



A Tradition of Excellence

2008-2009 Tentative Budget

Prepared by the Office of Budget & Staffing

Approved: May 19, 2008

2008-2009 Tentative Budget Summary

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$22,185,426
Estimated Tax Receipts	\$172,734,280	
Additional General Fund Receipts	\$72,957,491	
Total Other Receipts and Cash Balances	\$83,965,565	
Total All Estimated Receipts		\$329,657,336
Grand Total Estimated Receipts Plus Beginning General Fund Cash Balance		\$351,862,761

ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$139,635,814	
2100-2199 Student Support Programs	\$15,560,625	
2200-2299 Instruc. Staff Support Svs	\$14,846,781	
2300-2399 District Admin Support Svs	\$3,566,503	
2400-2499 School Admin Support Svs	\$14,843,434	
2500-2599 Business Support Svs	\$16,891,984	
2600-2699 Plant Oper & Maint	\$32,958,315	
2700-2799 Student Transportation	\$10,696,629	
5100-5199 Debt Service	\$1,306,937	
5200-5299 Fund Transfers	\$984,750	
5300-5399 Contingency	\$16,585,426	
FUND 1 TOTAL ESTIMATED GENERAL FUND EXPENDITURES		\$267,897,197
FUND 2 Special Revenue Prog	\$37,674,874	
FUND 51 School Food Svs. Prog	\$16,990,000	
FUND 310 SEEK Capital Outlay	\$3,089,070	
FUND 320 FSPK Building Fund	\$26,211,620	
TOTAL ESTIMATED EXPENDITURES (Funds 2, 51, 310 & 320)		\$83,965,564
GRAND TOTAL ESTIMATED EXPENDITURES		\$351,862,761

**2008-2009 Tentative Budget
GEN FUND REVENUES**

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Working and 2008-2009 Tentative	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
Revenue					
Beginning Balance	\$37,440,438	\$38,711,342	\$22,185,426	(\$16,525,916)	-42.69%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$98,563,476	\$106,041,110	\$111,873,371	\$5,832,261	5.50%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property Tax	\$3,492,228	\$2,715,000	\$1,840,000	(\$875,000)	-32.23%
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$1,403,657	\$1,000,000	\$1,000,000	\$0	
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$9,441,144	\$9,153,299	\$9,382,131	\$228,832	2.50%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$112,900,505	\$118,909,409	\$124,095,503	\$5,186,094	4.36%
SALES AND USE TAXES					
1121 Utilities Tax	\$18,727,946	\$19,477,064	\$19,866,605	\$389,541	2.00%
3200 Telecommunications Tax (restricted state revenue)	\$993,345	\$894,011	\$894,011	\$0	
TOTAL SALES AND USE TAXES	\$19,721,291	\$20,371,074	\$20,760,616	\$389,541	1.91%
INCOME TAXES					
1131 Occupational License Tax	\$27,878,162	\$27,878,162	\$27,878,162	\$0	
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$720,022	\$0	\$0		
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$28,598,184	\$27,878,162	\$27,878,162	\$0	
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$15,423	\$17,280	\$17,280	\$0	
TOT REV - OTHER LOCAL GOV'T UNITS	\$15,423	\$17,280	\$17,280	\$0	
TUITION					
1310 Tuition from individuals	\$248,781	\$33,056	\$33,056	\$0	100.00%
1320 Tuition from KY LSD	\$79,689	\$59,767	\$44,825	(\$14,942)	-25.00%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$328,470	\$92,823	\$77,881	(\$14,942)	-16.10%
TRANSPORTATION FEES					
1410 Transportation Fees - Individuals	\$0	\$0	\$0		
1420 Transportation Fees - KY LSD	\$0	\$0	\$0		
1430 Transportation Fees - Non KY LSD	\$0	\$0	\$0		
1441 Transportation Fees - Non Public Schools	\$0	\$0	\$0		
1442 Transportation Fees - Fiscal Ct	\$0	\$0	\$0		
TOTAL TRANSPORTATION FEES	\$0	\$0	\$0		
EARNINGS ON INVESTMENTS					
1510 Interest Income	\$4,362,538	\$3,057,579	\$1,834,547	(\$1,223,032)	-40.00%
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$4,362,538	\$3,057,579	\$1,834,547	(\$1,223,032)	-40.00%
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$137,752	\$148,530	\$148,530	\$0	
1912 Bus Rental	\$258,437	\$263,606	\$268,878	\$5,272	2.00%
1920 Contributions/Donations	\$3,250	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$133,175	\$0	\$0		
1931 Gain on Sale of Land & Building	\$2,002	\$0	\$0		
1942 Textbook Rentals	\$272,280	\$272,280	\$0	(\$272,280)	-100.00%
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditure	\$21,216	\$0	\$0		
1990 Miscellaneous Revenue	\$1,746,641	\$1,234,562	\$987,650	(\$246,912)	-20.00%
1997 Medicare Reimbursement	\$99,186	\$98,194	\$97,212	(\$982)	-1.00%
TOT OTHER REV FROM LOCAL SOURCES	\$2,673,939	\$2,017,172	\$1,502,270	(\$514,902)	-25.53%
TOTAL REVENUE LOCAL SOURCES	\$168,600,350	\$172,343,499	\$176,166,258	\$3,822,759	2.22%
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		

**2008-2009 Tentative Budget
GEN FUND REVENUES**

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Working and 2008-2009 Tentative	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
Revenue					
REVENUE FROM STATE SOURCES					
STATE PROGRAMS					
3111 SEEK Program	\$63,523,207	\$70,921,636	\$68,430,645	(\$2,490,991)	-3.51%
TOTAL STATE PROGRAMS	\$63,523,207	\$70,921,636	\$68,430,645	(\$2,490,991)	-3.51%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$77,815	\$70,000	\$70,000	\$0	100.00%
3125 Bus Driver Training Reimbursement	\$1,728	\$0	\$0		
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3127 Flexible Spending Refund	\$91,034	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$3,098	\$0	\$0		
TOTAL OTHER STATE FUNDING	\$173,675	\$70,000	\$70,000	\$0	
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$84,164	\$0	\$0		
TOTAL EXPENDITURE REIMBURSEMENT	\$84,164	\$0	\$0		
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
OTHER STATE FUNDING					
3900 Revenue for/On Behalf Payments	\$42,898,658	\$0	\$0		
TOT REV FROM STATE SOURCES	\$106,595,540	\$70,991,636	\$68,500,645	(\$2,490,991)	-3.51%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$451,156	\$442,133	\$0	(\$442,133)	-100.00%
TOTAL FEDERAL REIMBURSEMENTS	\$451,156	\$442,133	\$0	(\$442,133)	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$451,156	\$442,133	\$0	(\$442,133)	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,485,186	\$1,138,742	\$1,024,868	(\$113,874)	-10.00%
TOTAL INTERFUND TRANSFERS	\$1,485,186	\$1,138,742	\$1,024,868	(\$113,874)	-10.00%
SALE/COMPEN FOR LOSS OF ASSETS					
5311 Sale of Land and Improvements	\$0	\$0	\$0		
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$410,000	\$0	\$0		
5332 Loss Comp - Buildings	\$0	\$0	\$0		
5341 Sale of Equipment	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
TOT SALE/COMP FOR LOSS OF ASSETS	\$410,000	\$0	\$0		
TOTAL OTHER RECEIPTS	\$1,895,186	\$1,138,742	\$1,024,868	(\$113,874)	-10.00%
TOTAL RECEIPTS	\$277,626,396	\$244,916,010	\$245,691,771	\$2,317,894	0.95%
TOTAL REVENUES	\$315,066,834	\$283,627,352	\$267,897,197	(\$14,208,022)	-5.01%

**2008-2009 Tentative Budget
GEN FUND EXPENDITURES**

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Working and 2008-2009 Tentative	Comments
	ACTUAL	WORKING	TENTATIVE	Amount	
Expenditures					
1000 INSTRUCTION					
0100 Salaries Personnel Services	\$116,808,686	\$125,117,744	\$130,122,454	\$5,004,710	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$39,395,391	\$4,607,985	\$4,792,304	\$184,319	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$58,151	\$157,281	\$12,755	(\$144,526)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$64,461	\$32,497	\$31,225	(\$1,272)	
0500 Other Purchased Services	\$801,641	\$49,612	\$22,987	(\$26,625)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$3,154,399	\$3,417,764	\$3,995,562	\$577,798	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$587,801	\$563,243	\$355,984	(\$207,259)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$290,216	\$400,844	\$302,543	(\$98,301)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0999 Beginning Balance - non recurring		\$10,626,426			
TOTAL INSTRUCTION	\$161,160,746	\$148,073,396	\$139,635,814	(\$8,437,582)	
2100 STUDENT SUPPORT SERVICES					
0100 Salaries Personnel Services	\$11,991,686	\$14,140,201	\$14,705,809	\$565,608	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,017,077	\$355,340	\$369,554	\$14,214	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$434,569	\$563,332	\$453,053	(\$110,279)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$0	\$0	\$0		
0500 Other Purchased Services	\$4,975	\$7,200	\$7,450	\$250	
0600 Supplies & Materials	\$23,240	\$30,100	\$23,104	(\$6,996)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$0	\$1,798	\$1,405	(\$393)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$3,117	\$250	\$250		
TOTAL STUDENT SUPPORT SERV	\$14,474,664	\$15,098,221	\$15,560,625	\$462,404	
2200 INSTRUCTIONAL STAFF SUPPORT SERV					
0100 Salaries Personnel Services	\$8,809,572	\$12,275,493	\$12,766,513	\$491,020	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$1,599,435	\$431,597	\$448,861	\$17,264	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$192,384	\$368,852	\$204,566	(\$164,286)	2007-2008 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$16,198	\$392,030	\$25,001	(\$367,029)	2007-2008 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$115,251	\$177,636	\$123,906	(\$53,730)	2007-2008 Working Budget included open purchase orders from previous year
0600 Supplies & Materials	\$1,021,697	\$1,290,064	\$998,572	(\$291,492)	
0700 Property	\$340,781	\$652,471	\$182,054	(\$470,417)	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$2,060,424	\$1,069,010	\$97,308	(\$971,702)	School Contingency Accounts
TOTAL INSTRUC. STAFF SUPPORT SERV	\$14,155,742	\$16,657,153	\$14,846,781	(\$1,810,372)	
2300 DISTRICT ADMIN SUPPORT SERV					
0100 Salaries Personnel Services	\$1,248,124	\$1,512,921	\$1,573,438	\$60,517	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$273,342	\$177,891	\$185,007	\$7,116	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$1,630,939	\$1,763,712	\$1,532,002	(\$231,710)	2007-2008 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$7,244	\$17,985	\$9,375	(\$8,610)	
0500 Other Purchased Services	\$92,746	\$134,682	\$98,888	(\$35,794)	
0600 Supplies & Materials	\$166,112	\$125,815	\$83,049	(\$42,766)	2007-2008 Working Budget included open purchase orders from previous year
0700 Property	\$27,168	\$38,409	\$25,367	(\$13,042)	
0800 Miscellaneous	\$45,261	\$406,712	\$59,378	(\$347,334)	

**2008-2009 Tentative Budget
GEN FUND EXPENDITURES**

2006-2007	2007-2008	2008-2009	Change between 2007-2008 Working and 2008-2009 Tentative	Comments
ACTUAL	WORKING	TENTATIVE	Amount	

Expenditures

0840 Contingency	\$0	\$0	\$0		
TOTAL DISTRICT ADMIN SUPPORT SERV	\$3,490,936	\$4,178,127	\$3,566,503	(\$611,624)	
2400 SCHOOL ADMIN SUPPORT SERVICES					
0100 Salaries Personnel Services	\$10,834,483	\$12,482,619	\$12,981,924	\$499,305	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,402,678	\$862,765	\$897,276	\$34,511	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$2,884	\$29,220	\$4,500	(\$24,720)	
0400 Purchased Property Services	\$746,012	\$822,707	\$736,849	(\$85,858)	2007-2008 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$22,883	\$38,257	\$33,670	(\$4,587)	
0600 Supplies & Materials	\$166,473	\$177,739	\$130,567	(\$47,172)	2007-2008 Working Budget included open purchase orders from previous year
0700 Property	\$27,354	\$104,318	\$58,649	(\$45,669)	
0800 Miscellaneous	\$9,696	\$214,231	\$0	(\$214,231)	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$14,212,463	\$14,731,856	\$14,843,434	\$111,578	
2500 BUSINESS SUPPORT SERVICES					
0100 Salaries Personnel Services	\$5,130,389	\$5,586,898	\$5,810,374	\$223,476	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,824,334	\$2,696,144	\$2,803,990	\$107,846	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$624,786	\$961,504	\$725,400	(\$236,104)	
0400 Purchased Property Services	\$409,968	\$471,449	\$455,386	(\$16,063)	Decreased cost in copier rental contract for printing
0500 Other Purchased Services	\$2,816,465	\$4,200,627	\$4,200,499	(\$128)	
0600 Supplies & Materials	\$1,301,379	\$1,617,818	\$1,675,200	\$57,382	2007-2008 Working Budget included open purchase orders from previous year
0700 Property	\$922,700	\$2,197,659	\$1,120,549	(\$1,077,110)	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$98,576	\$329,177	\$100,586	(\$228,591)	
0900 Other Uses of Funds	\$0	\$0	\$0		
TOTAL BUSINESS SUPPORT SERVICES	\$14,128,597	\$18,061,276	\$16,891,984	(\$1,169,292)	
2600 PLANT OPERATION & MAINTENANCE					
0100 Salaries Personnel Services	\$10,345,566	\$11,754,598	\$12,224,782	\$470,184	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$3,634,305	\$2,881,815	\$2,997,088	\$115,273	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$150,321	\$434,386	\$199,857	(\$234,529)	2007-2008 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$7,539,704	\$8,078,321	\$8,340,506	\$262,185	2007-2008 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$8,070	\$28,413	\$15,938	(\$12,475)	
0600 Supplies & Materials	\$8,384,492	\$8,905,279	\$8,453,818	(\$451,461)	2007-2008 Working Budget included open purchase orders from previous year
0700 Property	\$491,424	\$410,588	\$686,748	\$276,160	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$39,187	\$41,200	\$39,578	(\$1,622)	
0900 Other Uses of Funds	\$0	\$0	\$0		
TOTAL PLANT OPERATION & MAINTENANCE	\$30,593,069	\$32,534,600	\$32,958,315	\$423,715	
2700 STUDENT TRANSPORTATION					
0100 Salaries Personnel Services	\$6,361,739	\$7,357,643	\$7,651,949	\$294,306	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,374,695	\$1,741,147	\$1,810,793	\$69,646	decrease due to self insured workers comp calculation
0300 Purchased Profess & Technical Services	\$34,966	\$55,644	\$47,854	(\$7,790)	
0400 Purchased Property Services	\$36,798	\$83,688	\$27,671	(\$56,017)	
0500 Other Purchased Services	\$21,131	\$447,918	\$104,857	(\$343,061)	
0600 Supplies & Materials	\$1,038,764	\$2,923,657	\$1,035,895	(\$1,887,762)	2007-2008 Working Budget included open purchase orders from previous year and increase cost in Diesel Fuel
0700 Property	\$62,366	\$556,162	\$17,610	(\$538,552)	2007-2008 Working Budget included open purchase orders from previous year

**2008-2009 Tentative Budget
GEN FUND EXPENDITURES**

2006-2007	2007-2008	2008-2009	Change between 2007-2008 Working and 2008-2009 Tentative	Comments
ACTUAL	WORKING	TENTATIVE	Amount	

Expenditures

0800 Miscellaneous	\$0	\$0	\$0	
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION	\$9,930,459	\$13,165,859	\$10,696,629	(\$2,469,230)
5100 DEBT SERVICE				
0900 Other Uses of Funds	\$1,045,783	\$1,751,610	\$1,306,937	(\$444,673)
Total Debt Service	\$1,045,783	\$1,751,610	\$1,306,937	(\$444,673)
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$663,032	\$764,629	\$984,750	\$220,121
5300 CONTINGENCY				
0840 Contingency	\$0	\$16,585,426	\$16,585,426	District Contingency
TOTAL EXPENDITURES	\$263,855,491	\$281,602,153	\$267,897,197	(\$13,704,956)
Revenue vs. Expenditures			\$0	

**2008-2009 Tentative Budget
SPECIAL REVENUE**

	2006-2007 ACTUAL	2007-2008 WORKING	2008-2009 TENTATIVE	COMMENTS
Revenue				
Beginning Balance	\$0	\$0	\$0	
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
1200 Revenue from Other Local Sources	\$4,383	\$4,427	\$4,515	
1310 Tuition from Individuals	\$231,282	\$233,595	\$238,267	
TOTAL TUITION	\$235,665	\$238,022	\$242,782	
EARNINGS ON INVESTMENTS				
1510 Interest Income	\$26,127	\$26,388	\$0	
TOTAL EARNINGS ON INVESTMENTS	\$26,127	\$0	\$0	
STUDENT ACTIVITIES				
1760 Board Contributions (Activity)	\$0	\$0	\$0	
TOTAL STUDENT ACTIVITIES	\$0	\$0	\$0	
COMMUNITY SERVICE ACTIVITIES				
1800 Community Service Activities	\$6,116	\$6,177	\$6,301	
TOTAL COMMUNITY SERVICE ACTIVITIES	\$6,116	\$6,177	\$6,301	
OTHER REVENUE FROM LOCAL SOURCES				
1900 Other Revenue from Local Sources	\$56,935	\$57,504	\$58,654	
1920 Contributions/Donations	\$296,423	\$299,387	\$305,375	
1925 Reimbursements (Non-Gvt)	\$159,305	\$162,491	\$165,741	
1951 Service to Ky LSD	\$0	\$0	\$0	
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0	
1990 Miscellaneous Revenue	\$168,219	\$169,901	\$173,299	
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0	
TOTAL OTHER REVENUE OTHER SOURCES	\$680,882	\$689,284	\$703,070	
TOTAL REVENUE FROM LOCAL SOURCES	\$948,790	\$933,483	\$952,152	
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3111 Seek Program	\$0	\$0	\$0	
3131 Textbook Reimbursement	\$0	\$0	\$0	
TOTAL OTHER STATE FUNDING	\$0	\$0	\$0	
RESTRICTED				
3200 Restricted State Revenue	\$12,590,881	\$12,716,790	\$12,971,126	
TOTAL RESTRICTED	\$12,590,881	\$12,716,790	\$12,971,126	
TOTAL REVENUE FROM STATE SOURCES	\$12,590,881	\$12,716,790	\$12,971,126	
REVENUE FROM FEDERAL SOURCES				
FEDERAL SOURCES				
4300 Restricted Direct Federal	\$793,878	\$801,817	\$817,853	
4500 Restricted Federal Thru State	\$22,824,253	\$23,052,496	\$22,676,299	
4700 Federal Revenue Thru Intermediate SRC	\$249,897	\$252,396	\$257,444	
4810 Medicare Reimbursement	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES	\$23,868,028	\$24,106,708	\$23,751,596	
TOT REV FROM FEDERAL SOURCES	\$36,458,909	\$36,823,498	\$36,722,722	
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 Fund Transfer	\$461,494	\$466,109	\$0	
TOTAL INTERFUND TRANSFERS	\$461,494	\$466,109	\$0	
SALE OR COMPEN FOR LOSS OF ASSETS				
5332 Loss Compensation - Buildings	\$0	\$0	\$0	
5341 Sale of Equipment Etc	\$0	\$0	\$0	
5342 Loss Compen - Equipment Etc	\$0	\$0	\$0	
TOT SALE OR COMPEN LOSS OF ASSETS	\$0	\$0	\$0	
TOTAL OTHER RECEIPTS	\$461,494	\$466,109	\$0	
TOTAL RECEIPTS	\$37,869,193	\$38,223,090	\$37,674,874	
TOTAL REVENUES	\$37,869,193	\$38,223,090	\$37,674,874	

2008-2009 Tentative Budget SPEC REV EXPENDITURES

2006-2007 ACTUAL	2007-2008 WORKING	2008-2009 TENTATIVE	COMMENTS
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Expenditures

1000 INSTRUCTION

0100 Salaries Personnel Services	\$17,149,624	\$17,492,616	\$17,842,469
0200 Employee Benefits	\$3,028,959	\$3,089,538	\$3,151,329
0300 Purchased Profess & Technical Ser	\$361,872	\$369,109	\$376,492
0400 Purchased Property Services	\$138,677	\$141,451	\$144,280
0500 Other Purchased Services	\$614,427	\$626,716	\$639,250
0600 Supplies & Materials	\$3,218,981	\$3,283,361	\$3,349,028
0700 Property	\$746,061	(\$156,059)	(\$159,180)
0800 Miscellaneous	\$117,260	\$119,605	\$121,997
0900 Other Uses of Funds	\$15,330	\$15,637	\$3,247
TOTAL INSTRUCTION	\$25,391,191	\$24,981,974	\$25,468,911

2100 STUDENT SUPPORT SERVICES

0100 Salaries Personnel Services	\$971,995	\$991,435	\$1,011,264
0200 Employee Benefits	\$259,680	\$264,874	\$270,171
0300 Purchased Profess & Technical Ser	\$113,657	\$115,930	\$118,249
0400 Purchased Property Services	\$5,661	\$5,774	\$5,890
0500 Other Purchased Services	\$102,748	\$104,803	\$106,899
0600 Supplies & Materials	\$225,623	\$230,135	\$234,738
0700 Property	\$22,254	\$22,699	\$23,153
0800 Miscellaneous	\$2,166	\$2,209	\$2,254
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL STUDENT SUPPORT SERVICES	\$1,703,784	\$1,737,860	\$1,772,617

2200 INSTRUCTIONAL STAFF SUPPORT SERV

0100 Salaries Personnel Services	\$3,436,928	\$4,122,725	\$3,425,485
0200 Employee Benefits	\$453,166	\$462,229	\$471,474
0300 Purchased Profess & Technical Ser	\$296,620	\$302,552	\$308,603
0400 Purchased Property Services	\$24,788	\$25,284	\$25,789
0500 Other Purchased Services	\$470,285	\$479,691	\$489,285
0600 Supplies & Materials	\$593,890	\$605,768	\$617,883
0700 Property	\$468,760	\$478,135	\$487,698
0800 Miscellaneous	\$93,403	\$95,271	\$97,176
0900 Other Uses of Funds	\$0	\$0	\$0
TOT INSTRUC. STAFF SUPPORT SERVICES	\$5,837,840	\$6,571,655	\$5,923,394

2300 DISTRICT ADMIN SUPPORT SERVICES

0100 Salaries Personnel Services	\$77	\$0	\$0
0200 Employee Benefits	\$16	\$0	\$0
0300 Purchased Profess & Technical Ser	\$60	\$0	\$0
0500 Other Purchased Services	\$1,271	\$0	\$0

2008-2009 Tentative Budget SPEC REV EXPENDITURES

2006-2007 ACTUAL	2007-2008 WORKING	2008-2009 TENTATIVE	COMMENTS
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Expenditures

0600 Supplies & Materials	\$1,583	\$0	\$0
0700 Property	\$1,289	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$4,296	\$0	\$0

2400 SCHOOL ADMINISTRATIVE SUPPORT

0100 Salaries Personnel Services	\$669,758	\$683,153	\$696,816
0200 Employee Benefits	\$94,826	\$96,723	\$98,657
0400 Purchased Property Services	\$23,968	\$24,447	\$24,936
0600 Supplies & Materials	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL SCHOOL ADMIN SUPPORT	\$788,552	\$804,323	\$820,410

2500 BUSINESS SUPPORT SERVICES

0600 Supplies & Materials	\$6,980	\$0	\$0
0700 Property	\$3,666	\$0	\$0
TOTAL BUSINESS SUPPORT SERVICES	\$6,980	\$0	\$0

2600 PLANT OPERATION & MAINTENANCE

0100 Salaries Personnel Services	\$195,734	\$199,649	\$203,642
0200 Employee Benefits	\$37,179	\$37,923	\$38,681
0300 Purchased Profess & Technical Ser	\$298	\$304	\$310
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$5,499	\$5,609	\$5,721
0600 Supplies & Materials	\$30,502	\$31,112	\$31,734
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$266	\$271	\$277
TOTAL PLANT OPERATION & MAINTENANCE	\$269,478	\$274,868	\$280,365

2700 STUDENT TRANSPORTATION

0600 Supplies & Materials	\$102,622	\$0	\$0
TOTAL STUDENT TRANSPORTATION	\$102,622	\$0	\$0

2900 OTHER INSTRUCTIONAL

0100 Salaries Personnel Services	\$61,960	\$63,199	\$64,463
0200 Employee Benefits	\$19,642	\$20,035	\$20,436
TOTAL OTHER INSTRUCTIONAL	\$81,602	\$83,234	\$84,899

3300 COMMUNITY SERVICES OPERATIONS

0100 Salaries Personnel Services	\$1,653,771	\$1,686,846	\$1,720,583
0200 Employee Benefits	\$53,228	\$54,293	\$55,378
0300 Purchased Profess & Technical Ser	\$58,335	\$59,502	\$60,692
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$56,516	\$57,646	\$58,799

**2008-2009 Tentative Budget
SPEC REV EXPENDITURES**

2006-2007	2007-2008	2008-2009	COMMENTS
ACTUAL	WORKING	TENTATIVE	

Expenditures

0600 Supplies & Materials	\$365,446	\$372,755	\$380,210
0700 Property	\$12,319	\$12,565	\$12,817
0800 Miscellaneous	\$10,432	\$10,680	\$10,932
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL COMMUN SERV OPER.	\$2,210,047	\$2,254,287	\$2,299,412
4200 SITE IMPROVEMENT			
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$1,485,186	\$1,514,890	\$1,024,868
TOTAL FUND TRANSFERS	\$1,485,186	\$1,514,890	\$1,024,868
TOT EXPEND SPECIAL REV FUND (2)	\$37,881,578	\$38,223,090	\$37,674,874

2008-2009 Tentative Budget FOOD SERVICE FUND (51)

	2006-2007 ACTUAL	2007-2008 WORKING	2008-2009 TENTATIVE
Revenue			
Beginning Balance	\$3,410,598	\$2,500,000	\$2,831,299
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$181,281	\$170,000	\$173,400
TOTAL EARNINGS ON INVESTMENTS	\$48,012	\$170,000	\$173,400
FOOD SERVICE			
1600 FOOD SERVICE	\$5,670,315	\$5,770,000	\$6,460,915
TOTAL FOOD SERVICE	\$6,309,651	\$5,770,000	\$6,460,915
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$339,798	\$400,000	\$480,000
TOT OTHER REV FROM LOCAL SOURCES	\$346,500	\$400,000	\$480,000
TOT REVENUE FROM LOCAL SOURCES	\$6,704,163	\$6,340,000	\$7,114,315
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$165,263	\$155,000	\$186,000
TOTAL RESTRICTED	\$165,263	\$155,000	\$186,000
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$0	\$0	\$0
TOT REVENUE FROM STATE SOURCES	\$165,263	\$155,000	\$186,000
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$6,810,499	\$6,512,933	\$6,858,386
4550 Donated Commodities	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$6,930,000	\$6,512,933	\$6,858,386
TOT REV FROM FEDERAL SOURCES	\$6,930,000	\$6,512,933	\$6,858,386
TOTAL RECEIPTS	\$13,823,163	\$13,007,933	\$14,158,701
TOT REV FOOD SERVICE FUND(51)	\$16,277,788	\$15,507,933	\$16,990,000

Expenditures			
SYSTEM WIDE			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
TOTAL SYSTEM WIDE	\$0	\$0	\$0
3100 FOOD SERVICE OPERATIONS			
0100 Salaries Personnel Services	\$5,364,341	\$6,327,878	\$6,917,619
0200 Employee Benefits	\$1,038,601	\$1,035,703	\$1,038,679
0400 Purchased Property Services	\$69,100	\$189,926	\$227,911
0500 Other Purchased Services	\$114,175	\$197,440	\$236,928
0600 Supplies & Materials	\$5,872,965	\$6,802,586	\$7,423,583
0700 Property	\$121,701	\$954,400	\$1,145,280
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$12,580,883	\$15,507,933	\$16,990,000
TOTAL EXPENDITURES	\$12,580,883	\$15,507,933	\$16,990,000

**2008-2009 Tentative Budget
CAPITAL OUTLAY FUND (310)**

	2006-2007	2007-2008	2008-2009
	ACTUAL	WORKING	TENTATIVE
Revenue			
Beginning Balance	\$1,203,817	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$145,584	\$0	\$0
TOTAL EARNINGS ON INVESTMENTS	\$145,584	\$0	\$0
TOTAL REVENUE FROM LOCAL SOURCES	\$145,584	\$0	\$0
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,075,500	\$3,060,870	\$3,089,070
TOTAL RESTRICTED	\$3,075,500	\$3,060,870	\$3,089,070
TOTAL REVENUE FROM STATE SOURCES	\$3,075,500	\$3,060,870	\$3,089,070
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,221,084	\$3,060,870	\$3,089,070
TOTAL REVENUES	\$4,424,901	\$3,060,870	\$3,089,070
Expenditures			
4100 SITE ACQUISITION			
0500 Other Purchased Services	\$538,757	\$661,250	\$661,250
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$538,757	\$661,250	\$661,250
4200 SITE IMPROVEMENT			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
4500 NEW BUILDING CONSTRUCTION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
4600 BLDG RENOVATIONS/ADDITIONS			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL BLDG RENOVATIONS/ADDITIONS	\$0	\$0	\$0
5100 DEBT SERVICE			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$343,296	\$371,496
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$343,296	\$371,496
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$3,254,075	\$2,056,324	\$2,056,324
TOTAL FUND TRANSFERS	\$3,254,075	\$2,056,324	\$2,056,324
TOTAL EXPENDITURES	\$3,792,832	\$3,060,870	\$3,089,070

**2008-2009 Tentative Budget
BUILDING FUND 320**

	2006-2007	2007-2008	2008-2009
	ACTUAL	WORKING	TENTATIVE
Revenue			
Beginning Balance	\$2,602,965	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$9,899,227	\$23,276,861	\$24,896,271
1113 PSC Real Property Tax	\$873,904	\$597,417	\$614,349
1115 Delinquent Property Tax	\$21,289	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$991,484	\$579,321	\$551,000
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$11,785,904	\$24,453,599	\$26,061,620
INCOME TAXES			
1140 Penalties & Interest on Taxes	\$0	\$0	\$0
1191 Omitted Property Tax	\$0	\$0	\$0
1192 Excise Tax	\$0	\$0	\$0
TOTAL INCOME TAXES	\$0	\$0	\$0
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$83,711	\$143,751	\$150,000
TOTAL EARNINGS ON INVESTMENTS	\$83,711	\$143,751	\$150,000
TOTAL REVENUE LOCAL SOURCES	\$11,869,615	\$24,597,350	\$26,211,620
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$0	\$0	\$0
TOTAL RESTRICTED	\$0	\$0	\$0
TOT REV FROM STATE SOURCES	\$0	\$0	\$0
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
SALE/COMPEN FOR LOSS OF ASSETS			
5311 Sale of Land and Improvement:	\$0	\$0	\$0
5312 Loss Comp - Land & Improvem	\$0	\$0	\$0
5331 Sale of Buildings	\$0	\$0	\$0
5332 Loss Comp - Buildings	\$0	\$0	\$0
5341 Sale of Equipment Etc	\$0	\$0	\$0
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0
TOT SALE/COMP FOR LOSS OF ASSETS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$11,869,615	\$24,597,350	\$26,211,620
TOTAL REVENUES	\$14,472,580	\$24,597,350	\$26,211,620
Expenditures			
4100 SITE ACQUISITION			
0300 Purchasd Profes & Tech Servic	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0

**2008-2009 Tentative Budget
BUILDING FUND 320**

	2006-2007	2007-2008	2008-2009
	ACTUAL	WORKING	TENTATIVE
TOTAL SITE ACQUISITION	\$0	\$0	\$0
4200 SITE IMPROVEMENT			
0300 Purchasd Profes & Tech Servic	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
4500 NEW BUILDING CONSTRUCTION			
0300 Purchasd Profes & Tech Servic	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
4600 BLDG RENOVATIONS/ADDITIONS			
0300 Purchasd Profess & Tech Serv	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL BLDG RENOVATIONS/ADDITIONS	\$0	\$0	\$0
5100 DEBT SERVICE			
0300 Purchasd Profess & Tech Serv	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$14,115,608	\$24,597,350	\$26,211,620
TOTAL FUND TRANSFERS	\$14,115,608	\$24,597,350	\$26,211,620
TOTAL EXPENDITURES	\$14,115,608	\$24,597,350	\$26,211,620