess & Technical Services	1,600	750		
0400 Purchased Property Services				
0500 Other Purchased Services	16,129	136		
0600 Supplies & Materials	1,327	22,398		
0700 Property				
0800 Miscellaneous	448			
<b>TOTAL STUDENT SUPPORT SERVICES (2100)</b>	<b>3,004,020</b>	<b>1,620,057</b>	<b>617,499</b>	<b>-</b>
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>				
0100 Salaries Personnel Services	1,843,775	1,870,320	654,675	
0200 Employee Benefits	460,279	449,398	215,932	
0280 On Behalf				
0300 Purchased Profess & Technical Services	15,979	8,939		
0400 Purchased Property Services				
0500 Other Purchased Services	8,643	613		
0600 Supplies & Materials	38,692	78,120		
0700 Property		1,603,550		
0800 Miscellaneous	22,667			
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>	<b>2,390,033</b>	<b>4,010,940</b>	<b>870,607</b>	<b>-</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		
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials				
0700 Property				
0800 Miscellaneous				
<b>TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)</b>		<b>2,411,124</b>	<b>-</b>	<b>-</b>
<b>SCHOOL ADMIN SUPPORT SERVICES (2400)</b>				
0100 Salaries Personnel Services	135,185	324,010	158,654	
0200 Employee Benefits	43,410	94,138	54,669	
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services		83,083		
0500 Other Purchased Services				
0600 Supplies & Materials		5,482		
0700 Property				
0800 Miscellaneous		190		
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)</b>	<b>178,595</b>	<b>506,903</b>	<b>213,323</b>	<b>-</b>

**2022-2023 TENTATIVE BUDGET SPECIAL REVENUE EXPENDITURES**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>
<b>BUSINESS SUPPORT SERVICES (2500)</b>				
0100 Salaries Personnel Services	480,182	871,553		
0200 Employee Benefits	369	17,139		
0280 On Behalf				
0300 Purchased Profess & Technical Services	18,753	194,881		
0400 Purchased Property Services		-		
0500 Other Purchased Services	22,853	586,232		
0600 Supplies & Materials	731,930	7,730,679		
0700 Property	397,993	981,361		
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL BUSINESS SUPPORT SERVICES (2500)</b>	<b>1,652,079</b>	<b>10,381,844</b>	<b>-</b>	<b>-</b>
<b>PLANT OPERATION &amp; MAINTENANCE (2600)</b>				
0100 Salaries Personnel Services	287,715	312,593	98,264	
0200 Employee Benefits	86,643	94,361	35,040	
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services		1,228,142		
0500 Other Purchased Services		3,007,545		
0600 Supplies & Materials				
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL PLANT OPERATION &amp; MAINTENANCE (2600)</b>	<b>374,359</b>	<b>4,642,641</b>	<b>133,304</b>	<b>-</b>
<b>STUDENT TRANSPORTATION (2700)</b>				
0100 Salaries Personnel Services		593,848		
0200 Employee Benefits		175,937		
0280 On Behalf				
0300 Purchased Profess & Technical Services		18,230		
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials		412,969		
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>1,200,984</b>	<b>-</b>	<b>-</b>
<b>FOOD SERVICE OPERATION (3100)</b>				
0100 Salaries Personnel Services	1,223,756	1,425,896		
0200 Employee Benefits	433,075	986,246		
0280 On Behalf				
0300 Purchased Profess & Technical Services		40,440		
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials				
0700 Property				
0800 Miscellaneous				
<b>TOTAL FOOD SERVICE OPERATION (3100)</b>	<b>1,656,830</b>	<b>2,452,581</b>	<b>-</b>	<b>-</b>
<b>DAY CARE OPERATIONS (3200)</b>				
0100 Salaries Personnel Services		218,997		
0200 Employee Benefits		39,847		
0600 Supplies & Materials		44,190		
<b>TOTAL DAY CARE OPERATIONS (3200)</b>		<b>303,034</b>		<b>-</b>

**2022-2023 TENTATIVE BUDGET SPECIAL REVENUE EXPENDITURES**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>
<b>COMMUNITY SERVICES (3300)</b>				
0100 Salaries Personnel Services	2,536,075	2,617,665	3,202,013	
0200 Employee Benefits	133,674	142,804	313,793	
0280 On Behalf				
0300 Purchased Profess & Technical Services	30,800	24,682	530,888	
0400 Purchased Property Services		825	1,800	
0500 Other Purchased Services	17,574	16,286	73,943	
0600 Supplies & Materials	272,203	519,108	718,178	
0700 Property	33,341	15,383	5,600	
0800 Miscellaneous	30,814	15,206	42,768	
<b>TOTAL COMMUNITY SERVICE (3300)</b>	<b>3,054,481</b>	<b>3,351,959</b>	<b>4,888,983</b>	<b>-</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	1,954,806	2,220,385	7,006,443	2,034,414
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>1,954,806</b>	<b>2,220,385</b>	<b>7,006,443</b>	<b>2,034,414</b>
<b>TOTAL EXPENDITURES</b>	<b>43,932,932</b>	<b>70,029,649</b>	<b>98,582,068</b>	<b>101,953,566</b>



**2022-2023 TENTATIVE BUDGET CAPITAL OUTLAY**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>
<b>BEGINNING BALANCE</b>		<b>1,331,710</b>		
<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	3,726,894.00	3,683,558	3,835,378	3,835,378
3200 Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>3,726,894.00</b>	<b>3,683,558</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>3,726,894</b>	<b>3,683,558</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	2,395,184	<b>3,954,848</b>	2,880,221	2,880,221
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>2,395,184</b>	<b>3,954,848</b>	<b>2,880,221</b>	<b>2,880,221</b>
<b>TOTAL EXPENDITURES</b>	<b>2,395,184</b>	<b>3,954,848</b>	<b>3,835,378</b>	<b>3,835,378</b>

**2022-2023 TENTATIVE BUDGET BUILDING FUND**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>
<b>BEGINNING BALANCE</b>		<b>2,987,699</b>		
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1111 General Real/Tangible Property Tax	32,432,998	35,254,406	32,942,683	35,813,703
1113 PSC Real/Tangible Property Tax	774,472	805,451	834,345	907,060
1115 Delinquent Property Tax				
1117 Motor Vehicle Tax	1,217,289	1,217,289	1,217,290	1,323,379
1510 Interest Income				
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>34,424,759</b>	<b>37,277,146</b>	<b>34,994,318</b>	<b>38,044,142</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>34,424,759</b>	<b>37,277,146</b>	<b>34,994,318</b>	<b>38,044,142</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	31,623,509	37,399,576	34,994,318	38,044,142
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>31,623,509</b>	<b>37,399,576</b>	<b>34,994,318</b>	<b>38,044,142</b>
<b>TOTAL EXPENDITURES</b>	<b>31,623,509</b>	<b>37,399,576</b>	<b>34,994,318</b>	<b>38,044,142</b>

**2022-2023 TENTATIVE BUDGET FOOD SERVICE**

<b>FUNCTION AND ACCOUNT DESCRIPTION</b>	<b>FY20 Actual</b>	<b>FY21 Actual</b>	<b>FY22 Working Budget</b>	<b>FY23 Tentative Budget</b>
<b>BEGINNING BALANCE</b>	<b>4,240,133</b>	<b>3,731,018</b>	-	
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1510 Interest Income				
1611 Reimbursable Lunch	438,317	10	481,795	
1612 Reimbursable Breakfast	197,964	105	242,340	
1624 Non-Reimbursable A La Carte Prg	404,018	2,702	470,255	250,000
1629 Non-Reimbursable Other Food Prg	1,597,003	17,490	1,770,990	349,604
1690 Food Service Rebates	16,556	3,645	34,620	15,000
1990 Miscellaneous Revenue	66,079	43,962	175,000	35,000
1994 Return for Insufficient Checks			500	1,000
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>2,719,937</b>	<b>67,915</b>	<b>3,175,500</b>	<b>650,604</b>
<b>REVENUE FROM STATE SOURCES</b>				
3200 Restricted State Revenue	209,401	206,703	260,000	220,000
3900 Revenue for/On Behalf Payments	1,028,709	1,132,346	1,537,500	1,500,000
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>1,238,110</b>	<b>1,339,049</b>	<b>1,797,500</b>	<b>1,720,000</b>
<b>FEDERAL SOURCES</b>				
4500 Restricted Federal thru State	15,852,151	10,705,450	20,852,000	25,662,250
4950 Donated Commodities	1,711,489	599,358	1,712,500	1,750,000
<b>TOTAL FEDERAL SOURCES</b>	<b>17,563,640</b>	<b>11,304,808</b>	<b>22,564,500</b>	<b>27,412,250</b>
<b>TOTAL REVENUES</b>	<b>21,521,687</b>	<b>12,711,772</b>	<b>27,537,500</b>	<b>29,782,854</b>
<b>EXPENDITURES</b>				
<b>FOOD SERVICE OPERATIONS (3100)</b>				
0100 Salaries Personnel Services	7,242,206	6,994,241	9,972,979	9,112,000
0200 Employee Benefits	4,067,609	4,218,301	2,448,343	2,645,855
0280 On Behalf	1,028,709	1,132,346	1,537,500	1,500,000
0300 Purchased Prof and Tech Serv	18,778	97,740	183,000	190,000
0400 Purchased Property Services	496,940	354,439	735,681	1,217,300
0500 Other Purchased Services	33,940	19,759	104,795	100,659
0600 Supplies & Materials	10,309,558	4,782,033	11,050,192	13,106,040
0700 Property	301,337	335,257	752,040	1,111,000
0800 Miscellaneous	345			
<b>TOTAL FOOD SERVICE OPERATIONS (3100)</b>	<b>23,499,421</b>	<b>17,934,116</b>	<b>26,784,530</b>	<b>28,982,854</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	365,898		752,970	800,000
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>365,898</b>		<b>752,970</b>	<b>800,000</b>
<b>TOTAL EXPENDITURES</b>	<b>23,865,319</b>	<b>17,934,116</b>	<b>27,537,500</b>	<b>29,782,854</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.