



**It's  
about kids.**

FAYETTE COUNTY PUBLIC SCHOOLS

**2021-2022**

**Working  
Budget**

**Budget & Financial Planning  
Approved: September 27, 2021**

**2021-2022 WORKING BUDGET  
GENERAL FUND  
REVENUES**

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget	
<b>BEGINNING BALANCE</b>	71,175,606	63,636,051	70,600,000	76,000,000	
<b>REVENUES</b>					
<b>REVENUE FROM LOCAL SOURCES</b>					
1111 General Real/Tangible Property Tax	209,261,093	210,400,641	216,954,250	222,054,580	Tax at 4% Increase in Revenue Over Compensating
1113 PSC Real/Tangible Property Tax	7,031,663	6,535,156	7,200,000	8,197,534	Tax at 4% Increase in Revenue Over Compensating
1115 Delinquent Property Tax	656,464	1,353,930	1,500,000	1,500,000	
1117 Motor Vehicle Tax	12,188,604	12,721,316	10,000,000	12,800,000	Increase from projected sales
1121 Utilities Tax	22,048,097	19,175,623	15,000,000	20,000,000	Additional revenue projected from PSC approved utility rate increase
1131 Occupational License Tax	37,228,518	32,836,070	32,300,000	37,000,000	Projected revenue generated by .5% flat rate on salaries/wages and business net profits
1191 Omitted Property Tax	519,447	479,094	900,000	800,000	
1280 Revenue in Lieu of Taxes	38,840	40,655	38,000	38,000	
1310 Tuition from individuals	50,257	146,453	35,000	35,000	
1320 Tuition from KY LSD		11,346	20,000	20,000	
1510 Interest Income	1,273,615	51,137	20,000	20,000	
1911 Building Rental	118,967	64,879	20,000	20,000	
1912 Bus Rental	410,991	16,524	100,000	100,000	
1920 Contributions/Donations	18,191	4,659	5,000	5,000	
1930 Gain/Loss on Sale of Assets	32,321	6,352			
1990 Miscellaneous Revenue	2,268,078	1,706,138	300,000	300,000	
1997 Other Reimbursements	553,757	547,430	200,000	200,000	
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>293,698,903</b>	<b>286,097,405</b>	<b>284,592,250</b>	<b>303,090,114</b>	
<b>REVENUE FROM STATE SOURCES</b>					
3111 SEEK Program	93,359,486	85,144,738	96,643,953	96,643,953	
3122 Vocational Transportation	249,074	238,632	125,000	125,000	
3129 KSB/KSD Transportation Reimbursement	-	7,372			
3130 Nat'l Board Certification Reimbursement	246,460	253,807	220,000	220,000	
3800 Telecommunications Tax (restricted state revenue)	998,808	1,005,669	750,000	750,000	
3900 Revenue for/On Behalf Payments	129,305,125	132,173,637	130,700,000	133,967,538	
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>224,158,954</b>	<b>218,823,854</b>	<b>228,438,953</b>	<b>231,706,491</b>	
<b>FEDERAL REIMBURSEMENT</b>					
4810 Medicaid Reimbursement	360,256	510,620	334,152	334,152	
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>360,256</b>	<b>510,620</b>	<b>334,152</b>	<b>334,152</b>	
<b>INTERFUND TRANSFERS</b>					
5220 Indirect Costs Transfer	1,593,792	1,707,175	12,527,649	8,714,635	Current actual available indirect cost
<b>TOTAL INTERFUND TRANSFERS</b>	<b>1,593,792</b>	<b>1,707,175</b>	<b>12,527,649</b>	<b>8,714,635</b>	
<b>CAPITAL LEASE PROCEEDS</b>					
5500 Capital Lease Proceeds	2,261,014		2,260,000	2,260,000	
<b>TOTAL CAPITAL LEASE PROCEEDS</b>	<b>2,261,014</b>	<b>-</b>	<b>2,260,000</b>	<b>2,260,000</b>	
<b>TOTAL REVENUE</b>	<b>593,248,523</b>	<b>570,775,104</b>	<b>598,753,004</b>	<b>622,105,392</b>	

**2021-2022 WORKING BUDGET  
GENERAL FUND  
EXPENDITURES**

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget	
<b>EXPENDITURES</b>					
<b>INSTRUCTION (1000)</b>					
0100 Salaries Personnel Services	192,185,666	190,618,874	216,232,437	219,456,291	Salary Increase
0200 Employee Benefits	13,513,420	14,109,967	15,554,481	14,853,635	Benefit Adjustment
0280 On Behalf	113,126,106	115,935,030	115,293,149	118,175,513	On behalf increase of 2.5%
0300 Purchased Profess & Technical Services	217,172	166,406	140,261	168,174	N&E GT Contract, Sch & Dept Budget Transfers
0400 Purchased Property Services	32,039	49,901	21,511	29,671	Sch & Dept Budget Transfers
0500 Other Purchased Services	82,130	45,288	69,445	81,719	Sch & Dept Budget Transfers
0600 Supplies & Materials	3,313,927	3,229,311	1,439,622	3,747,756	School Initiatives
0700 Property	293,600	333,225	143,658	185,814	Sch & Dept Budget Transfers
0800 Miscellaneous	223,411	97,489	387,110	428,759	Sch & Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL INSTRUCTION (1000)</b>	<b>322,987,471</b>	<b>324,585,492</b>	<b>349,281,674</b>	<b>357,127,332</b>	
<b>STUDENT SUPPORT SERVICES (2100)</b>					
0100 Salaries Personnel Services	22,961,476	24,762,700	26,055,916	26,658,131	Salary Increase
0200 Employee Benefits	1,327,422	1,478,652	1,597,545	1,613,027	Benefit Adjustment
0280 On Behalf	3,615,891	4,009,006	3,302,342	3,384,901	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	135,560	246,628	317,651	343,070	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	7,660	22,800	22,630	Sch & Dept Budget Transfers
0600 Supplies & Materials	23,797	44,456	31,800	39,920	Sch & Dept Budget Transfers
0700 Property	3,814			-	
0800 Miscellaneous	1,049	300	2,000	2,000	
0900 Other Uses of Funds					
<b>TOTAL STUDENT SUPPORT SERVICES (2100)</b>	<b>28,084,534</b>	<b>30,552,151</b>	<b>31,334,654</b>	<b>32,068,278</b>	
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>					
0100 Salaries Personnel Services	13,457,445	12,877,120	14,740,012	18,202,060	Salary Increase
0200 Employee Benefits	1,301,054	1,267,124	1,454,856	1,569,381	Benefit Adjustment
0280 On Behalf	2,316,671	2,084,766	2,259,654	2,316,146	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	884,816	784,632	835,527	1,017,277	Sch & Dept Budget Transfers
0400 Purchased Property Services	71,664	83,071	82,896	126,003	Sch & Dept Budget Transfers
0500 Other Purchased Services	147,665	71,441	215,932	262,194	Sch & Dept Budget Transfers
0600 Supplies & Materials	2,828,880	3,030,488	3,668,138	5,440,767	SS Curriculum
0700 Property	1,246,302	241,746	243,683	276,777	Sch & Dept Budget Transfers
0800 Miscellaneous	34,556	73,781	121,542	146,162	Sch & Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>	<b>22,289,053</b>	<b>20,514,171</b>	<b>23,622,240</b>	<b>29,356,768</b>	
<b>DISTRICT ADMIN SUPPORT SERVICES (2300)</b>					
0100 Salaries Personnel Services	1,684,243	1,724,255	1,672,055	1,945,111	Salary Increase
0200 Employee Benefits	201,702	246,097	299,485	273,368	Benefit Adjustment
0280 On Behalf	271,612	279,152	271,539	278,328	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	4,915,532	2,305,157	4,204,754	5,324,538	Tax Col Svc, KSBIT, Audit & Dept Bud Trans
0400 Purchased Property Services	13,751	1,824	20,566	20,566	
0500 Other Purchased Services	94,915	2,765	46,754	300,128	Postage, Travel & Dept Bud Trans
0600 Supplies & Materials	911,963	899,777	634,890	984,233	Dept Budget Transfers
0700 Property	60,200	1,409	3,400	59,400	Dept Budget Transfers
0800 Miscellaneous	149,989	375,398	203,569	323,366	Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)</b>	<b>8,303,906</b>	<b>5,835,834</b>	<b>7,357,012</b>	<b>9,509,037</b>	
<b>SCHOOL ADMIN SUPPORT SERVICES (2400)</b>					
0100 Salaries Personnel Services	22,271,571	22,455,900	23,655,041	24,154,124	Salary Increase
0200 Employee Benefits	2,443,108	2,677,993	3,031,597	3,000,315	Benefit Adjustment
0280 On Behalf	3,513,015	3,635,542	3,416,477	3,501,889	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	25,055	13,588	25,578	23,960	Sch Budget Transfers
0400 Purchased Property Services	488,224	406,208	675,436	669,963	Sch Budget Transfers
0500 Other Purchased Services	40,594	33,857	63,066	63,438	Sch Budget Transfers
0600 Supplies & Materials	287,644	394,220	274,692	326,282	Sch Budget Transfers
0700 Property	27,512	15,456	36,400	68,993	Sch Budget Transfers
0800 Miscellaneous	12,193	13,196	852,621	732,778	Sch Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)</b>	<b>29,108,916</b>	<b>29,645,960</b>	<b>32,030,908</b>	<b>32,541,741</b>	

**2021-2022 WORKING BUDGET  
GENERAL FUND  
EXPENDITURES**

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget	
<b>BUSINESS SUPPORT SERVICES (2500)</b>					
0100 Salaries Personnel Services	9,132,967	9,281,051	10,406,343	11,142,694	Salary Increase
0200 Employee Benefits	3,392,169	4,319,157	5,091,828	5,192,240	Benefit Adjustment
0280 On Behalf	1,440,592	1,502,574	1,372,302	1,406,610	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	3,674,740	3,578,920	2,780,091	4,678,151	Security Ambassadors, Nurses Contract, Dept Budget Transfers
0400 Purchased Property Services	1,205,076	1,052,941	600,472	747,093	Dept Budget Transfers
0500 Other Purchased Services	4,006,702	4,724,022	4,171,898	5,116,768	Insurance Increases, Phone & Maint Cost Increases, Dept Bud Trans
0600 Supplies & Materials	3,749,320	3,140,044	2,388,858	4,439,096	Software Licenses, Window Coverings, Dept Budget Transfers
0700 Property	1,545,948	2,117,821	2,348,002	1,934,673	Dept Budget Transfers
0800 Miscellaneous	25,211	33,480	75,464	75,954	Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL BUSINESS SUPPORT SERVICES (2500)</b>	<b>28,172,725</b>	<b>29,750,011</b>	<b>29,235,258</b>	<b>34,733,281</b>	
<b>PLANT OPERATION &amp; MAINTENANCE (2600)</b>					
0100 Salaries Personnel Services	16,195,587	15,896,695	16,266,063	18,071,102	Salary Increase
0200 Employee Benefits	4,528,711	4,708,900	5,659,674	5,712,943	Benefit Adjustment
0280 On Behalf	2,554,617	2,573,626	2,446,956	2,508,130	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	794,618	549,911	511,709	950,718	Summer Paint Crew, Mowing & Snow Contracts, Dept Bud Trans
0400 Purchased Property Services	6,930,716	6,988,678	9,502,983	14,696,558	Operations Initiatives, N&E Requests
0500 Other Purchased Services	14,229	9,664	16,972	17,413	Dept Budget Transfers
0600 Supplies & Materials	12,183,467	8,737,772	15,414,727	15,527,897	Dept Budget Transfers
0700 Property	1,888,194	307,308	108,296	1,769,243	Camera & Security Upgrades, Vehicles, Dept Budget Transfers
0800 Miscellaneous	71,259	48,965	19,694	77,053	Dept Budget Transfers
0900 Other Uses of Funds					
<b>TOTAL PLANT OPERATION &amp; MAINTENANCE (2600)</b>	<b>45,161,398</b>	<b>39,821,517</b>	<b>49,947,074</b>	<b>59,331,057</b>	
<b>STUDENT TRANSPORTATION (2700)</b>					
0100 Salaries Personnel Services	13,693,941	11,350,746	13,700,139	15,360,192	Salary Increase
0200 Employee Benefits	3,904,022	3,420,206	3,993,187	3,886,044	Benefit Adjustment
0280 On Behalf	2,160,019	1,837,651	2,337,581	2,396,021	On behalf inc of 2.5%
0300 Purchased Profess & Technical Services	34,519	30,534	42,000	42,000	
0400 Purchased Property Services	119,098	23,186	75,988	75,988	
0500 Other Purchased Services	177,508	159,767	224,000	224,000	
0600 Supplies & Materials	1,774,196	748,604	1,553,170	1,955,662	Diesel Fuel, Dept Bud Transfers
0700 Property	2,298,914	30,558	37,000	37,000	
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>17,606,931</b>	<b>21,973,065</b>	<b>23,986,908</b>	
<b>COMMUNITY SERVICES (3300)</b>					
0100 Salaries Personnel Services	267,553	332,802	403,122	405,054	Salary Increase
0200 Employee Benefits	15,225	18,619	22,569	22,639	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	304,038	294,878	295,849	Dept Budget Transfers
0700 Property	2,896	72	1,200	5,746	Dept Budget Transfers
0800 Miscellaneous					
0900 Other Uses of Funds					
<b>TOTAL COMMUNITY SERVICE (3300)</b>	<b>596,172</b>	<b>662,200</b>	<b>744,969</b>	<b>752,488</b>	
<b>DEBT SERVICE (5100)</b>					
0800 Miscellaneous	1,534,710	1,720,522	1,698,501	1,698,501	
<b>TOTAL DEBT SERVICE (5100)</b>	<b>1,534,710</b>	<b>1,720,522</b>	<b>1,698,501</b>	<b>1,698,501</b>	
<b>FUND TRANSFERS (5200)</b>					
0900 Other Uses of Funds	18,539,923	4,165,952	12,527,649	1,000,000	
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>18,539,923</b>	<b>4,165,952</b>	<b>12,527,649</b>	<b>1,000,000</b>	
<b>CONTINGENCY (5300)</b>					
0840 Contingency			39,000,000	40,000,000	
<b>TOTAL CONTINGENCY (5300)</b>			<b>39,000,000</b>	<b>40,000,000</b>	
<b>TOTAL EXPENDITURES</b>	<b>529,612,472</b>	<b>504,860,741</b>	<b>598,753,304</b>	<b>622,105,392</b>	

## 2021-2022 Working Budget

### SPECIAL REVENUES

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget
<b>BEGINNING BALANCE</b>	571,355	988,582		
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1310 Tuition from Individuals	62,829	(78,443)		
1510 Interest Income				
1637 Non-Reimb Vending Machine Program	5,760	3,216		
1790 Other Student Activity Income				
1900 Other Revenue from Local Source				
1919 Other	1,055,097	(4,635,354)		25,281
1920 Contributions/Donations	227,644	39,955		
1990 Miscellaneous Revenue	21,171	43,695		1,500
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,372,500</b>	<b>(4,626,931)</b>		<b>26,781</b>
<b>REVENUE FROM STATE SOURCES</b>				
3111 Seek Program		5,186,357		
3200 Restricted State Revenue	13,066,966	13,971,389		5,898,745
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>13,066,966</b>	<b>19,157,746</b>		<b>5,898,745</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	51,046,065	153,056,073	92,656,542
4700 Federal Revenue Thru Intermediate Source	102,648	54,541		
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>28,410,232</b>	<b>51,208,732</b>	<b>153,056,073</b>	<b>92,656,542</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>66,527,041</b>	<b>153,056,073</b>	<b>98,582,068</b>

## 2021-2022 Working Budget

### SPECIAL REVENUE

### EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget
<b>INSTRUCTION (1000)</b>				
0100 Salaries Personnel Services	18,174,197	23,211,947	140,528,424	79,486,053
0200 Employee Benefits	4,059,793	5,365,431		3,180,407
0280 On Behalf				
0300 Purchased Profess & Technical Services	1,894,249	1,740,684		164,010
0400 Purchased Property Services	24,244	53,337		49,749
0500 Other Purchased Services	749,993	76,702		174,926
0600 Supplies & Materials	3,820,108	4,986,826		1,465,952
0700 Property	674,665	737,477		267,464
0800 Miscellaneous	270,477	20,357		63,348
<b>TOTAL INSTRUCTION (1000)</b>	<b>29,667,727</b>	<b>36,192,762</b>	<b>140,528,424</b>	<b>84,851,909</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>		617,499
<b>INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>				
0100 Salaries Personnel Services	1,843,775	1,867,876		654,675
0200 Employee Benefits	460,279	449,398		215,932
0280 On Behalf				
0300 Purchased Profess & Technical Services	15,979	8,764		
0400 Purchased Property Services				
0500 Other Purchased Services	8,643	613		
0600 Supplies & Materials	38,692	70,713		
0700 Property		1,603,550		
0800 Miscellaneous	22,667			
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)</b>	<b>2,390,033</b>	<b>4,000,914</b>		870,607
<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>SCHOOL ADMIN SUPPORT SERVICES (2400)</b>				
0100 Salaries Personnel Services	135,185	324,010		158,654
0200 Employee Benefits	43,410	94,137		54,669
0280 On Behalf				
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services		83,083		
0500 Other Purchased Services				
0600 Supplies & Materials		5,327		
0700 Property				
0800 Miscellaneous		190		
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)</b>	<b>178,595</b>	<b>506,747</b>		213,323
<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	177,300		
0400 Purchased Property Services		13,753		
0500 Other Purchased Services	22,853	586,232		
0600 Supplies & Materials	731,930	6,525,074		
0700 Property	397,993	962,316		
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL BUSINESS SUPPORT SERVICES (2500)</b>	<b>1,652,079</b>	<b>9,153,367</b>		

## 2021-2022 Working Budget

### SPECIAL REVENUE

### EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget
<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>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		387,630		
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>1,175,645</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>DAY CARE OPERATIONS (3200)</b>				
0100 Salaries Personnel Services		218,997		
0200 Employee Benefits		39,847		
0600 Supplies & Materials		44,151		
<b>TOTAL DAY CARE OPERATIONS (3200)</b>		<b>302,994</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	22,389		530,888
0400 Purchased Property Services				1,800
0500 Other Purchased Services	17,574	16,286		73,943
0600 Supplies & Materials	272,203	506,116		718,178
0700 Property	33,341	15,383		5,600
0800 Miscellaneous	30,814	15,026		42,768
<b>TOTAL COMMUNITY SERVICE (3300)</b>	<b>3,054,481</b>	<b>3,335,669</b>		<b>4,888,983</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	1,954,806	1,721,122	12,527,649	7,006,443
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>1,954,806</b>	<b>1,721,122</b>	<b>12,527,649</b>	<b>7,006,443</b>
<b>TOTAL EXPENDITURES</b>	<b>43,932,932</b>	<b>67,515,623</b>	<b>153,056,073</b>	<b>98,582,068</b>

## 2021-2022 Working Budget Capital Outlay

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget
<b>BEGINNING BALANCE</b>		1,032,300.66		
<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	3,683,558.00	3,835,378.00	3,835,378
3200 Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>3,726,894.00</b>	<b>3,683,558.00</b>	<b>3,835,378.00</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>3,683,668</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
0800 Miscellaneous				218,684
0900 Other Uses of Funds				
<b>TOTAL DEBT SERVICE (5100)</b>				<b>955,157</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	2,395,184	3,954,848	3,835,378	2,880,221
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>2,395,184</b>	<b>3,954,848</b>	<b>3,835,378</b>	<b>3,835,378</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>



**2021-2022 Working Budget  
Building Fund**

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget
<b>BEGINNING BALANCE</b>		<b>186,419</b>		
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1111 General Real/Tangible Property Tax	32,432,998	35,254,406	36,680,707	32,942,683
1113 PSC Real/Tangible Property Tax	774,472	805,451	780,000	834,345
1115 Delinquent Property Tax				
1117 Motor Vehicle Tax	1,217,289	1,217,289	1,217,289	1,217,290
1510 Interest Income				
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>34,424,759</b>	<b>37,277,146</b>	<b>38,677,996</b>	<b>34,994,318</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>38,677,996</b>	<b>34,994,318</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	38,677,996	34,994,318
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>31,623,509</b>	<b>37,399,576</b>	<b>38,677,996</b>	<b>34,994,318</b>
<b>TOTAL EXPENDITURES</b>	<b>31,623,509</b>	<b>37,399,576</b>	<b>38,677,996</b>	<b>34,994,318</b>

**2021-2022 Working Budget**  
**Food Service**

FUNCTION AND ACCOUNT DESCRIPTION	FY20 Actual	FY21 Actual (Unaudited)	FY22 Tentative Budget	FY22 Working Budget
<b>BEGINNING BALANCE</b>	<b>4,240,132.87</b>	<b>3,731,018.08</b>	-	
<b>REVENUES</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1510 Interest Income				
1611 Reimbursable Lunch	438,317	10	3,000,000	481,795
1612 Reimbursable Breakfast	197,964	105		242,340
1624 Non-Reimbursable A La Carte PRG	404,018	2,702		470,255
1629 Non-Reimbursable Other Food Prg	1,597,003	17,490		1,770,990
1690 Food Service Rebates	16,556	3,645		34,620
1900 Miscellaneous Revenue	66,079	43,962	175,500	175,000
1994 Return for Insufficient Checks				500
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>2,719,937</b>	<b>67,915</b>	<b>3,175,500</b>	<b>3,175,500</b>
<b>REVENUE FROM STATE SOURCES</b>				
3200 Restricted State Revenue	209,401	206,703	260,000	260,000
3900 Revenue for/On Behalf Payments	1,028,709	1,132,346	1,500,000	1,537,500
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>1,238,110</b>	<b>1,339,049</b>	<b>1,760,000</b>	<b>1,797,500</b>
<b>FEDERAL SOURCES</b>				
4500 Restricted Federal thru State	15,852,151	11,005,450	20,852,000	20,852,000
4950 Donated Commodities	1,711,489		1,712,500	1,712,500
<b>TOTAL FEDERAL SOURCES</b>	<b>17,563,640</b>	<b>11,005,450</b>	<b>22,564,500</b>	<b>22,564,500</b>
<b>TOTAL REVENUES</b>	<b>21,521,687</b>	<b>12,412,414</b>	<b>27,500,000</b>	<b>27,537,500</b>
<b>EXPENDITURES</b>				
<b>FOOD SERVICE OPERATIONS (3100)</b>				
0100 Salaries Personnel Services	7,242,206	6,994,241	9,972,979	9,972,979
0200 Employee Benefits	4,067,609	2,105,423	2,448,343	2,448,343
0280 On Behalf	1,028,709	1,132,346	1,500,000	1,537,500
0300 Purchased Prof and Tech Serv	18,778	96,907	183,000	183,000
0400 Purchased Property Services	496,940	327,959	735,681	735,681
0500 Other Purchased Services	33,940	18,190	104,795	104,795
0600 Supplies & Materials	10,309,558	4,027,436	11,040,492	11,050,192
0700 Property	301,337	335,257	761,740	752,040
0800 Miscellaneous	345			
<b>TOTAL FOOD SERVICE OPERATIONS (3100)</b>	<b>23,499,421</b>	<b>15,037,758</b>	<b>26,747,030</b>	<b>26,784,530</b>
<b>FUND TRANSFERS (5200)</b>				
0900 Other Uses of Funds	365,898		752,970	752,970
<b>TOTAL FUND TRANSFERS (5200)</b>	<b>365,898</b>		<b>752,970</b>	<b>752,970</b>
<b>TOTAL EXPENDITURES</b>	<b>23,865,319</b>	<b>15,037,758</b>	<b>27,500,000</b>	<b>27,537,500</b>