



2008–2009 Working Budget

Fayette County Public Schools
September 22, 2008
Prepared by the Office of Budget & Staffing

2008-2009 Working Budget Summary

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$37,932,439
Estimated Tax Receipts	\$178,728,722	
Additional General Fund Receipts	\$77,449,729	
Total Other Receipts and Cash Balances	\$83,965,565	
Total All Estimated Receipts		\$340,144,016

**Grand Total Estimated Receipts Plus
Beginning General Fund Cash Balance** \$378,096,454

ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$155,367,969
2100-2199 Student Support Programs	\$15,616,380
2200-2299 Instruc. Staff Support Svs	\$14,740,565
2300-2399 District Admin Support Svs	\$4,376,061
2400-2499 School Admin Support Svs	\$15,190,925
2500-2599 Business Support Svs	\$18,072,055
2600-2699 Plant Oper & Maint	\$37,503,799
2700-2799 Student Transportation	\$12,920,962
5100-5199 Debt Service	\$1,751,619
5200-5299 Fund Transfers	\$985,129
5300-5399 Contingency	\$17,585,426

**FUND 1 TOTAL ESTIMATED GENERAL
FUND EXPENDITURES** \$294,130,890

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 \$378,096,454

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

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Actual and 2008-2009 Working	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
Beginning Balance	\$37,440,438	\$40,682,283	\$37,932,439	(\$2,749,844)	-6.76%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$98,563,476	\$105,343,749	\$111,137,655	\$5,793,906	5.50%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property Tax	\$3,492,228	\$3,781,978	\$3,781,978	\$0	
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$1,403,657	\$2,164,531	\$1,000,000	(\$1,164,531)	-53.80%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$9,441,144	\$9,974,638	\$10,523,243	\$548,605	5.50%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$112,900,505	\$121,264,896	\$126,442,876	\$5,177,980	4.27%
SALES AND USE TAXES					
1121 Utilities Tax	\$18,727,946	\$20,499,300	\$21,729,258	\$1,229,958	6.00%
3800 Telecommunications Tax (restricted state revenue)	\$993,345	\$993,051	\$993,051	\$0	
TOTAL SALES AND USE TAXES	\$19,721,291	\$21,492,351	\$22,722,309	\$1,229,958	5.72%
INCOME TAXES					
1131 Occupational License Tax	\$27,878,162	\$28,702,463	\$29,563,537	\$861,074	3.00%
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$720,022	\$1,537,932	\$0	(\$1,537,932)	-100.00%
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$28,598,184	\$30,240,395	\$29,563,537	(\$676,858)	-2.24%
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$15,423	\$11,781	\$11,781	\$0	
TOT REV - OTHER LOCAL GOV'T UNITS	\$15,423	\$11,781	\$11,781	\$0	
TUITION					
1310 Tuition from individuals	\$248,781	\$33,056	\$33,056	\$0	100.00%
1320 Tuition from KY LSD	\$79,689	\$104,468	\$78,351	(\$26,117)	-25.00%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$328,470	\$137,524	\$111,407	(\$26,117)	-18.99%
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	\$3,945,576	\$3,156,461	(\$789,115)	-20.00%
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$4,362,538	\$3,945,576	\$3,156,461	(\$789,115)	-20.00%
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$137,752	\$183,783	\$183,783	\$0	
1912 Bus Rental	\$258,437	\$258,000	\$263,160	\$5,160	2.00%
1920 Contributions/Donations	\$3,250	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$133,175	\$45,527	\$0	(\$45,527)	-100.00%
1931 Gain on Sale of Land & Building	\$2,002	\$9,486	\$0	(\$9,486)	-100.00%
1942 Textbook Rentals	\$272,280	\$263,234	\$260,000	(\$3,234)	-1.23%
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	\$1,746,640	\$1,894,070	\$1,515,256	(\$378,814)	-20.00%
1997 Medicare Reimbursement	\$99,186	\$120,445	\$119,241	(\$1,204)	-1.00%
TOT OTHER REV FROM LOCAL SOURCES	\$2,673,938	\$2,774,545	\$2,341,440	(\$433,105)	-15.61%
TOTAL REVENUE LOCAL SOURCES	\$168,600,349	\$179,867,068	\$184,349,811	\$4,482,743	2.49%
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		

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

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Actual and 2008-2009 Working	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
REVENUE FROM STATE SOURCES					
STATE PROGRAMS					
3111 SEEK Program	\$63,523,207	\$71,035,060	\$70,795,569	(\$239,491)	-0.34%
TOTAL STATE PROGRAMS	\$63,523,207	\$71,035,060	\$70,795,569	(\$239,491)	-0.34%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$77,815	\$70,236	\$70,000	(\$236)	100.00%
3125 Bus Driver Training Reimbursement	\$1,728	\$1,439	\$0	(\$1,439)	
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3127 Flexible Spending Refund	\$91,034	\$77,460	\$0	(\$77,460)	
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$3,098	\$8,569	\$0	(\$8,569)	
TOTAL OTHER STATE FUNDING	\$173,675	\$157,704	\$70,000	(\$87,704)	-55.61%
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	\$71,192,764	\$70,865,569	(\$327,195)	-0.46%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$451,156	\$0	\$203,153	\$203,153	#DIV/0!
TOTAL FEDERAL REIMBURSEMENTS	\$451,156	\$442,133	\$203,153	(\$238,980)	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$451,156	\$442,133	\$203,153	(\$238,980)	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,485,186	\$844,354	\$759,919	(\$84,435)	-10.00%
TOTAL INTERFUND TRANSFERS	\$1,485,186	\$844,354	\$759,919	(\$84,435)	-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	\$844,354	\$759,919	(\$84,435)	-10.00%
TOTAL RECEIPTS	\$277,626,395	\$252,346,319	\$256,178,451	\$4,071,112	1.61%
TOTAL REVENUES	\$315,066,833	\$293,028,602	\$294,110,890	\$1,321,268	0.45%

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

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Actual and 2008-2009 Working	Comments
	ACTUAL	ACTUAL	WORKING	Amount	
Expenditures					
1000 INSTRUCTION					
0100 Salaries Personnel Services	\$116,808,686	\$125,147,835	\$130,713,548	\$5,565,713	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$39,395,391	\$4,703,083	\$5,168,890	\$465,807	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$58,151	\$52,900	\$152,002	\$99,102	
0400 Purchased Property Services	\$64,461	\$15,417	\$29,479	\$14,062	
0500 Other Purchased Services	\$801,641	\$350,348	\$856,823	\$506,475	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$3,154,399	\$3,197,350	\$3,471,760	\$274,410	
0700 Property	\$587,801	\$684,489	\$722,084	\$37,595	
0800 Miscellaneous	\$290,216	\$249,649	\$365,521	\$115,872	
0800 Reserved for one time initiatives			\$3,900,000		
TOTAL INSTRUCTION	\$161,160,746	\$134,401,071	\$145,380,107	\$10,979,036	
2100 STUDENT SUPPORT SERVICES					
0100 Salaries Personnel Services	\$11,991,686	\$12,754,801	\$15,874,951	\$3,120,150	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,017,077	\$378,838	\$463,657	\$84,819	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$434,569	\$545,824	\$727,804	\$181,980	
0400 Purchased Property Services	\$0	\$0	\$0	\$0	
0500 Other Purchased Services	\$4,975	\$3,502	\$8,400	\$4,898	
0600 Supplies & Materials	\$23,240	\$13,052	\$41,268	\$28,216	
0700 Property	\$0	\$1,198	\$700	(\$498)	2007-2008 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$3,117	\$0	\$100	\$100	
TOTAL STUDENT SUPPORT SERV	\$14,474,664	\$13,697,215	\$17,116,880	\$3,419,665	
2200 INSTRUCTIONAL STAFF SUPPORT SERV					
0100 Salaries Personnel Services	\$8,809,572	\$10,003,188	\$12,907,998	\$2,904,810	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$1,599,435	\$452,226	\$508,110	\$55,884	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$192,384	\$457,053	\$535,229	\$78,176	
0400 Purchased Property Services	\$16,198	\$19,350	\$27,781	\$8,431	
0500 Other Purchased Services	\$115,251	\$150,527	\$104,171	(\$46,356)	2007-2008 Working Budget included open purchase orders from previous year
0600 Supplies & Materials	\$1,021,697	\$1,167,942	\$1,304,169	\$136,227	
0700 Property	\$340,781	\$527,108	\$671,134	\$144,026	
0800 Miscellaneous	\$2,060,424	\$92,740	\$181,973	\$89,233	School Contingency Accounts
TOTAL INSTRUC. STAFF SUPPORT SERV	\$14,155,742	\$12,870,134	\$16,240,565	\$3,370,431	
2300 DISTRICT ADMIN SUPPORT SERV					
0100 Salaries Personnel Services	\$1,248,124	\$1,439,908	\$2,060,530	\$620,622	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$273,342	\$270,299	\$304,756	\$34,457	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$1,630,939	\$1,662,204	\$1,805,964	\$143,760	
0400 Purchased Property Services	\$7,244	\$13,883	\$16,518	\$2,635	
0500 Other Purchased Services	\$92,746	\$97,356	\$118,572	\$21,216	
0600 Supplies & Materials	\$166,112	\$140,553	\$119,450	(\$21,103)	2007-2008 Working Budget included open purchase orders from previous year
0700 Property	\$27,168	\$52,411	\$44,025	(\$8,386)	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$45,261	\$334,307	\$406,746	\$72,439	
0840 Contingency	\$0	\$0	\$0	\$0	
TOTAL DISTRICT ADMIN SUPPORT SERV	\$3,490,936	\$4,010,921	\$4,876,561	\$865,640	

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

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Actual and 2008-2009 Working	Comments
	ACTUAL	ACTUAL	WORKING	Amount	
Expenditures					
2400 SCHOOL ADMIN SUPPORT SERVICES					
0100 Salaries Personnel Services	\$10,834,483	\$11,584,806	\$14,374,669	\$2,789,863	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,402,678	\$1,022,276	\$1,078,498	\$56,222	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$2,884	\$32,759	\$3,687	(\$29,072)	2007-2008 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$746,012	\$683,100	\$828,939	\$145,839	
0500 Other Purchased Services	\$22,883	\$21,381	\$75,791	\$54,410	
0600 Supplies & Materials	\$166,473	\$183,154	\$159,820	(\$23,334)	2007-2008 Working Budget included open purchase orders from previous year
0700 Property	\$27,354	\$169,921	\$133,167	(\$36,754)	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$9,696	\$14,006	\$236,354	\$222,348	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$14,212,463	\$13,711,403	\$16,890,925	\$3,179,522	
2500 BUSINESS SUPPORT SERVICES					
0100 Salaries Personnel Services	\$5,130,389	\$5,859,426	\$6,528,982	\$669,556	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,824,334	\$2,656,797	\$2,814,599	\$157,802	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$624,786	\$649,492	\$931,429	\$281,937	
0400 Purchased Property Services	\$409,968	\$388,477	\$619,998	\$231,521	
0500 Other Purchased Services	\$2,816,465	\$4,822,962	\$4,973,303	\$150,341	2007-2008 Working Budget included open purchase orders from previous year
0600 Supplies & Materials	\$1,301,379	\$1,227,766	\$1,772,307	\$544,541	
0700 Property	\$922,700	\$2,058,380	\$1,657,540	(\$400,840)	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$98,576	\$123,172	\$274,397	\$151,225	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	\$14,128,597	\$17,786,472	\$19,572,555	\$1,786,083	
2600 PLANT OPERATION & MAINTENANCE					
0100 Salaries Personnel Services	\$10,345,566	\$11,980,790	\$13,527,806	\$1,547,016	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$3,634,305	\$2,689,804	\$2,957,237	\$267,433	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$150,321	\$219,722	\$412,899	\$193,177	
0400 Purchased Property Services	\$7,539,704	\$6,593,923	\$8,920,660	\$2,326,737	
0500 Other Purchased Services	\$8,070	\$10,942	\$27,214	\$16,272	
0600 Supplies & Materials	\$8,384,492	\$8,704,502	\$9,901,024	\$1,196,522	
0700 Property	\$491,424	\$3,145,613	\$3,099,301	(\$46,312)	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$39,187	\$39,494	\$57,958	\$18,464	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANCE	\$30,593,069	\$33,384,790	\$38,904,099	\$5,519,309	
2700 STUDENT TRANSPORTATION					
0100 Salaries Personnel Services	\$6,361,739	\$7,722,969	\$9,527,626	\$1,804,657	Salary 1.5% experience step and 3% salary increase for classified and certified
0200 Employee Benefits	\$2,374,695	\$1,767,718	\$1,784,088	\$16,370	
0300 Purchased Profess & Technical Services	\$34,966	\$40,510	\$58,358	\$17,848	
0400 Purchased Property Services	\$36,798	\$84,668	\$26,500	(\$58,168)	2007-2008 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$21,131	\$21,344	\$441,021	\$419,677	
0600 Supplies & Materials	\$1,038,764	\$1,885,058	\$2,566,259	\$681,201	Increase cost in Diesel Fuel
0700 Property	\$62,366	\$521,233	\$17,610	(\$503,623)	2007-2008 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$0	\$0	\$0	\$0	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL STUDENT TRANSPORTATION	\$9,930,459	\$12,043,500	\$14,421,462	\$2,377,962	
5100 DEBT SERVICE					
0900 Other Uses of Funds	\$1,045,783	\$1,055,234	\$1,751,619	\$696,385	

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

	2006-2007	2007-2008	2008-2009	Change between 2007-2008 Actual and 2008-2009 Working	Comments
	ACTUAL	ACTUAL	WORKING	Amount	
Expenditures					
Total Debt Service	\$1,045,783	\$1,055,234	\$1,751,619	\$696,385	
5200 FUND TRANSFERS					
0900 Other Uses of Funds	\$663,032	\$910,779	\$1,370,691	\$459,912	
5300 CONTINGENCY					
0840 Contingency	\$0	\$0	\$17,585,426	\$17,585,426	District Contingency
TOTAL EXPENDITURES	\$263,855,491	\$243,871,519	\$294,110,890	\$50,239,371	
Revenue vs. Expenditures			\$0		

**2008-2009 Working Budget
SPECIAL REVENUE**

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 WORKING	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 Working Budget
SPEC REV EXPENDITURES**

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

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

	2006-2007	2007-2008	2008-2009	COMMENTS
	ACTUAL	ACTUAL	WORKING	
Expenditures				
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	
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 Working Budget
FOOD SERVICE FUND (51)**

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 WORKING
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)	\$16,277,786	\$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 Working Budget
CAPITAL OUTLAY FUND (310)**

	2006-2007	2007-2008	2008-2009
	ACTUAL	ACTUAL	WORKING
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 Working Budget
BUILDING FUND 320**

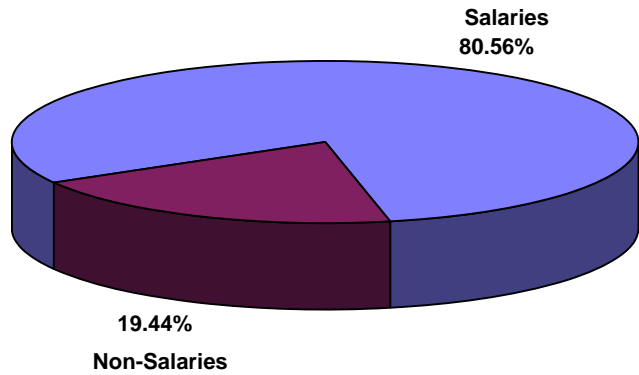
	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 WORKING
Revenue			
Beginning Balance	\$2,602,965	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$9,899,227	\$23,276,861	\$24,896,271
1113 PSC Real Property Tax	\$873,904	\$597,417	\$614,349
1115 Delinquent 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 Improvements	\$0	\$0	\$0
5312 Loss Comp - Land & Improvements	\$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

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

	2006-2007 ACTUAL	2007-2008 ACTUAL	2008-2009 WORKING
Expenditures			
4100 SITE ACQUISITION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$0	\$0
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
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
4600 BLDG RENOVATIONS/ADDITIONS			
0300 Purchasd Profess & 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 Profess & Tech Services	\$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

2008-2009 WORKING BUDGET

Salaries as a Percent of Total Budget

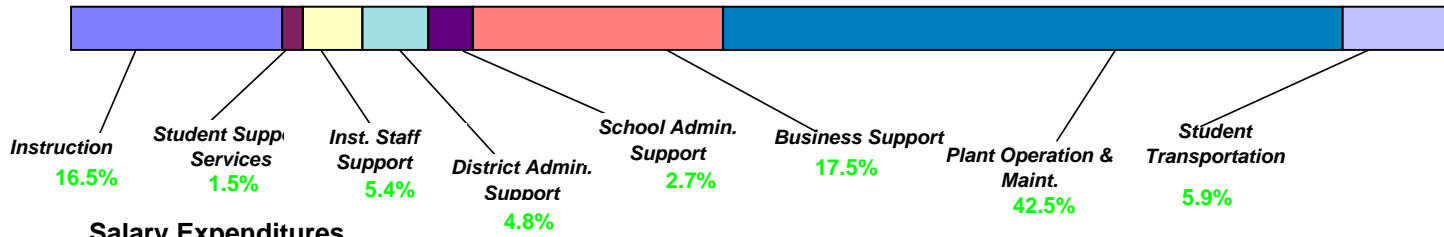


Total General Fund Budget (excluding contingency)
\$276,525,464

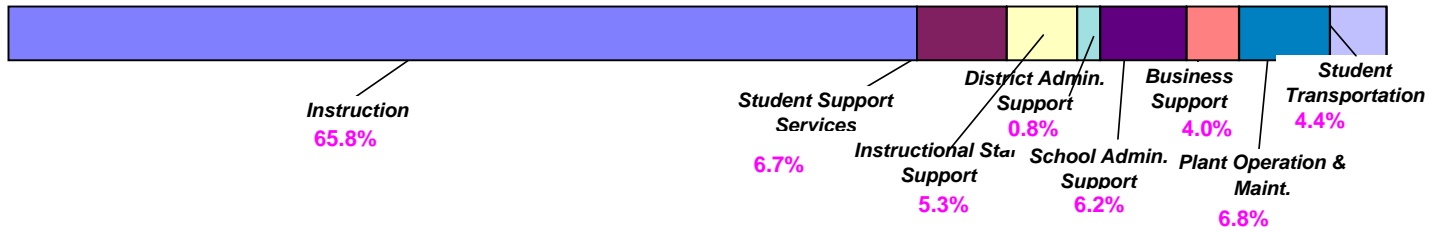
Total General Fund Salary Expenditures
\$222,781,507

Total General Fund Non-Salary Expenditures
\$53,743,957

Non-Salary Expenditures



Salary Expenditures



2008-2009 Working Budget Function Code Listing

1000 INSTRUCTION

School's Regular Instruction
School's Special Instruction

2100 STUDENT SUPPORT SERVICES

Pupil Personnel Services Speech Therapists – **formerly function 1000**
School's Guidance Counseling Occupational Therapists – **formerly function 2200**
School Soci Physical Therapists – **formerly function 2200**
Psychologist – **formerly function 2200**

2200 INSTRUCTIONAL STAFF SUPPORT SERVICES

Student Achievement

Language Arts Services

School Improvement Services

Social Studies Services

Science Services

Gifted and Talented Services

Vocational/Business Services

Vocational/Career Services

Student and Program Assessment

At-Risk Programs

Reading Recovery

Health & Fitness

Fine Arts & Music Services

Foreign Language Services

Interdisciplinary Studies

Preschool/Primary Services

Alternative Programs

Mathematics Services

Professional Development

School's Libraries

Technology

Media Services

Educational Television

Special Education Coordinator

Elementary Directors

Middle School Director

High School Director

E B C E

English as a Second Language

Spanish Immersion

Distinguished Educators

2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES

School Board Activities

Tax Assessment & Collection

Superintendent's Office

Legal Services

Community and Government Relations

2400 SCHOOL ADMINISTRATIVE SUPPORT SERVICES

Elementary Staff Assistants

School's Principal Office

2500 BUSINESS SUPPORT SERVICES

Finance Officer Office Risk Management/Insurance Services

Accounting Office Payroll

Internal Auditor's Office Human Resources

Printing & Duplicating Technology Services

District-Wic Research and Evaluation

Budget and Staffing

Warehouse/Purchasing/Textbook

**2008-2009 Working Budget
Function Code Listing**

2600 PLANT OPERATION & MAINTENANCE

Law Enforcement Services
School's Building Operations
Maintenance Shop Operations
Plant Operations
Physical Support Services

2700 STUDENT TRANSPORTATION

Transportation Services

3300 COMMUNITY SERVICE OPERATIONS

Community Education

2008-2009 Working Budget Object Code Listing

0100 Salaries Personnel Services

0110 CERTIFIED PERMANENT SALARY (First 187 Contract Days)
0111 EXTENDED DAY (Contract Days over 187)
0112 EXTRA SERVICE (Hay Grade, Administrative Additives & Supplemental Pay)
0113 OTHER CERTIFIED SALARY (Extended School Services) or (Stipends)
0114 NATIONAL BOARD CERTIFICATION
0120 CERTIFIED SUBSTITUTE SALARY
0130 CLASSIFIED REGULAR SALARY (Salaried & Hourly)
0131 CLASSIFIED OTHER PAY (Salaried & Hourly)
0140 CLASSIFIED OVERSCHEDULED WAGES
0150 CLASSIFIED SUBSTITUTE SALARY
0160 CLASSIFIED/LICENSED SALARY
0170 CLASSIFIED/PARAPROF SALARY
0190 BOARD PER DIEM

0200 Employee Benefits

0211 GROUP LIFE INSURANCE (\$50 each Full-Time Employee)
0212 GROUP HEALTH INSURANCE (Federal Grants Only approx.\$6,000 annually per position)
0213 GROUP LIABILITY INSURANCE
0214 GROUP DENTAL INSURANCE
0219 OTHER GROUP INSURANCE
0221 EMPLOYER FICA CONTRIBUTION (6.2%)
0222 EMPLOYER MEDICARE CONTRIBUTION (1.45%)
0231 KTRS EMPLOYER CONTRIBUTION (Federal Grants Only 13.105% or 14.105%)
0232 CERS EMPLOYER CONTRIBUTION (13.50%)
0233 OTHER EMPLOYER MATCH
0251 STATE UNEMPLOYMENT INSURANCE
0253 KSBA UNEMPLOYMENT INSURANCE (\$60 per Employee or 1% which ever is less)
0260 WORKMENS COMPENSATION (.035%)
0270 HEALTH BENEFITS & COBRA
0291 ACCRUED SICK LEAVE PAID
0292 RETIREMENT PLAN INCENTIVE PAYM

0300 Purchased Professional & Technical Services

0310 ADMINISTRATIVE PURCHASED SERVICES
0312 KSBA POLICY SERVICE
0319 OTHER ADMINISTRATIVE SERVICES
0320 EDUCATIONAL CONSULTANT
0330 OTHER PROFESSIONAL SERVICES
0331 AUDITING SERVICES
0332 LEGAL SERVICES
0333 FINANCIAL SERVICES
0334 MEDICAL SERVICES
0335 OTHER PROFESSIONAL CONSULTANT
0336 ARCHITECTURAL/ENGINEERING SVCS
0337 SECURITY SERVICE
0339 OTHER PROFESSIONAL SERVICES
0340 PURCHASED TECHNICAL SERVICES
0341 DRUG TESTING

0400 Purchased Property Services

0410 UTILITIES
0411 WATER/SEWAGE
0412 CABLE SERVICE
0420 CLEANING
0421 SANITATION SERVICE
0422 SNOW REMOVAL
0423 CONTRACT CUSTODIAL

**2008-2009 Working Budget
Object Code Listing**

0424 CONTRACT GROUNDS SERVICE
0429 OTHER CLEANING (CONTRACTUAL)
0430 REPAIRS AND MAINTENANCE
0431 HVAC/ELECTRIC REPAIR & MAINT.
0432 BUILDING REPAIR & MAINT
0433 EQUIPMENT REPAIR & MAINT
0434 COMPUTER REPAIR & MAINT
0435 VEHICLE REPAIR & MAINT
0439 OTHER REPAIRS AND MAINTENANCE
0440 RENTALS
0441 LAND & BUILDING RENT
0442 EQUIPMENT & VEHICLE RENT
0443 COPIER RENT (Not Capital Lease)
0444 COMPUTER RENT
0449 OTHER RENTAL
0450 CONSTRUCTION SERVICES
0490 OTHER PURCHASED PROPERTY SERVICES

0500 Other Purchased Services

0510 STUDENT TRANSPORTATION
0513 BUS TOKEN - PUBLIC CONVEYANCE
0514 CONTRACT BUS SERVICES
0519 OTHER STUDENT TRANSPORTATION
0521 PUPIL TRANSPORTATION INSURANCE
0522 PROPERTY INSURANCE
0523 FIDELITY BOND
0524 FLEET INSURANCE
0529 INSURANCE OTHER
0530 COMMUNICATIONS
0531 POSTAGE & PO BOX RENT
0532 TELEPHONE
0533 ON-LINE NETWORK
0539 OTHER COMMUNICATIONS
0540 ADVERTISING
0541 RADIO & TV ADVERTISING
0542 NEWSPAPER ADVERTISING
0549 OTHER ADVERTISING
0550 PRINTING AND BINDING
0551 PRINTING FORMS
0552 PRINTING - POSTERS
0553 PRINT/BIND - PUBLICATIONS
0559 OTHER PRINTING
0560 TUITION
0561 TUITION TO KY LSD
0562 TUITION TO NON-KY LSD
0563 TUITION TO PRIVATE SCHOOL
0569 OTHER TUITION PAID
0570 CONTRACT FOOD SERVICE MGMT
0580 TRAVEL
0581 TRAVEL - IN DISTRICT
0582 TRAVEL - OUT OF DISTRICT
0583 HAULING OF COMMODITIES
0584 TRAVEL - OUT OF STATE
0589 TRAVEL - BOARD APPROVED
0590 OTHER PURCHASED SRVS
0591 MISC LOCAL PURCHASE
0592 MISC PURCHASE FROM LSD
0593 MISC PURCHASE OUT OF STATE
0594 LAUNDRY SERVICE

2008-2009 Working Budget Object Code Listing

0600 Supplies & Materials

- 0610 INSTRUCTIONAL TEACHER SUPPLIES consumable supplies which do not have an individual cost of \$1,000 or more and will not have a useful life
- 0620 ENERGY
- 0621 NATURAL GAS
- 0622 ELECTRICITY
- 0623 BOTTLED GAS
- 0624 FUEL OIL
- 0625 COAL
- 0626 GASOLINE - Data required for Federal Reporting
- 0627 DIESEL FUEL - Data required for Federal Reporting
- 0629 OTHER ENERGY
- 0630 FOOD
- 0631 CATERING
- 0633 GROUP SALES
- 0634 FOOD - EXTENDED SCHOOL SERVICE
- 0635 MILK
- 0636 IN SERVICE
- 0637 VENDING FOOD SERVICE
- 0640 BOOKS AND PERIODICALS
- 0641 LIBRARY BOOKS
- 0642 PERIODICALS & NEWSPAPERS
- 0642P PERIODICALS & NEWSPAPER - PRF
- 0643 SUPPLEMENTARY BKS/STUDY GUIDES
- 0644 TEXTBOOKS - Data Required for State Reporting
- 0645 AUDIOVISUAL MATERIALS
- 0646 TESTS - Data Required for State Reporting
- 0647 REFERENCE MATERIALS
- 0648 SOFTWARE
- 0649 BINDING & REPAIRS
- 0660 TRANSPORTATION MAINTENANCE & REPAIRS
- 0661 LUBRICANTS
- 0662 TIRES & LUBES
- 0663 REPAIR PARTS
- 0670 STUDENT ACTIVITIES
- 0671 MERCHANDISE FOR RESALE
- 0672 PERSONAL SVC (ACTIVITY FND)
- 0673 FEES/REGISTRATIONS (ACTIVITY)
- 0674 AWARDS
- 0675 ORGANIZTN SUPPLIES (ACTIVITY)
- 0676 SCHOLARSHIPS
- 0679 OTHER STUDENT ACTIVITIES
- 0680 WELFARE (FOOD/CLOTHES/UTIL)
- 0690 SMALL EQUIPMENT - UNDER \$1,000
- 0698 LAWN & LANDSCAPING SUPPLIES
- 0699 REIMBURSEMENTS

- 0700 Property**
- 0710 LAND & IMPROVEMENTS
- 0720 BUILDINGS
- 0730 OTHER FIXED ASSETS which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.
- 0731 MACHINERY/EQUIP (NONINSTRUCT) which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.
- 0732 VEHICLES
- 0733 FURNITURE & FIXTURES which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.
- 0734 COMPUTERS & RELATED EQUIPMENT Computer CPUs and Digital Camera and any other related computer equipment.

- 0735 OTHER INSTRUCTIONAL EQUIPMENT which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.

**2008-2009 Working Budget
Object Code Listing**

0736 OTHER ADMINISTRATIVE EQUIPMENT which has an individual cost of \$1,000 or more and has a useful life of more than 1 year.
0737 KISTA
0739 EXPENDABLE EQUIPMENT which has an individual cost less than \$1,000 and has a useful life of more than 1 year.
0740 DEPRECIATION MACHINE EQUIPMENT

0800 Miscellaneous

0810 REGISTRATION FEES & OTHER DUES
0811 PERMITS
0820 JUDGEMENTS AGAINST THE SCHOOL DISTRICT
0830 INTEREST
0831 INTEREST ON BONDS, LOANS AND OTHER OBLIGATIONS
0832 BOND ISSUANCE COST
0833 BOND DISCOUNT
0834 BANK CHARGES
0839 INTEREST OTHER
0840 CONTINGENCY (Budget Account Only)
0890 OTHER MISCELLANEOUS EXPENDITURE
0891 GRADUATION EXPENSES
0892 OPEN HOUSE/PARENT MTGS
0893 UNIFORMS
0894 INSTRUCTIONAL FIELD TRIPS
0895 OTHER STUDENT TRAVEL
0896 STUDENT WAGES
0897 STUDENT LIABILITY INSURANCE
0898 EXTRA-CURRICULAR FIELD TRIPS
0899 OTHER

0900 Other Uses of Funds

0910 DEBT REDEMPTION
0911 BOND PRINCIPAL
0930 FUND TRANSFERS
0931 NON-REIMBURSABLE FUND TRANSFER
0932 REIMBURSABLE FUND TRANSFER
0933 INDIRECT COSTS FUND TRANSFER
0934 FUND TRANSFER FOR DEBT SERVICE
0940 TRANSFER TO ESCROW AGENT