



FAYETTE COUNTY PUBLIC SCHOOLS

2022-2023

Working

Budget

Budget & Financial Planning
Approved: September 26, 2022

2022-2023 WORKING BUDGET GENERAL FUND REVENUES

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
BEGINNING BALANCE	63,636,051	78,807,096	76,000,000	88,000,000
REVENUES				
REVENUE FROM LOCAL SOURCES				
1111 General Real/Tangible Property Tax	210,400,641	223,479,352	222,054,580	236,277,900
1113 PSC Real/Tangible Property Tax	7,684,787	8,299,728	8,197,534	8,525,435
1115 Delinquent Property Tax	2,080,571	525,653	1,500,000	1,500,000
1117 Motor Vehicle Tax	14,514,316	13,860,737	12,800,000	14,500,000
1121 Utilities Tax	22,556,561	22,479,194	20,000,000	23,000,000
1131 Occupational License Tax	40,264,653	38,011,726	37,000,000	43,000,000
1191 Omitted Property Tax	708,703	1,049,429	800,000	520,000
1280 Revenue in Lieu of Taxes	40,655	25,777	38,000	38,000
1310 Tuition from individuals	147,453	58,984	35,000	35,000
1320 Tuition from KY LSD	11,346	32,844	20,000	20,000
1510 Interest Income	51,137	160,062	20,000	200,000
1911 Building Rental	64,879	766	20,000	20,000
1912 Bus Rental	16,524	967,028	100,000	500,000
1920 Contributions/Donations	5,159	10,500	5,000	5,000
1930 Gain/Loss on Sale of Assets	6,352	28,732		6,500
1990 Miscellaneous Revenue	1,793,294	1,400,360	300,000	1,000,000
1997 Other Reimbursements	548,500	755,973	200,000	200,000
TOTAL REVENUE FROM LOCAL SOURCES	300,895,532	311,146,844	303,090,114	329,347,835
REVENUE FROM STATE SOURCES				
3111 SEEK Program	85,302,104	92,715,109	96,643,953	92,181,878
3122 Vocational Transportation	238,632	15,410	125,000	125,000
3129 KSB/KSD Transportation Reimbursement	7,372	10,097		7,000
3130 Nat'l Board Certification Reimbursement	253,807	268,861	220,000	240,000
3800 Telecommunications Tax (restricted state revenue)	1,005,669	1,014,683	750,000	850,000
3900 Revenue for/On Behalf Payments	132,173,637	135,049,902	133,967,538	136,650,000
TOTAL REVENUE FROM STATE SOURCES	218,981,220	229,074,062	231,706,491	230,053,878
FEDERAL REIMBURSEMENT				
4810 Medicaid Reimbursement	510,620	554,780	334,152	500,000
TOTAL FEDERAL REIMBURSEMENT	510,620	554,780	334,152	500,000
INTERFUND TRANSFERS				
5220 Indirect Costs Transfer	2,206,438	6,764,577	8,714,635	8,715,000
TOTAL INTERFUND TRANSFERS	2,206,438	6,764,577	8,714,635	8,715,000
CAPITAL LEASE PROCEEDS				
5500 Capital Lease Proceeds		2,838,793	2,260,000	2,840,000
TOTAL CAPITAL LEASE PROCEEDS	-	2,838,793	2,260,000	2,840,000
TOTAL REVENUE	586,229,861	629,186,152	622,105,392	659,456,713

2022-2023 WORKING BUDGET GENERAL FUND EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
EXPENDITURES				
INSTRUCTION (1000)				
0100 Salaries Personnel Services	190,510,746	198,975,482	219,456,291	246,486,637
0200 Employee Benefits	14,109,967	15,050,501	14,853,635	14,448,440
0280 On Behalf	115,935,030	117,692,920	118,175,513	120,539,038
0300 Purchased Profess & Technical Services	166,699	63,219	168,174	80,432
0400 Purchased Property Services	51,705	122,057	29,671	151,150
0500 Other Purchased Services	46,907	34,183	81,719	82,977
0600 Supplies & Materials	3,299,878	2,949,002	3,747,756	2,416,004
0700 Property	334,583	339,444	185,814	206,754
0800 Miscellaneous	97,812	164,977	428,759	416,846
TOTAL INSTRUCTION (1000)	324,553,327	335,391,786	357,127,332	384,828,278
STUDENT SUPPORT SERVICES (2100)				
0100 Salaries Personnel Services	24,762,700	26,371,630	26,658,131	24,401,454
0200 Employee Benefits	1,478,652	1,639,177	1,613,027	1,519,342
0280 On Behalf	4,009,006	4,074,818	3,384,901	3,452,599
0300 Purchased Profess & Technical Services	252,912	251,436	343,070	4,381,801
0400 Purchased Property Services	2,750	250	4,600	4,600
0500 Other Purchased Services	8,150	11,662	22,630	27,819
0600 Supplies & Materials	44,500	48,320	39,920	93,677
0700 Property		-	-	851
0800 Miscellaneous	300	356	2,000	2,250
TOTAL STUDENT SUPPORT SERVICES (2100)	30,558,969	32,397,650	32,068,278	33,884,393
INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)				
0100 Salaries Personnel Services	12,877,120	15,533,818	18,202,060	17,143,715
0200 Employee Benefits	1,267,124	1,510,116	1,569,381	1,450,083
0280 On Behalf	2,084,766	2,400,211	2,316,146	2,362,469
0300 Purchased Profess & Technical Services	785,856	1,151,367	1,017,277	1,148,265
0400 Purchased Property Services	118,120	74,738	126,003	60,153
0500 Other Purchased Services	90,206	148,379	262,194	289,505
0600 Supplies & Materials	3,069,166	4,927,596	5,440,767	10,963,817
0700 Property	241,746	208,755	276,777	387,637
0800 Miscellaneous	74,177	100,621	146,162	106,564
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)	20,608,282	26,055,600	29,356,768	33,912,208
DISTRICT ADMIN SUPPORT SERVICES (2300)				
0100 Salaries Personnel Services	1,724,255	1,865,019	1,945,111	2,710,163
0200 Employee Benefits	343,661	267,839	273,368	326,439
0280 On Behalf	279,152	288,174	278,328	283,895
0300 Purchased Profess & Technical Services	2,357,073	5,052,643	5,324,538	3,063,237
0400 Purchased Property Services	1,824	19,338	20,566	57,566
0500 Other Purchased Services	25,436	118,809	300,128	163,381
0600 Supplies & Materials	900,606	626,387	984,233	718,968
0700 Property	1,409	3,750	59,400	63,565
0800 Miscellaneous	375,398	142,798	323,366	325,596
TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)	6,008,814	8,384,758	9,509,037	7,712,810

2022-2023 WORKING BUDGET GENERAL FUND EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
SCHOOL ADMIN SUPPORT SERVICES (2400)				
0100 Salaries Personnel Services	22,455,900	23,925,154	24,154,124	24,388,489
0200 Employee Benefits	2,677,993	2,937,684	3,000,315	2,926,345
0280 On Behalf	3,635,542	3,696,800	3,501,889	3,571,927
0300 Purchased Profess & Technical Services	14,133	13,294	23,960	32,428
0400 Purchased Property Services	406,208	507,947	669,963	650,497
0500 Other Purchased Services	35,440	29,612	63,438	68,205
0600 Supplies & Materials	404,774	412,462	326,282	453,141
0700 Property	15,456	46,365	68,993	48,140
0800 Miscellaneous	13,196	14,764	732,778	638,536
TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)	29,658,642	31,584,083	32,541,741	32,777,708
BUSINESS SUPPORT SERVICES (2500)				
0100 Salaries Personnel Services	9,281,051	10,248,561	11,142,694	12,190,801
0200 Employee Benefits	4,319,157	4,484,885	5,192,240	5,624,463
0280 On Behalf	1,502,574	1,583,558	1,406,610	1,434,742
0300 Purchased Profess & Technical Services	3,705,415	4,613,210	4,678,151	3,491,823
0400 Purchased Property Services	961,022	857,290	747,093	491,120
0500 Other Purchased Services	4,789,535	5,124,112	5,116,768	5,481,010
0600 Supplies & Materials	3,179,322	3,338,938	4,439,096	7,127,206
0700 Property	2,178,282	2,811,093	1,934,673	3,520,488
0800 Miscellaneous	33,603	24,813	75,954	76,048
TOTAL BUSINESS SUPPORT SERVICES (2500)	29,949,961	33,086,459	34,733,281	39,437,701
PLANT OPERATION & MAINTENANCE (2600)				
0100 Salaries Personnel Services	15,896,695	17,340,910	18,071,102	16,699,911
0200 Employee Benefits	4,708,900	5,645,173	5,712,943	6,575,267
0280 On Behalf	2,573,626	2,679,434	2,508,130	2,558,293
0300 Purchased Profess & Technical Services	765,245	1,140,703	950,718	4,203,366
0400 Purchased Property Services	7,380,787	10,772,803	14,696,558	9,492,997
0500 Other Purchased Services	9,971	12,612	17,413	26,436
0600 Supplies & Materials	9,556,536	13,463,866	15,527,897	11,674,746
0700 Property	307,308	1,555,292	1,769,243	2,872,933
0800 Miscellaneous	49,048	58,876	77,053	128,299
TOTAL PLANT OPERATION & MAINTENANCE (2600)	41,248,116	52,669,670	59,331,057	54,232,248
STUDENT TRANSPORTATION (2700)				
0100 Salaries Personnel Services	11,350,746	15,024,007	15,360,192	14,335,278
0200 Employee Benefits	3,420,206	4,807,243	3,886,044	4,709,007
0280 On Behalf	1,837,651	2,321,437	2,396,021	2,443,941
0300 Purchased Profess & Technical Services	34,654	41,596	42,000	47,000
0400 Purchased Property Services	23,290	99,360	75,988	413,195
0500 Other Purchased Services	172,339	211,050	224,000	229,000
0600 Supplies & Materials	750,855	2,620,726	1,955,662	2,304,669
0700 Property	30,559	2,869,609	37,000	4,750
0800 Miscellaneous	5,679	15,303	10,000	10,431
TOTAL STUDENT TRANSPORTATION (2700)	17,625,979	28,010,331	23,986,908	24,497,271

2022-2023 WORKING BUDGET GENERAL FUND EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
COMMUNITY SERVICES (3300)				
0100 Salaries Personnel Services	332,802	224,140	405,054	190,117
0200 Employee Benefits	18,619	12,241	22,639	17,807
0280 On Behalf		9,506		
0300 Purchased Profess & Technical Services	6,594	75	10,700	10,700
0400 Purchased Property Services	75	3,573	1,000	1,000
0500 Other Purchased Services		289,981	11,500	11,500
0600 Supplies & Materials	304,039	5,242	295,849	410,724
0700 Property	72		5,746	1,200
0800 Miscellaneous				
TOTAL COMMUNITY SERVICE (3300)	662,201	544,758	752,488	643,048
DEBT SERVICE (5100)				
0800 Miscellaneous	1,720,523	1,698,500	1,698,501	1,681,048
TOTAL DEBT SERVICE (5100)	1,720,523	1,698,500	1,698,501	1,681,048
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	4,827,652	3,123,111	1,000,000	3,000,000
TOTAL FUND TRANSFERS (5200)	4,827,652	3,123,111	1,000,000	3,000,000
CONTINGENCY (5300)				
0840 Contingency			40,000,000	42,850,000
TOTAL CONTINGENCY (5300)	-	-	40,000,000	42,850,000
TOTAL EXPENDITURES	507,422,466	552,946,705	622,105,392	659,456,713

2022-2023 WORKING BUDGET SPECIAL REVENUE

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
BEGINNING BALANCE	988,582	184,496		
REVENUES				
REVENUE FROM LOCAL SOURCES				
1310 Tuition from Individuals	(30,034)	-		
1510 Interest Income				
1637 Non-Reimb Vending Machine Program	4,446	6,615		
1790 Other Student Activity Income				
1900 Other Revenue from Local Source		-		
1919 Other	1,019,262	16,075,137	25,281	
1920 Contributions/Donations	35,055	121,032		
1990 Miscellaneous Revenue	33,582	50,017	1,500	
TOTAL REVENUE FROM LOCAL SOURCES	1,062,311	16,252,801	26,781	-
REVENUE FROM STATE SOURCES				
3111 Seek Program	5,186,357	-		
3200 Restricted State Revenue	13,058,687	15,674,956	5,898,745	
TOTAL REVENUE FROM STATE SOURCES	18,245,044	15,674,956	5,898,745	-
FEDERAL REIMBURSEMENT				
4200 Unrestricted Federal Revenue Thru State				
4300 Restricted Direct Federal	108,127	109,584		
4500 Restricted Federal Thru State	48,857,444	55,950,745	92,656,542	97,988,338
4700 Federal Revenue Thru Intermediate Source	165,142	373,799		
TOTAL FEDERAL REIMBURSEMENT	49,130,713	56,434,128	92,656,542	97,988,338
INTERFUND TRANSFERS				
5210 Fund Transfer	773,547	805,429		
5241 NCLB Transfer - From Title II		507,124		
5251 Flex Focus Transfer from ESS	13,947	707,255		
5252 Flex Focus Transfer from PD				
5253 Flex Focus Transfer from IR				
5254 Flex Focus Transfer from SS				
5261 FF Transfer to FF Operational				
TOTAL INTERFUND TRANSFERS	787,494	2,019,808	-	
TOTAL REVENUE	70,214,143	90,566,189	98,582,068	97,988,338

2022-2023 WORKING BUDGET SPECIAL REVENUE EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
INSTRUCTION (1000)				
0100 Salaries Personnel Services	23,317,632	36,341,901	79,486,053	95,953,924
0200 Employee Benefits	5,365,431	7,368,540	3,180,407	
0280 On Behalf		3,079,022		
0300 Purchased Profess & Technical Services	2,045,377	106,403	164,010	
0400 Purchased Property Services	38,617	602,158	49,749	
0500 Other Purchased Services	78,541	7,414,976	174,926	
0600 Supplies & Materials	5,317,265	3,337,245	1,465,952	
0700 Property	743,477	105,901	267,464	
0800 Miscellaneous	20,857		63,348	
TOTAL INSTRUCTION (1000)	36,927,197	58,356,145	84,851,909	95,953,924
STUDENT SUPPORT SERVICES (2100)				
0100 Salaries Personnel Services	1,202,564	1,468,366	455,146	
0200 Employee Benefits	394,209	413,543	162,353	
0280 On Behalf		12,043		
0300 Purchased Profess & Technical Services	750	-		
0400 Purchased Property Services		4,419		
0500 Other Purchased Services	136	19,360		
0600 Supplies & Materials	22,398	22,199		
0700 Property		31,282		
0800 Miscellaneous		-		
TOTAL STUDENT SUPPORT SERVICES (2100)	1,620,057	1,971,213	617,499	-
INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)				
0100 Salaries Personnel Services	1,870,320	2,599,573	654,675	
0200 Employee Benefits	449,398	569,799	215,932	
0280 On Behalf		-		
0300 Purchased Profess & Technical Services	8,939	12,681		
0400 Purchased Property Services		-		
0500 Other Purchased Services	613	18,502		
0600 Supplies & Materials	78,120	71,346		
0700 Property	1,603,550	1,035		
0800 Miscellaneous				
TOTAL INSTRUCTIONAL STAFF SUPPORT SERVICES (2200)	4,010,940	3,272,936	870,607	-
DISTRICT ADMIN SUPPORT SERVICES (2300)				
0100 Salaries Personnel Services				
0200 Employee Benefits				
0280 On Behalf		2,642		
0300 Purchased Profess & Technical Services	2,411,124	1,946		
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials		29,258		
0700 Property				
0800 Miscellaneous				
TOTAL DISTRICT ADMIN SUPPORT SERVICES (2300)	2,411,124	33,847	-	-

2022-2023 WORKING BUDGET SPECIAL REVENUE EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
SCHOOL ADMIN SUPPORT SERVICES (2400)				
0100 Salaries Personnel Services	324,010	355,736	158,654	
0200 Employee Benefits	94,138	89,683	54,669	
0280 On Behalf		743		
0300 Purchased Profess & Technical Services				
0400 Purchased Property Services	83,083	1,166		
0500 Other Purchased Services				
0600 Supplies & Materials	5,482			
0700 Property				
0800 Miscellaneous	190			
TOTAL SCHOOL ADMIN SUPPORT SERVICES (2400)	506,903	447,327	213,323	-
BUSINESS SUPPORT SERVICES (2500)				
0100 Salaries Personnel Services	871,553	3,451,429		
0200 Employee Benefits	17,139	947,247		
0280 On Behalf		416,492		
0300 Purchased Profess & Technical Services	194,881	14,422		
0400 Purchased Property Services	-	320,188		
0500 Other Purchased Services	586,232	4,667,155		
0600 Supplies & Materials	7,730,679	536,921		
0700 Property	981,361			
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL BUSINESS SUPPORT SERVICES (2500)	10,381,844	10,353,855	-	-
PLANT OPERATION & MAINTENANCE (2600)				
0100 Salaries Personnel Services	312,593	332,549	98,264	
0200 Employee Benefits	94,361	53,659	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		928		
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL PLANT OPERATION & MAINTENANCE (2600)	4,642,641	387,136	133,304	-
STUDENT TRANSPORTATION (2700)				
0100 Salaries Personnel Services	593,848	1,340,698		
0200 Employee Benefits	175,937	418,100		
0280 On Behalf				
0300 Purchased Profess & Technical Services	18,230	6,745		
0400 Purchased Property Services				
0500 Other Purchased Services		87,925		
0600 Supplies & Materials	412,969	77,576		
0700 Property				
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION (2700)	1,200,984	1,931,043	-	-

2022-2023 WORKING BUDGET SPECIAL REVENUE EXPENDITURES

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
FOOD SERVICE OPERATION (3100)				
0100 Salaries Personnel Services	1,425,896	603,724		
0200 Employee Benefits	986,246	194,109		
0280 On Behalf				
0300 Purchased Profess & Technical Services	40,440	77,873		
0400 Purchased Property Services				
0500 Other Purchased Services				
0600 Supplies & Materials		1,058		
0700 Property				
0800 Miscellaneous				
TOTAL FOOD SERVICE OPERATION (3100)	2,452,581	876,764	-	-
DAY CARE OPERATIONS (3200)				
0100 Salaries Personnel Services	218,997	1,602,244		
0200 Employee Benefits	39,847	286,791		
0600 Supplies & Materials	44,190	113,227		
TOTAL DAY CARE OPERATIONS (3200)	303,034	2,002,261		
COMMUNITY SERVICES (3300)				
0100 Salaries Personnel Services	2,617,665	2,920,470	3,202,013	
0200 Employee Benefits	142,804	194,903	313,793	
0280 On Behalf				
0300 Purchased Profess & Technical Services	24,682	209,637	530,888	
0400 Purchased Property Services	825		1,800	
0500 Other Purchased Services	16,286	25,045	73,943	
0600 Supplies & Materials	519,108	340,041	718,178	
0700 Property	15,383	1,831	5,600	
0800 Miscellaneous	15,206	13,580	42,768	
TOTAL COMMUNITY SERVICE (3300)	3,351,959	3,705,507	4,888,983	-
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	2,220,385	7,228,155	7,006,443	2,034,414
TOTAL FUND TRANSFERS (5200)	2,220,385	7,228,155	7,006,443	2,034,414
TOTAL EXPENDITURES	70,029,649	90,566,189	98,582,068	97,988,338

2022-2023 WORKING BUDGET CAPITAL OUTLAY

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

2022-2023 WORKING BUDGET BUILDING FUND

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
BEGINNING BALANCE	2,987,699	-		
REVENUES				
REVENUE FROM LOCAL SOURCES				
1111 General Real/Tangible Property Tax	35,254,406	32,942,683	32,942,683	54,112,124
1113 PSC Real/Tangible Property Tax	805,451	834,345	834,345	1,122,301
1115 Delinquent Property Tax				
1117 Motor Vehicle Tax	1,217,289	1,419,622	1,217,290	1,349,610
1510 Interest Income				
TOTAL REVENUE FROM LOCAL SOURCES	37,277,146	35,196,649	34,994,318	56,584,035
REVENUE FROM STATE SOURCES				
3200 Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES				
INTERFUND TRANSFERS				
5210 Fund Transfer				
5220 Indirect Costs Transfer				
5311 Sale of Land and Improvements				
5312 Loss Comp - Land & Improvements				
5331 Sale of Buildings				
5332 Loss Comp - Buildings				
5341 Sale of Equipment Etc				
5342 Loss Comp - Equipment Etc				
TOTAL INTERFUND TRANSFERS				
TOTAL REVENUES	37,277,146	35,196,649	34,994,318	56,584,035
EXPENDITURES				
SITE ACQUISITION (4100)				
0300 Purchased Professional and Technical Services				
0500 Other Purchased Services				
0700 Property				
TOTAL SITE ACQUISITION (4100)				
SITE IMPROVEMENT (4200)				
0300 Purchased Professional & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL SITE IMPROVEMENT (4200)				
NEW BUILDING CONSTRUCTION (4500)				
0300 Purchased Professional & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL NEW BUILDING CONSTRUCTION (4500)				
BUILDING RENOVATIONS/ADDITIONS (4600)				
0300 Purchased Professional & Tech Services				
0400 Purchased Property Services				
0700 Property				
TOTAL BUILDING RENOVATIONS/ADDITIONS (4600)				
DEBT SERVICE (5100)				
0300 Purchased Professional & Tech Services				
0400 Purchased Property Services				
0800 Miscellaneous				
0900 Other Uses of Funds				
TOTAL DEBT SERVICE (5100)			-	
FUND TRANSFERS (5200)				
0900 Other Uses of Funds	37,399,576	34,805,887	34,994,318	56,584,035
TOTAL FUND TRANSFERS (5200)	37,399,576	34,805,887	34,994,318	56,584,035
TOTAL EXPENDITURES	40,387,275	34,805,887	34,994,318	56,584,035

2022-2023 WORKING BUDGET FOOD SERVICE

FUNCTION AND ACCOUNT DESCRIPTION	FY21 Actual	FY22 Actual (Unaudited)	FY22 Working Budget	FY23 Working Budget
BEGINNING BALANCE	3,731,018	621,552		
REVENUES				
REVENUE FROM LOCAL SOURCES				
1510 Interest Income				
1611 Reimbursable Lunch	10		481,795	
1612 Reimbursable Breakfast	105		242,340	
1624 Non-Reimbursable A La Carte Prg	2,702	233,623	470,255	250,000
1629 Non-Reimbursable Other Food Prg	17,490	344,449	1,770,990	349,604
1690 Food Service Rebates	3,645	10,139	34,620	15,000
1990 Miscellaneous Revenue	43,962	36,674	175,000	35,000
1994 Return for Insufficient Checks		(120)	500	1,000
TOTAL REVENUE FROM LOCAL SOURCES	67,915	624,764	3,175,500	650,604
REVENUE FROM STATE SOURCES				
3200 Restricted State Revenue	206,703	212,338	260,000	220,000
3900 Revenue for/On Behalf Payments	1,132,346	1,499,456	1,537,500	1,500,000
TOTAL REVENUE FROM STATE SOURCES	1,339,049	1,711,794	1,797,500	1,720,000
FEDERAL SOURCES				
4500 Restricted Federal thru State	10,705,450	28,436,585	20,852,000	25,662,250
4950 Donated Commodities	599,358	2,707,198	1,712,500	1,750,000
TOTAL FEDERAL SOURCES	11,304,808	31,143,783	22,564,500	27,412,250
TOTAL REVENUES	16,442,790	34,101,893	27,537,500	29,782,854
EXPENDITURES				
FOOD SERVICE OPERATIONS (3100)				
0100 Salaries Personnel Services	6,994,241	9,704,263	9,972,979	9,112,000
0200 Employee Benefits	4,218,301	3,119,642	2,448,343	2,645,855
0280 On Behalf	1,132,346	1,499,564	1,537,500	1,500,000
0300 Purchased Prof and Tech Serv	97,740	89,514	183,000	190,000
0400 Purchased Property Services	354,439	499,935	735,681	1,217,300
0500 Other Purchased Services	19,759	27,311	104,795	100,659
0600 Supplies & Materials	4,782,033	13,007,797	11,050,192	13,106,040
0700 Property	335,257	183,648	752,040	1,111,000
0800 Miscellaneous		55		
TOTAL FOOD SERVICE OPERATIONS (3100)	17,934,116	28,131,729	26,784,530	28,982,854
FUND TRANSFERS (5200)				
0900 Other Uses of Funds		750,801	752,970	800,000
TOTAL FUND TRANSFERS (5200)		750,801	752,970	800,000
TOTAL EXPENDITURES	17,934,116	28,882,530	27,537,500	29,782,854

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.