

*A Tradition of Excellence*

**2007-2008**

# **Working Budget**

**Fayette County Public Schools**

**September 24, 2007**

**Prepared by the Office of Budget & Staffing**

## 2007-2008 Working Budget

### ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$38,537,887
Estimated Tax Receipts	\$166,656,686	
Additional General Fund Receipts	\$80,778,282	
Total Other Receipts and Cash Balances	\$69,897,703	
<b>Total All Estimated Receipts</b>		<b>\$317,332,671</b>

***Grand Total Estimated Receipts Plus  
Beginning General Fund Cash Balance*** **\$355,870,558**

### ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$148,707,675	
2100-2199 Student Support Programs	\$19,738,108	
2200-2299 Instruc. Staff Support Svs	\$14,145,148	
2300-2399 District Admin Support Svs	\$3,512,881	
2400-2499 School Admin Support Svs	\$16,347,713	
2500-2599 Business Support Svs	\$17,053,327	
2600-2699 Plant Oper & Maint	\$34,718,596	
2700-2799 Student Transportation	\$12,872,294	
3300-3399 Community SvsOperation	\$0	
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** **\$285,972,855**

FUND 2 Special Revenue Prog	\$38,223,090	
FUND 51 School Food Svs. Prog	\$15,507,933	
FUND 310 SEEK Capital Outlay	\$3,060,870	
FUND 320 FSPK Building Fund	\$13,105,810	

**TOTAL ESTIMATED EXPENDITURES  
(Funds 2, 51, 310 & 320)** **\$69,897,703**

***GRAND TOTAL ESTIMATED EXPENDITURES*** **\$355,870,558**

**2007-2008 Working Budget  
GEN FUND REVENUES**

	2005-2006	2006-2007	2007-2008	Change between 2006-2007 Actual and 2007-2008 Working Budget	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
<b>Revenue</b>					
Beginning Balance	\$29,608,550	\$37,440,438	\$38,537,887	\$1,097,449	2.93%
<b>REVENUE FROM LOCAL SOURCES</b>					
<b>AD VALOREM TAXES</b>					
1111 General Real Property Tax	\$92,593,046	\$98,542,834	\$104,455,404	\$5,912,570	6.00%
1111B Tangible Personal Property Tax	\$0	\$0	\$0		
1113 PSC Real Property Tax	\$3,600,000	\$3,492,228	\$2,715,000	(\$777,228)	-22.26%
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$2,123,411	\$1,382,368	\$1,000,000	(\$382,368)	-27.66%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$9,503,660	\$9,153,299	\$9,153,299	\$0	
1118 Unmined Minerals Tax	\$0	\$0	\$0		
<b>TOTAL AD VALOREM TAXES</b>	<b>\$107,820,117</b>	<b>\$112,570,729</b>	<b>\$117,323,703</b>	<b>\$4,752,974</b>	<b>4.22%</b>
<b>SALES AND USE TAXES</b>					
1121 Utilities Tax	\$19,071,531	\$18,727,946	\$19,477,064	\$749,118	4.00%
3200 Telecommunications Tax (restricted state revenue)	\$333,772	\$993,345	\$894,011	(\$99,335)	
<b>TOTAL SALES AND USE TAXES</b>	<b>\$19,405,303</b>	<b>\$19,721,291</b>	<b>\$20,371,074</b>	<b>\$749,118</b>	<b>3.80%</b>
<b>INCOME TAXES</b>					
1131 Occupational License Tax	\$26,128,270	\$27,847,989	\$28,961,909	\$1,113,920	4.00%
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$619,874	\$720,022	\$0	(\$720,022)	-100.00%
1192 Excise Tax	\$0	\$0	\$0		
<b>TOTAL INCOME TAXES</b>	<b>\$26,748,144</b>	<b>\$28,568,011</b>	<b>\$28,961,909</b>	<b>\$393,898</b>	<b>1.38%</b>
<b>REVENUE - OTHER LOCAL GOV'T UNITS</b>					
1280 Revenue in Lieu of Taxes	\$19,231	\$15,423	\$17,280	\$1,857	
<b>TOT REV - OTHER LOCAL GOV'T UNITS</b>	<b>\$19,231</b>	<b>\$15,423</b>	<b>\$17,280</b>	<b>\$1,857</b>	<b>12.04%</b>
<b>TUITION</b>					
1310 Tuition from individuals	\$51,878	\$29,056	\$29,056	\$0	100.00%
1320 Tuition from KY LSD	\$101,652	\$79,689	\$59,767	(\$19,922)	-25.00%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
<b>TOTAL TUITION</b>	<b>\$153,530</b>	<b>\$108,745</b>	<b>\$88,823</b>	<b>(\$19,922)</b>	<b>-18.32%</b>
<b>TRANSPORTATION FEES</b>					
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		
<b>TOTAL TRANSPORTATION FEES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>EARNINGS ON INVESTMENTS</b>					
1510 Interest Income	\$2,643,981	\$4,696,742	\$4,367,970	(\$328,772)	-7.00%
1540 Rents from Investment on Property	\$0	\$0	\$0		
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$2,643,981</b>	<b>\$4,696,742</b>	<b>\$4,367,970</b>	<b>(\$328,772)</b>	<b>-7.00%</b>
<b>OTHER REV FROM LOCAL SOURCES</b>					
1911 Building Rental	\$115,768	\$112,752	\$112,752	\$0	
1912 Bus Rental	\$232,431	\$258,437	\$263,606	\$5,169	2.00%
1920 Contributions/Donations	\$0	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$101,412	\$133,175	\$0	(\$133,175)	-100.00%
1931 Gain on Sale of Land & Building	\$2,568	\$0	\$0		
1942 Textbook Rentals	\$318,466	\$272,280	\$272,280	\$0	
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0		
1990 Miscellaneous Revenue	\$1,190,778	\$2,464,879	\$2,341,635	(\$123,244)	-5.00%
1997 Medicare Reimbursement	\$100,011	\$99,186	\$98,194	(\$992)	-1.00%
<b>TOT OTHER REV FROM LOCAL SOURCES</b>	<b>\$2,061,434</b>	<b>\$3,340,709</b>	<b>\$3,088,467</b>	<b>(\$252,242)</b>	<b>-7.55%</b>
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$158,851,740</b>	<b>\$169,021,650</b>	<b>\$174,219,226</b>	<b>\$5,197,576</b>	<b>3.08%</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>					

**2007-2008 Working Budget  
GEN FUND REVENUES**

	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 WORKING	Change between 2006-2007 Actual and 2007-2008 Working Budget	
				Amount	Percent
<b>Revenue</b>					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		
<b>REVENUE FROM STATE SOURCES</b>					
<b>STATE PROGRAMS</b>					
3111 SEEK Program	\$63,755,725	\$63,523,207	\$71,366,942	\$7,843,735	12.35%
TOTAL STATE PROGRAMS	\$63,755,725	\$63,523,207	\$71,366,942	\$7,843,735	12.35%
<b>OTHER STATE FUNDING</b>					
3122 Vocational Transportation	\$74,643	\$77,815	\$70,000	(\$7,815)	100.00%
3125 Bus Driver Training Reimbursement	\$3,163	\$1,728	\$0	(\$1,728)	
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$0	\$3,098	\$0	(\$3,098)	
TOTAL OTHER STATE FUNDING	\$77,806	\$82,641	\$70,000	(\$12,641)	-15.30%
<b>EXPENDITURE REIMBURSEMENTS</b>					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$83,836	\$84,164	\$0		
TOTAL EXPENDITURE REIMBURSEMENT	\$83,836	\$84,164	\$0	(\$84,164)	-100.00%
<b>RESTRICTED</b>					
3200 Restricted State Revenue	\$0	\$0	\$0		
<b>OTHER STATE FUNDING</b>					
3900 Revenue for/On Behalf Payments	\$41,194,957	\$0	\$0		
TOT REV FROM STATE SOURCES	\$105,112,324	\$63,605,848	\$71,436,942	\$7,831,094	12.31%
<b>FEDERAL REIMBURSEMENT</b>					
4810 Medicaid Reimbursement	\$409,339	\$451,156	\$442,133	(\$9,023)	-2.00%
TOTAL FEDERAL REIMBURSEMENTS	\$409,339	\$451,156	\$442,133	(\$9,023)	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$409,339	\$451,156	\$442,133	(\$9,023)	
<b>OTHER RECEIPTS</b>					
<b>INTERFUND TRANSFERS</b>					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,133,926	\$1,485,186	\$1,336,667	(\$148,519)	-10.00%
TOTAL INTERFUND TRANSFERS	\$1,133,926	\$1,485,186	\$1,336,667	(\$148,519)	-10.00%
<b>SALE/COMPEN FOR LOSS OF ASSETS</b>					
5311 Sale of Land and Improvements	\$0	\$0	\$0		
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$417,863	\$410,000	\$0	(\$410,000)	-100.00%
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	\$417,863	\$410,000	\$0	(\$410,000)	-100.00%
TOTAL OTHER RECEIPTS	\$1,551,789	\$1,895,186	\$1,336,667	(\$558,519)	-29.47%
TOTAL RECEIPTS	\$265,925,192	\$235,058,004	\$247,434,968	\$12,470,151	5.31%
TOTAL REVENUES	\$295,533,742	\$272,498,442	\$285,972,855	\$13,567,600	4.98%

**2007-2008 Working Budget  
GEN FUND EXPENDITURES**

	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>Change between 2006-2007 ACTUAL and 2007-2008 Working</b>	<b>Comments</b>
	ACTUAL	ACTUAL	WORKING	Amount	
<b>Expenditures</b>					
<b>1000 INSTRUCTION</b>					
0100 Salaries Personnel Services	\$113,041,976	\$113,594,310	\$136,147,739	\$22,553,429	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$36,940,123	\$3,901,486	\$4,222,399	\$320,913	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$41,349	\$43,225	\$22,737	(\$20,488)	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
0400 Purchased Property Services	\$56,622	\$64,461	\$31,225	(\$33,236)	
0500 Other Purchased Services	\$189,679	\$114,475	\$42,207	(\$72,268)	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
0600 Supplies & Materials	\$3,015,507	\$3,093,498	\$4,337,291	\$1,243,793	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
0700 Property	\$383,432	\$529,247	\$479,283	(\$49,964)	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
0800 Miscellaneous	\$87,850	\$275,161	\$324,794	\$49,633	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
Place Holder for Board funds available		\$3,686,289	\$3,100,000		
<b>TOTAL INSTRUCTION</b>	<b>\$153,756,538</b>	<b>\$125,302,152</b>	<b>\$148,707,675</b>	<b>\$23,405,523</b>	
<b>2100 STUDENT SUPPORT SERVICES</b>					
0100 Salaries Personnel Services	\$11,338,552	\$11,991,686	\$18,684,858	\$6,693,172	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$1,845,936	\$287,537	\$522,242	\$234,705	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$487,333	\$434,569	\$493,421	\$58,852	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
0400 Purchased Property Services	\$0	\$0	\$0		
0500 Other Purchased Services	\$4,941	\$4,975	\$7,450	\$2,475	
0600 Supplies & Materials	\$29,159	\$23,164	\$27,089	\$3,925	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
0700 Property	\$4,034	\$0	\$2,798	\$2,798	2007-2008 Working Budget includes Section 6 carry forward and open Pos from prior year
0800 Miscellaneous	\$13,500	\$3,117	\$250	(\$2,867)	
<b>TOTAL STUDENT SUPPORT SERV</b>	<b>\$13,723,455</b>	<b>\$12,745,048</b>	<b>\$19,738,108</b>	<b>\$6,993,060</b>	
<b>2200 INSTRUCTIONAL STAFF SUPPORT SERV</b>					
0100 Salaries Personnel Services	\$7,341,192	\$8,383,374	\$11,548,529	\$3,165,155	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$1,317,772	\$360,897	\$389,536	\$28,639	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$484,151	\$192,233	\$407,994	\$215,761	2007-2008 Working Budget included open Pos from previous year
0400 Purchased Property Services	\$23,705	\$16,198	\$25,647	\$9,449	2007-2008 Working Budget included open Pos from previous year
0500 Other Purchased Services	\$99,244	\$111,419	\$197,460	\$86,041	2007-2008 Working Budget included open Pos from previous year
0600 Supplies & Materials	\$1,229,626	\$1,009,766	\$1,197,573	\$187,807	
0700 Property	\$310,780	\$337,913	\$171,790	(\$166,123)	2007-2008 Working Budget included open Pos from previous year
0800 Miscellaneous	\$62,106	\$82,441	\$206,619	\$124,178	School Contingency Accounts
<b>TOTAL INSTRUC. STAFF SUPPORT SERV</b>	<b>\$10,868,576</b>	<b>\$10,494,241</b>	<b>\$14,145,148</b>	<b>\$3,650,907</b>	
<b>2300 DISTRICT ADMIN SUPPORT SERV</b>					
0100 Salaries Personnel Services	\$1,251,285	\$1,248,124	\$1,464,965	\$216,841	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$383,964	\$88,722	\$158,258	\$69,536	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$327,996	\$1,616,352	\$1,550,265	(\$66,087)	2007-2008 Working Budget included open Pos from previous year
0400 Purchased Property Services	\$0	\$6,394	\$10,835	\$4,441	
0500 Other Purchased Services	\$76,392	\$90,988	\$140,663	\$49,675	
0600 Supplies & Materials	\$1,144,632	\$164,445	\$99,253	(\$65,192)	2007-2008 Working Budget included open Pos from previous year

**2007-2008 Working Budget  
GEN FUND EXPENDITURES**

	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>Change between 2006-2007 ACTUAL and 2007-2008 Working</b>	<b>Comments</b>
	ACTUAL	ACTUAL	WORKING	Amount	
<b>Expenditures</b>					
0700 Property	\$6,876	\$25,088	\$26,845	\$1,757	
0800 Miscellaneous	\$24,509	\$44,609	\$61,797	\$17,188	
0840 Contingency	\$0	\$0	\$0		
TOTAL DISTRICT ADMIN SUPPORT SERV	\$3,215,654	\$3,284,722	\$3,512,881	\$228,159	
<b>2400 SCHOOL ADMIN SUPPORT SERVICES</b>					
0100 Salaries Personnel Services	\$10,562,936	\$10,834,483	\$14,142,058	\$3,307,575	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$2,168,958	\$797,884	\$858,317	\$60,433	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$4,462	\$2,884	\$4,500	\$1,616	
0400 Purchased Property Services	\$704,774	\$722,044	\$810,206	\$88,162	2007-2008 Working Budget included open Pos from previous year
0500 Other Purchased Services	\$15,423	\$26,683	\$32,670	\$5,987	
0600 Supplies & Materials	\$131,996	\$157,695	\$135,655	(\$22,040)	2007-2008 Working Budget included open Pos from previous year
0700 Property	\$22,833	\$27,250	\$117,997	\$90,747	
0800 Miscellaneous	\$8,693	\$9,461	\$246,310	\$236,849	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$13,620,075	\$12,578,384	\$16,347,713	\$3,769,329	
<b>2500 BUSINESS SUPPORT SERVICES</b>					
0100 Salaries Personnel Services	\$5,182,508	\$5,130,389	\$5,705,487	\$575,098	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$2,935,210	\$1,941,894	\$2,610,034	\$668,140	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$452,681	\$606,270	\$835,616	\$229,346	
0400 Purchased Property Services	\$475,507	\$395,150	\$479,260	\$84,110	Decreased cost in copier rental contract for printing
0500 Other Purchased Services	\$2,783,488	\$2,752,020	\$4,200,499	\$1,448,479	Anticipated increase in fleet and property insurance
0600 Supplies & Materials	\$1,514,984	\$902,909	\$1,872,600	\$969,691	2007-2008 Working Budget included open Pos from previous year
0700 Property	\$424,797	\$922,582	\$1,139,096	\$216,514	2007-2008 Working Budget included open Pos from previous year
0800 Miscellaneous	\$27,225	\$96,986	\$210,735	\$113,749	
0900 Other Uses of Funds	\$0	\$0	\$0		
TOTAL BUSINESS SUPPORT SERVICES	\$13,796,400	\$12,748,200	\$17,053,327	\$4,305,127	
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>					
0100 Salaries Personnel Services	\$10,664,993	\$10,344,827	\$11,785,663	\$1,440,836	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$3,465,540	\$2,004,543	\$2,420,125	\$415,582	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$156,309	\$147,514	\$432,336	\$284,822	2007-2008 Working Budget included open Pos from previous year
0400 Purchased Property Services	\$7,200,256	\$7,168,051	\$9,486,336	\$2,318,285	2007-2008 Working Budget included open Pos from previous year
0500 Other Purchased Services	\$5,719	\$7,998	\$28,413	\$20,415	
0600 Supplies & Materials	\$7,608,658	\$8,226,432	\$8,955,196	\$728,764	2007-2008 Working Budget included open Pos from previous year
0700 Property	\$684,391	\$491,170	\$1,569,527	\$1,078,357	2007-2008 Working Budget included open Pos from previous year
0800 Miscellaneous	\$31,936	\$38,113	\$41,000	\$2,887	
0900 Other Uses of Funds	\$0	\$0	\$0		
TOTAL PLANT OPERATION & MAINTENANCE	\$29,817,802	\$28,428,648	\$34,718,596	\$6,289,948	
<b>2700 STUDENT TRANSPORTATION</b>					
0100 Salaries Personnel Services	\$6,153,545	\$6,369,391	\$8,423,990	\$2,054,599	Salary 1.5% set-up and 5% increase classified and \$3,000 per certified
0200 Employee Benefits	\$2,190,813	\$1,362,373	\$1,443,675	\$81,302	decrease due to self insured workers comp calculation
0300 Purchased Profess & Technical Services	\$37,539	\$33,943	\$51,644	\$17,701	
0400 Purchased Property Services	\$18,654	\$35,960	\$27,671	(\$8,289)	
0500 Other Purchased Services	\$24,189	\$20,242	\$448,807	\$428,565	

**2007-2008 Working Budget  
GEN FUND EXPENDITURES**

<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>Change between 2006-2007 ACTUAL and 2007-2008 Working</b>	<b>Comments</b>
ACTUAL	ACTUAL	WORKING	Amount	

**Expenditures**

0600 Supplies & Materials	\$1,429,877	\$1,035,000	\$2,458,897	\$1,423,897	2007-2008 Working Budget included open Pos from previous year and Increase cost in Diesel Fuel
0700 Property	\$400,120	\$54,714	\$17,610	(\$37,104)	2007-2008 Working Budget included open Pos from previous year
0800 Miscellaneous	\$1,517	\$0	\$0		
0900 Other Uses of Funds					
TOTAL STUDENT TRANSPORTATION	\$10,256,254	\$8,911,623	\$12,872,294	\$3,960,671	
<b>3300 COMMUNITY SERVICES OPERATIONS</b>					
0100 Salaries Personnel Services	\$0	\$0	\$0		
0200 Employee Benefits	\$0	\$0	\$0		
0300 Purchased Profess & Technical Services	\$0	\$0	\$0		
0400 Purchased Property Services	\$0	\$0	\$0		
0500 Other Purchased Services	\$0	\$0	\$0		
0600 Supplies & Materials	\$0	\$0	\$0		
0700 Property	\$0	\$0	\$0		
0800 Miscellaneous	\$0	\$0	\$0		
TOT. COMMUNITY SERVICES OPERATIONS	\$0	\$0	\$0		
<b>5100 DEBT SERVICE</b>					
0900 Other Uses of Funds	\$1,001,505	\$1,045,783	\$1,306,937	\$261,154	Moved Kista Payments per KDE request
Total Debt Service	\$1,001,505	\$1,045,783	\$1,306,937	\$261,154	
<b>5200 FUND TRANSFERS</b>					
0900 Other Uses of Funds	\$1,537,003	\$663,032	\$984,750	\$321,718	
<b>5300 CONTINGENCY</b>					
0840 Contingency	\$0	\$0	\$16,585,426	\$16,585,426	District Contingency
<b>TOTAL EXPENDITURES</b>	<b>\$251,593,262</b>	<b>\$216,201,833</b>	<b>\$285,972,855</b>	<b>\$69,771,022</b>	
Revenue vs. Expenditures				(\$0)	

**2007-2008 Working Budget  
SPECIAL REVENUE**

	<b>2005-2006</b> ACTUAL	<b>2006-2007</b> ACTUAL	<b>2007-2008</b> WORKING	<b>COMMENTS</b>
<b>Revenue</b>				
Beginning Balance	\$0	\$0	\$0	
<b>RECEIPTS</b>				
<b>REVENUE FROM LOCAL SOURCES</b>				
1200 Revenue from Other Local Sources	\$2,265	\$4,383	\$4,427	
1310 Tuition from Individuals	\$385,831	\$231,282	\$233,595	
TOTAL TUITION	\$388,096	\$235,665	\$238,022	
<b>EARNINGS ON INVESTMENTS</b>				
1510 Interest Income	\$22,214	\$26,127	\$26,388	
TOTAL EARNINGS ON INVESTMENTS	\$22,214	\$26,127	\$0	
<b>STUDENT ACTIVITIES</b>				
1760 Board Contributions (Activity)	\$0	\$0	\$0	
TOTAL STUDENT ACTIVITIES	\$0	\$0	\$0	
<b>COMMUNITY SERVICE ACTIVITIES</b>				
1800 Community Service Activities	\$9,329	\$6,116	\$6,177	
TOTAL COMMUNITY SERVICE ACTIVITIES	\$9,329	\$6,116	\$6,177	
<b>OTHER REVENUE FROM LOCAL SOURCES</b>				
1900 Other Revenue from Local Sources	\$40,386	\$56,935	\$57,504	
1920 Contributions/Donations	\$509,639	\$296,423	\$299,387	
1925 Reimbursements (Non-Gvt)	\$0	\$159,305	\$162,491	
1951 Service to Ky LSD	\$0	\$0	\$0	
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0	
1990 Miscellaneous Revenue	\$28,681	\$168,219	\$169,901	
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0	
TOTAL OTHER REVENUE OTHER SOURCES	\$578,706	\$680,882	\$689,284	
TOTAL REVENUE FROM LOCAL SOURCES	\$998,345	\$948,790	\$933,483	
<b>REVENUE FROM STATE SOURCES</b>				
<b>OTHER STATE FUNDING</b>				
3111 Seek Program	\$0	\$0	\$0	
3131 Textbook Reimbursement	\$0	\$0	\$0	
TOTAL OTHER STATE FUNDING	\$0	\$0	\$0	
<b>RESTRICTED</b>				
3200 Restricted State Revenue	\$10,803,360	\$12,590,881	\$12,716,790	
TOTAL RESTRICTED	\$10,803,360	\$12,590,881	\$12,716,790	
TOTAL REVENUE FROM STATE SOURCES	\$10,803,360	\$12,590,881	\$12,716,790	
<b>REVENUE FROM FEDERAL SOURCES</b>				
<b>FEDERAL SOURCES</b>				
4300 Restricted Direct Federal	\$999,507	\$793,878	\$801,817	
4500 Restricted Federal Thru State	\$23,064,105	\$22,824,253	\$23,052,496	
4700 Federal Revenue Thru Intermediate SRC	\$418,229	\$249,897	\$252,396	
4810 Medicare Reimbursement	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES	\$24,481,841	\$23,868,028	\$24,106,708	
TOT REV FROM FEDERAL SOURCES	\$35,285,201	\$36,458,909	\$36,823,498	
<b>OTHER RECEIPTS</b>				
<b>INTERFUND TRANSFERS</b>				
5210 Fund Transfer	\$499,661	\$461,494	\$466,109	
TOTAL INTERFUND TRANSFERS	\$499,661	\$461,494	\$466,109	
<b>SALE OR COMPEN FOR LOSS OF ASSETS</b>				
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	\$499,661	\$461,494	\$466,109	
<b>TOTAL RECEIPTS</b>	\$36,783,207	\$37,869,193	\$38,223,090	
<b>TOTAL REVENUES</b>	\$36,783,207	\$37,869,193	\$38,223,090	

## 2007-2008 Working Budget SPEC REV EXPENDITURES

2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 WORKING	COMMENTS
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### Expenditures

#### 1000 INSTRUCTION

0100 Salaries Personnel Services	\$14,083,973	\$17,149,624	\$17,492,616
0200 Employee Benefits	\$2,401,161	\$3,028,959	\$3,089,538
0300 Purchased Profess & Technical Ser	\$408,311	\$361,872	\$369,109
0400 Purchased Property Services	\$58,656	\$138,677	\$141,451
0500 Other Purchased Services	\$499,374	\$614,427	\$626,716
0600 Supplies & Materials	\$3,370,008	\$3,218,981	\$3,283,361
0700 Property	\$991,309	\$746,061	(\$156,059)
0800 Miscellaneous	\$105,764	\$117,260	\$119,605
0900 Other Uses of Funds	\$37,500	\$15,330	\$15,637
TOTAL INSTRUCTION	<b>\$21,956,056</b>	<b>\$25,391,191</b>	<b>\$24,981,974</b>

#### 2100 STUDENT SUPPORT SERVICES

0100 Salaries Personnel Services	\$1,810,059	\$971,995	\$991,435
0200 Employee Benefits	\$403,911	\$259,680	\$264,874
0300 Purchased Profess & Technical Ser	\$207,587	\$113,657	\$115,930
0400 Purchased Property Services	\$21,557	\$5,661	\$5,774
0500 Other Purchased Services	\$308,786	\$102,748	\$104,803
0600 Supplies & Materials	\$278,486	\$225,623	\$230,135
0700 Property	\$45,535	\$22,254	\$22,699
0800 Miscellaneous	\$13,114	\$2,166	\$2,209
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL STUDENT SUPPORT SERVICES	<b>\$3,089,035</b>	<b>\$1,703,784</b>	<b>\$1,737,860</b>

#### 2200 INSTRUCTIONAL STAFF SUPPORT SERV

0100 Salaries Personnel Services	\$4,406,100	\$3,436,928	\$4,122,725
0200 Employee Benefits	\$767,759	\$453,166	\$462,229
0300 Purchased Profess & Technical Ser	\$331,128	\$296,620	\$302,552
0400 Purchased Property Services	\$9,855	\$24,788	\$25,284
0500 Other Purchased Services	\$474,811	\$470,285	\$479,691
0600 Supplies & Materials	\$573,171	\$593,890	\$605,768
0700 Property	\$628,496	\$468,760	\$478,135
0800 Miscellaneous	\$38,402	\$93,403	\$95,271
0900 Other Uses of Funds	\$0	\$0	\$0
TOT INSTRUC. STAFF SUPPORT SERVICES	<b>\$7,229,722</b>	<b>\$5,837,840</b>	<b>\$6,571,655</b>

#### 2300 DISTRICT ADMIN SUPPORT SERVICES

0100 Salaries Personnel Services	\$0	\$77	\$0
0200 Employee Benefits	\$0	\$16	\$0
0300 Purchased Profess & Technical Ser	\$1,460	\$60	\$0
0500 Other Purchased Services	\$0	\$1,271	\$0

**2007-2008 Working Budget  
SPEC REV EXPENDITURES**

<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>COMMENTS</b>
ACTUAL	ACTUAL	WORKING	

**Expenditures**

0600 Supplies & Materials	\$21,004	\$1,583	\$0
0700 Property	\$0	\$1,289	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	<b>\$22,464</b>	<b>\$4,296</b>	<b>\$0</b>
<b>2400 SCHOOL ADMINISTRATIVE SUPPORT</b>			
0100 Salaries Personnel Services	\$606,742	\$669,758	\$683,153
0200 Employee Benefits	\$89,145	\$94,826	\$96,723
0400 Purchased Property Services	\$0	\$23,968	\$24,447
0600 Supplies & Materials	\$14,275	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL SCHOOL ADMIN SUPPORT	<b>\$710,162</b>	<b>\$788,552</b>	<b>\$804,323</b>
<b>2500 BUSINESS SUPPORT SERVICES</b>			
0600 Supplies & Materials	\$10,963	\$6,980	\$0
0700 Property	\$0	\$3,666	\$0
TOTAL BUSINESS SUPPORT SERVICES	<b>\$10,963</b>	<b>\$6,980</b>	<b>\$0</b>
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>			
0100 Salaries Personnel Services	\$247,751	\$195,734	\$199,649
0200 Employee Benefits	\$49,549	\$37,179	\$37,923
0300 Purchased Profess & Technical Ser	\$3,500	\$298	\$304
0400 Purchased Property Services	\$150	\$0	\$0
0500 Other Purchased Services	\$15,064	\$5,499	\$5,609
0600 Supplies & Materials	\$57,648	\$30,502	\$31,112
0700 Property	\$7,119	\$0	\$0
0800 Miscellaneous	\$0	\$266	\$271
TOTAL PLANT OPERATION & MAINTENANCE	<b>\$533,290</b>	<b>\$269,478</b>	<b>\$274,868</b>
<b>2700 STUDENT TRANSPORTATION</b>			
0600 Supplies & Materials	\$11,426	\$102,622	\$0
TOTAL STUDENT TRANSPORTATION	<b>\$11,426</b>	<b>\$102,622</b>	<b>\$0</b>
<b>2900 OTHER INSTRUCTIONAL</b>			
0100 Salaries Personnel Services	\$65,558	\$61,960	\$63,199
0200 Employee Benefits	\$24,588	\$19,642	\$20,035
TOTAL OTHER INSTRUCTIONAL	<b>\$90,146</b>	<b>\$81,602</b>	<b>\$83,234</b>
<b>3300 COMMUNITY SERVICES OPERATIONS</b>			
0100 Salaries Personnel Services	\$1,546,127	\$1,653,771	\$1,686,846
0200 Employee Benefits	\$53,749	\$53,228	\$54,293
0300 Purchased Profess & Technical Ser	\$76,799	\$58,335	\$59,502
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$70,424	\$56,516	\$57,646

**2007-2008 Working Budget  
SPEC REV EXPENDITURES**

	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>	<b>COMMENTS</b>
	ACTUAL	ACTUAL	WORKING	
<b>Expenditures</b>				
0600 Supplies & Materials	\$347,767	\$365,446	\$372,755	
0700 Property	\$16,538	\$12,319	\$12,565	
0800 Miscellaneous	\$9,964	\$10,432	\$10,680	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL COMMUN SERV OPER.	\$2,121,368	\$2,210,047	\$2,254,287	
<b>4200 SITE IMPROVEMENT</b>				
0700 Property	\$167	\$0	\$0	
TOTAL SITE IMPROVEMENT	\$167	\$0	\$0	
<b>5200 FUND TRANSFERS</b>				
0900 Other Uses of Funds	\$1,133,926	\$1,485,186	\$1,514,890	
TOTAL FUND TRANSFERS	\$1,133,926	\$1,485,186	\$1,514,890	
<b>TOT EXPEND SPECIAL REV FUND (2)</b>	<b>\$36,908,725</b>	<b>\$37,881,578</b>	<b>\$38,223,090</b>	

**2007-2008 Working Budget  
FOOD SERVICE FUND (51)**

	<b>2005-2006 ACTUAL</b>	<b>2006-2007 ACTUAL</b>	<b>2007-2008 WORKING</b>
<b>Revenue</b>			
Beginning Balance	\$2,683,599	\$3,410,598	\$2,500,000
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$131,558	\$181,281	\$170,000
TOTAL EARNINGS ON INVESTMENTS	\$131,558	\$48,012	\$170,000
FOOD SERVICE			
1600 FOOD SERVICE	\$5,827,127	\$5,670,315	\$5,770,000
TOTAL FOOD SERVICE	\$5,827,127	\$6,309,651	\$5,770,000
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$218,651	\$339,798	\$400,000
TOT OTHER REV FROM LOCAL SOURCES	\$218,651	\$346,500	\$400,000
TOT REVENUE FROM LOCAL SOURCES	\$6,177,336	\$6,704,163	\$6,340,000
<b>REVENUE FROM STATE SOURCES</b>			
RESTRICTED			
3200 Restricted State Revenue	\$154,990	\$165,263	\$155,000
TOTAL RESTRICTED	\$154,990	\$165,263	\$155,000
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$726,501	\$0	\$0
TOT REVENUE FROM STATE SOURCES	\$881,491	\$165,263	\$155,000
<b>REVENUE FROM FEDERAL SOURCES</b>			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$6,385,875	\$6,810,499	\$6,512,933
4550 Donated Commodities	\$675,795	\$0	\$0
TOTAL FEDERAL SOURCES	\$7,061,670	\$6,930,000	\$6,512,933
TOT REV FROM FEDERAL SOURCES	\$7,061,670	\$6,930,000	\$6,512,933
<b>TOTAL RECEIPTS</b>	<b>\$14,120,497</b>	<b>\$13,823,163</b>	<b>\$13,007,933</b>
<b>TOT REV FOOD SERVICE FUND(51)</b>	<b>\$16,804,096</b>	<b>\$16,277,788</b>	<b>\$15,507,933</b>
<b>Expenditures</b>			
<b>SYSTEM WIDE</b>			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
TOTAL SYSTEM WIDE	\$0	\$0	\$0
<b>3100 FOOD SERVICE OPERATIONS</b>			
0100 Salaries Personnel Services	\$5,181,723	\$5,364,341	\$6,327,878
0200 Employee Benefits	\$1,746,131	\$1,038,601	\$1,035,703
0400 Purchased Property Services	\$109,916	\$69,100	\$189,926
0500 Other Purchased Services	\$118,084	\$114,175	\$197,440
0600 Supplies & Materials	\$5,990,862	\$5,872,965	\$6,802,586
0700 Property	\$246,782	\$121,701	\$954,400
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$13,393,498	\$12,580,883	\$15,507,933
<b>TOTAL EXPENDITURES</b>	<b>\$13,393,498</b>	<b>\$12,580,883</b>	<b>\$15,507,933</b>

**2007-2008 Working Budget  
CAPITAL OUTLAY FUND (310)**

	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>
	ACTUAL	ACTUAL	WORKING
<b>Revenue</b>			
Beginning Balance	\$0	\$1,203,817	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$261	\$145,584	\$0
TOTAL EARNINGS ON INVESTMENTS	\$261	\$145,584	\$0
TOTAL REVENUE FROM LOCAL SOURCES	\$261	\$145,584	\$0
<b>REVENUE FROM STATE SOURCES</b>			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,046,130	\$3,075,500	\$3,060,870
TOTAL RESTRICTED	\$3,046,130	\$3,075,500	\$3,060,870
TOTAL REVENUE FROM STATE SOURCES	\$3,046,130	\$3,075,500	\$3,060,870
<b>OTHER RECEIPTS</b>			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,046,391	\$3,221,084	\$3,060,870
TOTAL REVENUES	\$3,046,391	\$4,424,901	\$3,060,870
<b>Expenditures</b>			
<b>4100 SITE ACQUISITION</b>			
0500 Other Purchased Services	\$551,250	\$538,757	\$661,250
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$551,250	\$538,757	\$661,250
<b>4200 SITE IMPROVEMENT</b>			
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
<b>4500 NEW BUILDING CONSTRUCTION</b>			
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
<b>4600 BLDG RENOVATIONS/ADDITIONS</b>			
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
<b>5100 DEBT SERVICE</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$343,296
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$343,296
<b>5200 FUND TRANSFERS</b>			
0900 Other Uses of Funds	\$1,297,829	\$3,254,075	\$2,056,324
TOTAL FUND TRANSFERS	\$1,297,829	\$3,254,075	\$2,056,324
TOTAL EXPENDITURES	\$1,849,079	\$3,792,832	\$3,060,870

**2007-2008 Working Budget  
BUILDING FUND 320**

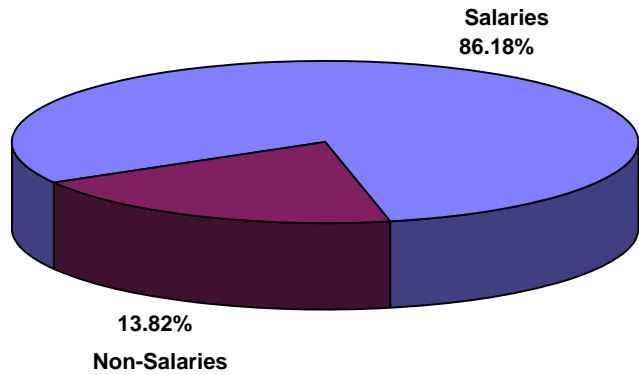
	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>
	ACTUAL	ACTUAL	WORKING
<b>Revenue</b>			
Beginning Balance	\$0	\$2,602,965	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
<b>AD VALOREM TAXES</b>			
1111 General Real Property Tax	\$9,703,341	\$9,899,227	\$11,875,321
1113 PSC Real Property Tax	\$476,725	\$873,904	\$507,417
1115 Delinquent Property Tax	\$0	\$21,289	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$973,368	\$991,484	\$579,321
1118 Unmined Minerals Tax	\$0	\$0	\$0
<b>TOTAL AD VALOREM TAXES</b>	<b>\$11,153,434</b>	<b>\$11,785,904</b>	<b>\$12,962,059</b>
<b>INCOME TAXES</b>			
1140 Penalties & Interest on Taxes	\$0	\$0	\$0
1191 Omitted Property Tax	\$0	\$0	\$0
1192 Excise Tax	\$0	\$0	\$0
<b>TOTAL INCOME TAXES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EARNINGS ON INVESTMENTS</b>			
1510 Interest Income	\$234,542	\$83,711	\$143,751
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$234,542</b>	<b>\$83,711</b>	<b>\$143,751</b>
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$11,387,976</b>	<b>\$11,869,615</b>	<b>\$13,105,810</b>
<b>REVENUE FROM STATE SOURCES</b>			
<b>RESTRICTED</b>			
3200 Restricted State Revenue	\$0	\$0	\$0
<b>TOTAL RESTRICTED</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOT REV FROM STATE SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER RECEIPTS</b>			
<b>INTERFUND TRANSFERS</b>			
5210 Fund Transfer	\$0	\$0	\$0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALE/COMPEN FOR LOSS OF ASSETS</b>			
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
<b>TOT SALE/COMP FOR LOSS OF ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OTHER RECEIPTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RECEIPTS</b>	<b>\$11,387,976</b>	<b>\$11,869,615</b>	<b>\$13,105,810</b>
<b>TOTAL REVENUES</b>	<b>\$11,387,976</b>	<b>\$14,472,580</b>	<b>\$13,105,810</b>
<b>Expenditures</b>			
<b>4100 SITE ACQUISITION</b>			
0300 Purchasd Profes & Tech Servic	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0

**2007-2008 Working Budget  
BUILDING FUND 320**

	<b>2005-2006</b>	<b>2006-2007</b>	<b>2007-2008</b>
	ACTUAL	ACTUAL	WORKING
TOTAL SITE ACQUISITION	\$0	\$0	\$0
<b>4200 SITE IMPROVEMENT</b>			
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
<b>4500 NEW BUILDING CONSTRUCTION</b>			
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
<b>4600 BLDG RENOVATIONS/ADDITIONS</b>			
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
<b>5100 DEBT SERVICE</b>			
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
<b>5200 FUND TRANSFERS</b>			
0900 Other Uses of Funds	\$11,143,049	\$14,115,608	\$13,105,810
TOTAL FUND TRANSFERS	\$11,143,049	\$14,115,608	\$13,105,810
TOTAL EXPENDITURES	\$11,143,049	\$14,115,608	\$13,105,810

# 2007-2008 WORKING BUDGET

**Salaries as a Percent of Total Budget**

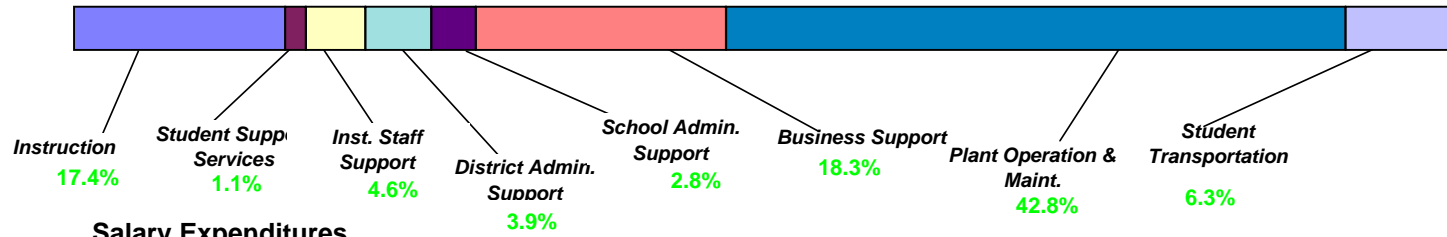


**Total General Fund Budget**  
\$255,895,037

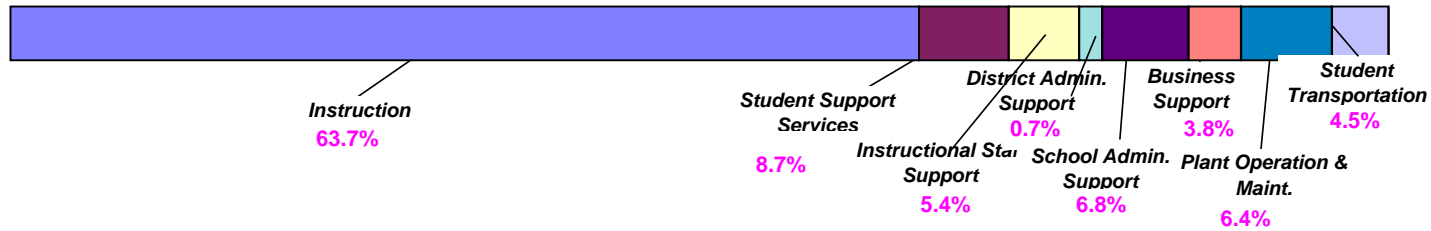
**Total General Fund Salary Expenditures**  
\$220,527,875

**Total General Fund Non-Salary Expenditures**  
\$35,367,162

**Non-Salary Expenditures**



**Salary Expenditures**



## Function Code Lisitng

### 1000 INSTRUCTION

School's Regular Instruction  
School's Special Instruction

### 2100 STUDENT SUPPORT SERVICES

Pupil Personnel Services	Speech Therapists
School's Guidance Counseling	Occupational Therapists
School Social Workers	Physical Therapists
Psychologist	

### 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

#### School's Libraries

**Technology**  
Media Services  
Educational Television

#### Special Education Coordinator

	Student and Program Assessment	<b>Elementary Directors</b>
	At-Risk Programs	
Reading Recovery		<b>Middle School Director</b>
	Health & Fitness	
	Fine Arts & Music Services	<b>High School Director</b>
	Foreign Language Services	E B C E
	Interdisciplinary Studies	
	Preschool/Primary Services	<b>English as a Second Language</b>
		Spanish Immersion
	Alternative Programs	<b>Distinguished Educators</b>
	Mathematics Services	
	Professional Development	

### 2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES

School Board Activities  
Tax Assessment & Collection  
Superintendent's Office  
Legal Services  
Communications & Community 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

## Function Code Listing

District-Wide Financial Services    Human Resources  
Printing & Duplicating            Technology Services  
Research and Evaluation  
Budget and Staffing  
Warehouse/Purchasing/Textbook

### **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**

Adult Education