

A Tradition of Excellence

2007-2008

Tentative Budget

Prepared by the Office of Budget & Staffing

2007-2008 Tentative Budget Summary

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$16,189,229
Estimated Tax Receipts	\$163,512,438	
Additional General Fund Receipts	\$80,102,880	
Total Other Receipts and Cash Balances	\$70,787,831	
Total All Estimated Receipts		\$314,403,149
Grand Total Estimated Receipts Plus Beginning General Fund Cash Balance		\$330,592,378

ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$136,564,678	
2100-2199 Student Support Programs	\$18,684,520	
2200-2299 Instruc. Staff Support Svs	\$12,479,829	
2300-2399 District Admin Support Svs	\$3,631,356	
2400-2499 School Admin Support Svs	\$14,359,414	
2500-2599 Business Support Svs	\$15,522,221	
2600-2699 Plant Oper & Maint	\$31,825,949	
2700-2799 Student Transportation	\$11,941,953	
5100-5199 Debt Service	\$1,306,937	
5200-5299 Fund Transfers	\$984,750	
5300-5399 Contingency	\$12,502,940	
FUND 1 TOTAL ESTIMATED GENERAL FUND EXPENDITURES		\$259,804,547
FUND 2 Special Revenue Prog	\$36,674,017	
FUND 51 School Food Svs. Prog	\$17,947,134	
FUND 310 SEEK Capital Outlay	\$3,060,870	
FUND 320 FSPK Building Fund	\$13,105,810	
TOTAL ESTIMATED EXPENDITURES (Funds 2, 51, 310 & 320)		\$70,787,831
GRAND TOTAL ESTIMATED EXPENDITURES		\$330,592,378

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

2005-2006	2006-2007	2007-2008	Change between 2006-2007 Working and 2007-2008 Tentative Budget	
			Amount	Percent

Revenue					
Beginning Balance	\$29,608,550	\$29,586,198	\$16,189,229	(\$13,396,969)	-45.28%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$92,593,046	\$98,148,629	\$103,056,060	\$4,907,431	5.00%
1111B Tangible Personal Property Tax	\$0	\$0	\$0		
1113 PSC Real Property Tax	\$3,600,000	\$3,492,000	\$3,631,680	\$139,680	4.00%
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$2,123,411	\$1,000,000	\$1,000,000	\$0	
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$9,503,660	\$9,598,697	\$9,119,000	(\$479,697)	-5.00%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$107,820,117	\$112,239,326	\$116,806,740	\$4,567,414	4.07%
SALES AND USE TAXES					
1121 Utilities Tax	\$19,071,531	\$18,574,830	\$18,574,830	\$0	
3200 Telecommunications Tax (restricted state revenue)	\$333,732	\$333,000	\$414,000	\$81,000	24.32%
TOTAL SALES AND USE TAXES	\$19,405,263	\$18,907,830	\$18,988,830	\$81,000	0.43%
INCOME TAXES					
1131 Occupational License Tax	\$26,128,270	\$26,650,835	\$27,716,868	\$1,066,033	4.00%
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$619,874	\$0	\$0		
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$26,748,144	\$26,650,835	\$27,716,868	\$1,066,033	4.00%
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$19,231	\$26,442	\$26,442		
TOT REV - OTHER LOCAL GOV'T UNITS	\$19,231	\$26,442	\$26,442	\$0	
TUITION					
1310 Tuition from individuals	\$51,878	\$51,878	\$51,878	\$0	
1320 Tuition from KY LSD	\$101,652	\$101,652	\$101,652	\$0	
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$153,530	\$153,530	\$153,530	\$0	
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	\$2,643,981	\$3,384,975	\$3,384,975	\$0	
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$2,643,981	\$3,384,975	\$3,384,975	\$0	
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$115,768	\$161,142	\$138,509	(\$22,633)	-14.05%
1912 Bus Rental	\$232,431	\$232,431	\$232,431	\$0	
1920 Contributions/Donations	\$0	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$103,980	\$101,412	\$101,412	\$0	
1941 Textbook Sales	\$0	\$0	\$0		
1942 Textbook Rentals	\$318,466	\$318,466	\$318,466	\$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	\$3,046,704	\$2,919,927	(\$126,777)	-4.16%
1997 Medicare Reimbursement	\$100,011	\$85,000	\$85,000	\$0	
TOT OTHER REV FROM LOCAL SOURCES	\$2,061,434	\$3,945,155	\$3,795,745	(\$149,410)	-3.79%
TOTAL REVENUE LOCAL SOURCES	\$158,851,700	\$165,308,093	\$170,873,130	\$5,565,037	3.37%
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		

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

2005-2006	2006-2007	2007-2008	Change between 2006-2007 Working and 2007-2008 Tentative Budget	
			Amount	Percent

Revenue					
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		
REVENUE FROM STATE SOURCES					
STATE PROGRAMS					
3111 SEEK Program	\$63,755,725	\$62,822,619	\$71,366,942	\$8,544,323	13.60%
TOTAL STATE PROGRAMS	\$63,755,725	\$62,822,619	\$71,366,942	\$8,544,323	13.60%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$74,643	\$70,000	\$70,000	\$0	
3125 Bus Driver Training Reimbursement	\$3,163	\$0	\$0		
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$0	\$0	\$0		
TOTAL OTHER STATE FUNDING	\$77,806	\$70,000	\$70,000	\$0	
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$83,836	\$0	\$0		
TOTAL EXPENDITURE REIMBURSEMENT	\$83,836	\$0	\$0		
OTHER STATE FUNDING					
3900 Revenue for/On Behalf Payments	\$41,194,957	\$0	\$0		
TOTAL RESTRICTED	\$41,194,957	\$0	\$0		
TOT REV FROM STATE SOURCES	\$105,028,488	\$62,892,619	\$71,436,942	\$8,544,323	13.59%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$409,339	\$405,246	\$405,246	\$0	
TOTAL FEDERAL REIMBURSEMENTS	\$409,339	\$405,246	\$405,246	\$0	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$409,339	\$405,246	\$405,246	\$0	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		
5220 Indirect Costs Transfer	\$1,133,926	\$694,019	\$900,000	\$205,981	29.68%
TOTAL INTERFUND TRANSFERS	\$1,133,926	\$694,019	\$900,000	\$205,981	29.68%
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	\$417,863	\$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	\$417,863	\$0	\$0		
TOTAL OTHER RECEIPTS	\$1,551,789	\$694,019	\$900,000	\$205,981	29.68%
TOTAL RECEIPTS	\$265,925,152	\$229,299,977	\$243,615,318	\$14,315,341	6.24%
TOTAL REVENUES	\$295,533,702	\$258,886,175	\$259,804,547	\$918,372	0.35%

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

	2005-2006 ACTUAL	2006-2007 WORKING	2007-2008 Tentative	Change between 2006-2007 Working and 2007-2008 Tentative		Comments
				Amount	Percent	
Expenditures						
1000 INSTRUCTION						
0100 Salaries Personnel Services	\$113,041,976	\$117,015,834	\$128,811,615	\$11,795,781	10.08%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$36,940,123	\$3,925,688	\$4,218,819	\$293,131	7.47%	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$41,349	\$69,563	\$22,050	(\$47,513)	-68.30%	2006-2007 Working Budget includes Section 6 carry forward and open Pos from prior year
0400 Purchased Property Services	\$56,622	\$65,765	\$19,406	(\$46,359)	-70.49%	2006-2007 Working Budget includes Section 6 carry forward and open Pos from prior year
0500 Other Purchased Services	\$189,679	\$177,915	\$61,860	(\$116,055)	-65.23%	2006-2007 Working Budget includes Section 6 carry forward and open Pos from prior year
0600 Supplies & Materials	\$3,015,507	\$3,250,066	\$2,756,230	(\$493,836)	-15.19%	2006-2007 Working Budget includes Section 6 carry forward and open Pos from prior year
0700 Property	\$383,432	\$513,356	\$407,401	(\$105,955)	-20.64%	2006-2007 Working Budget includes Section 6 carry forward and open Pos from prior year
0800 Miscellaneous	\$87,850	\$255,131	\$267,297	\$12,166	4.77%	2006-2007 Working Budget includes Section 6 carry forward and open Pos from prior year
0999 Beginnig Balance - non recurring		\$13,753,829	\$0			Placeholder for partial beginning balance expense budget
TOTAL INSTRUCTION	\$153,756,538	\$139,027,147	\$136,564,678	(\$2,462,469)	-1.77%	
2100 STUDENT SUPPORT SERVICES						
0100 Salaries Personnel Services	\$11,338,552	\$15,868,952	\$17,643,883	\$1,774,931	11.18%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$1,845,936	\$483,403	\$518,065	\$34,662	7.17%	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$487,333	\$483,000	\$483,000			
0400 Purchased Property Services	\$0	\$0	\$0			
0500 Other Purchased Services	\$4,941	\$8,110	\$6,978	(\$1,132)	-13.96%	2006-2007 Working Budget includes Section 6 carry forward and open Pos from prior year
0600 Supplies & Materials	\$29,159	\$31,694	\$31,694			
0700 Property	\$4,034	\$100	\$900	\$800	800.00%	
0800 Miscellaneous	\$13,500	\$0	\$0			
TOTAL STUDENT SUPPORT SERV	\$13,723,455	\$16,875,259	\$18,684,520	\$1,809,261	10.72%	
2200 INSTRUCTIONAL STAFF SUPPORT SERV						
0100 Salaries Personnel Services	\$7,341,192	\$9,564,275	\$10,458,629	\$894,354	9.35%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$1,317,772	\$362,414	\$388,902	\$26,488	7.31%	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$484,151	\$267,762	\$215,982	(\$51,780)	-19.34%	2006-2007 Working Budget included open Pos from previous year
0400 Purchased Property Services	\$23,705	\$19,394	\$13,432	(\$5,962)	-30.74%	2006-2007 Working Budget included open Pos from previous year
0500 Other Purchased Services	\$99,244	\$127,262	\$116,771	(\$10,491)	-8.24%	2006-2007 Working Budget included open Pos from previous year
0600 Supplies & Materials	\$1,229,626	\$1,208,084	\$1,008,461	(\$199,623)	-16.52%	2006-2007 Working Budget included open Pos from previous year
0700 Property	\$310,780	\$387,888	\$174,782	(\$213,106)	-54.94%	2006-2007 Working Budget included open Pos from previous year
0800 Miscellaneous	\$62,106	\$93,407	\$102,870	\$9,463	10.13%	
TOTAL INSTRUC. STAFF SUPPORT SERV	\$10,868,576	\$12,030,486	\$12,479,829	\$449,343	3.74%	
2300 DISTRICT ADMIN SUPPORT SERV						
0100 Salaries Personnel Services	\$1,251,285	\$1,383,149	\$1,519,536	\$136,387	9.86%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$383,964	\$148,132	\$158,218	\$10,086	6.81%	Worker's Comp Reduction
0300 Purchased Profess & Technical Services	\$327,996	\$1,634,872	\$1,633,147	(\$1,725)	-0.11%	2006-2007 Working Budget included open Pos from previous year
0400 Purchased Property Services	\$0	\$14,750	\$4,250	(\$10,500)	-71.19%	2006-2007 Working Budget included open Pos from previous year
0500 Other Purchased Services	\$76,392	\$156,722	\$126,792	(\$29,930)	-19.10%	2006-2007 Working Budget included open Pos from previous year
0600 Supplies & Materials	\$1,144,632	\$113,019	\$100,957	(\$12,062)	-10.67%	2006-2007 Working Budget included open Pos from previous year
0700 Property	\$6,876	\$20,195	\$24,195	\$4,000	19.81%	
0800 Miscellaneous	\$24,508	\$59,019	\$64,261	\$5,242	8.88%	
0840 Contingency	\$0	\$0	\$0			
TOTAL DISTRICT ADMIN SUPPORT SERV	\$3,215,653	\$3,529,858	\$3,631,356	\$101,498	2.88%	

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

	2005-2006 ACTUAL	2006-2007 WORKING	2007-2008 Tentative	Change between 2006-2007 Working and 2007-2008 Tentative		Comments
				Amount	Percent	
Expenditures						
2400 SCHOOL ADMIN SUPPORT SERVICES						
0100 Salaries Personnel Services	\$10,562,936	\$11,162,715	\$12,285,169	\$1,122,454	10.06%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$2,168,958	\$774,407	\$833,534	\$59,127	7.64%	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$4,462	\$3,796	\$3,106	(\$690)	-18.18%	
0400 Purchased Property Services	\$704,774	\$812,649	\$828,179	\$15,530	1.91%	
0500 Other Purchased Services	\$15,423	\$33,355	\$32,900	(\$455)	-1.36%	
0600 Supplies & Materials	\$131,996	\$199,556	\$177,550	(\$22,006)	-11.03%	2006-2007 Working Budget included open Pos from previous year
0700 Property	\$22,833	\$37,478	\$23,817	(\$13,661)	-36.45%	2006-2007 Working Budget included open Pos from previous year
0800 Miscellaneous	\$8,693	\$159,006	\$175,159	\$16,153	10.16%	
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$13,620,075	\$13,182,962	\$14,359,414	\$1,176,452	8.92%	
2500 BUSINESS SUPPORT SERVICES						
0100 Salaries Personnel Services	\$5,182,508	\$5,266,833	\$5,597,386	\$330,553	6.28%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$2,935,210	\$2,534,516	\$2,593,319	\$58,803	2.32%	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$452,681	\$780,187	\$732,467	(\$47,720)	-6.12%	Reduced Hazardous Material Abatement
0400 Purchased Property Services	\$475,507	\$441,030	\$485,721	\$44,691	10.13%	Increased cost in copier rental for printing
0500 Other Purchased Services	\$2,783,488	\$2,985,764	\$3,672,595	\$686,831	23.00%	Anticipated increase in various insurance
0600 Supplies & Materials	\$1,514,984	\$1,712,657	\$1,446,479	(\$266,178)	-15.54%	2006-2007 Working Budget included open Pos from previous year
0700 Property	\$424,797	\$972,696	\$787,957	(\$184,739)	-18.99%	2006-2007 Working Budget included open Pos from previous year
0800 Miscellaneous	\$27,225	\$707,820	\$206,297	(\$501,523)	-70.85%	2006-2007 Working Budget included open Pos from previous year
0900 Other Uses of Funds	\$0	\$0	\$0			
TOTAL BUSINESS SUPPORT SERVICES	\$13,796,400	\$15,401,503	\$15,522,221	\$120,718	0.78%	
2600 PLANT OPERATION & MAINTENANCE						
0100 Salaries Personnel Services	\$10,664,993	\$11,116,670	\$11,784,707	\$668,037	6.01%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$3,465,540	\$2,231,191	\$2,420,397	\$189,206	8.48%	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$156,309	\$200,828	\$249,380	\$48,552	24.18%	Increased cost for professional service contracts
0400 Purchased Property Services	\$7,200,256	\$9,051,725	\$7,917,484	(\$1,134,241)	-12.53%	2006-2007 Working Budget included open Pos from previous year
0500 Other Purchased Services	\$5,719	\$82,051	\$81,851	(\$200)	-0.24%	
0600 Supplies & Materials	\$7,608,658	\$8,912,581	\$8,885,815	(\$26,766)	-0.30%	2006-2007 Working Budget included open Pos from previous year
0700 Property	\$684,391	\$440,773	\$451,616	\$10,843	2.46%	
0800 Miscellaneous	\$31,936	\$37,822	\$34,699	(\$3,123)	-8.26%	
0900 Other Uses of Funds	\$0	\$0	\$0			
TOTAL PLANT OPERATION & MAINTENANCE	\$29,817,802	\$32,073,641	\$31,825,949	(\$247,692)	-0.77%	
2700 STUDENT TRANSPORTATION						
0100 Salaries Personnel Services	\$6,153,545	\$7,008,549	\$7,455,509	\$446,960	6.38%	Salary 1.5% set-up and 5% increase for Classified and \$3,000 per Certified
0200 Employee Benefits	\$2,190,813	\$1,330,284	\$1,443,675	\$113,391	8.52%	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$37,539	\$66,459	\$66,459			
0400 Purchased Property Services	\$18,654	\$37,103	\$27,160	(\$9,943)	-26.80%	
0500 Other Purchased Services	\$24,189	\$449,534	\$449,534			
0600 Supplies & Materials	\$1,429,877	\$2,462,864	\$2,452,006	(\$10,858)	-0.44%	
0700 Property	\$400,120	\$47,610	\$47,610			
0800 Miscellaneous	\$1,517	\$0	\$0			
0900 Other Uses of Funds	\$0	\$0	\$0			
TOTAL STUDENT TRANSPORTATION	\$10,256,254	\$11,402,403	\$11,941,953	\$539,550	4.73%	
5100 DEBT SERVICE						
900 Other Uses of Funds	\$1,001,505	\$1,306,937	\$1,306,937			
5200 FUND TRANSFERS						
0900 Other Uses of Funds	\$1,537,003	\$1,553,038	\$984,750	(\$568,288)	-36.59%	This is the fund transfer for the General Fund Debt Redemption. KETS Match is no longer being held in fund transfer account moved to appropriate line items in instructional account
5300 CONTINGENCY						
0840 Contingency	\$0	\$12,502,940	\$12,502,940			
TOTAL EXPENDITURES	\$251,593,261	\$258,886,174	\$259,804,547	\$918,373	0.35%	
Expenditures exceeds Revenue			\$0			

**2007-2008 Tentative Budget
SPECIAL REVENUE**

	2005-2006 ACTUAL	2006-2007 WORKING	2007-2008 TENTATIVE	COMMENTS
Revenue				
Beginning Balance	\$0	\$0	\$0	
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
1200 Revenue from Other Local Sources	\$4,000	\$4,080	\$4,162	
1310 Tuition from Individuals	\$57,607	\$58,759	\$59,934	
TOTAL TUITION	\$61,607	\$62,839	\$64,096	
EARNINGS ON INVESTMENTS				
1510 Interest Income	\$0	\$0	\$0	
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$0	
STUDENT ACTIVITIES				
1760 Board Contributions (Activity)	\$0	\$0	\$0	
TOTAL STUDENT ACTIVITIES	\$0	\$0	\$0	
COMMUNITY SERVICE ACTIVITIES				
1800 Community Service Activities	\$3,000	\$3,060	\$3,121	
TOTAL COMMUNITY SERVICE ACTIVITIES	\$3,000	\$3,060	\$3,121	
OTHER REVENUE FROM LOCAL SOURCES				
1900 Other Revenue from Local Sources	\$53,762	\$54,837	\$55,934	
1920 Contributions/Donations	\$635,296	\$648,002	\$660,962	
1925 Reimbursements (Non-Gvt)	\$0	\$0	\$0	
1951 Service to Ky LSD	\$0	\$0	\$0	
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0	
1990 Miscellaneous Revenue	\$6,000	\$6,120	\$6,242	
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0	
TOTAL OTHER REVENUE OTHER SOURCES	\$695,058	\$708,959	\$723,138	
TOTAL REVENUE FROM LOCAL SOURCES	\$759,665	\$774,858	\$790,355	
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	\$11,329,146	\$11,555,729	\$11,786,843	
TOTAL RESTRICTED	\$11,329,146	\$11,555,729	\$11,786,843	
TOTAL REVENUE FROM STATE SOURCES	\$11,329,146	\$11,555,729	\$11,786,843	
REVENUE FROM FEDERAL SOURCES				
FEDERAL SOURCES				
4300 Restricted Direct Federal	\$201,223	\$205,247	\$209,352	
4500 Restricted Federal Thru State	\$22,518,357	\$22,968,724	\$23,428,099	
4700 Federal Revenue Thru Intermediate SRC	\$441,529	\$450,360	\$459,367	
4810 Medicare Reimbursement	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES	\$23,161,109	\$23,624,331	\$24,096,818	
TOT REV FROM FEDERAL SOURCES	\$34,490,255	\$35,180,060	\$35,883,661	
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 Fund Transfer	\$0	\$0	\$0	
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$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	\$0	\$0	\$0	
TOTAL RECEIPTS	\$35,249,920	\$35,954,918	\$36,674,017	
TOTAL REVENUES	\$35,249,920	\$35,954,918	\$36,674,017	

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

	2005-2006	2006-2007	2007-2008	COMMENTS
	ACTUAL	WORKING	TENTATIVE	
Expenditures				
1000 INSTRUCTION				
0100 Salaries Personnel Services	\$13,845,788	\$14,122,704	\$14,405,158	
0200 Employee Benefits	\$2,349,450	\$2,396,439	\$2,444,368	
0300 Purchased Profess & Technical Ser	\$459,350	\$468,537	\$477,908	
0400 Purchased Property Services	\$52,045	\$53,086	\$54,148	
0500 Other Purchased Services	\$671,419	\$684,847	\$698,544	
0600 Supplies & Materials	\$3,379,413	\$3,447,001	\$3,515,941	
0700 Property	\$791,463	\$807,292	\$823,438	
0800 Miscellaneous	\$138,845	\$141,622	\$144,454	
0900 Other Uses of Funds	\$3,157	\$3,220	\$3,247	
TOTAL INSTRUCTION	\$21,690,930	\$22,124,749	\$22,567,206	
2100 STUDENT SUPPORT SERVICES				
0100 Salaries Personnel Services	\$1,192,707	\$1,216,561	\$1,240,892	
0200 Employee Benefits	\$225,518	\$230,028	\$234,629	
0300 Purchased Profess & Technical Ser	\$398,885	\$406,863	\$415,000	
0400 Purchased Property Services	\$5,007	\$5,107	\$5,209	
0500 Other Purchased Services	\$511,664	\$521,897	\$532,335	
0600 Supplies & Materials	\$175,983	\$179,503	\$183,093	
0700 Property	\$9,263	\$9,448	\$9,637	
0800 Miscellaneous	\$21,907	\$22,345	\$22,792	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL STUDENT SUPPORT SERVICES	\$2,540,934	\$2,591,753	\$2,643,588	
2200 INSTRUCTIONAL STAFF SUPPORT SERV				
0100 Salaries Personnel Services	\$3,511,094	\$3,581,316	\$3,652,942	
0200 Employee Benefits	\$639,075	\$651,857	\$664,894	
0300 Purchased Profess & Technical Ser	\$306,330	\$312,457	\$318,706	
0400 Purchased Property Services	\$12,489	\$12,739	\$12,994	
0500 Other Purchased Services	\$628,223	\$640,787	\$653,603	
0600 Supplies & Materials	\$563,382	\$574,650	\$586,143	
0700 Property	\$927,904	\$946,462	\$965,391	
0800 Miscellaneous	\$27,317	\$27,863	\$28,421	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT INSTRUC. STAFF SUPPORT SERVICES	\$6,615,814	\$6,748,130	\$6,883,093	
2300 DISTRICT ADMIN SUPPORT SERVICES				
0100 Salaries Personnel Services	\$0	\$0	\$0	
0200 Employee Benefits	\$0	\$0	\$0	
0300 Purchased Profess & Technical Ser	\$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	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$0	\$0	\$0	
2400 SCHOOL ADMINISTRATIVE SUPPORT				
0100 Salaries Personnel Services	\$619,166	\$631,549	\$644,180	
0200 Employee Benefits	\$91,203	\$93,027	\$94,888	

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

	2005-2006	2006-2007	2007-2008	COMMENTS
	ACTUAL	WORKING	TENTATIVE	
Expenditures				
0400 Purchased Property Services	\$0	\$0	\$0	
0600 Supplies & Materials	\$0	\$0	\$0	
0800 Miscellaneous	\$0	\$0	\$0	
TOTAL SCHOOL ADMIN SUPPORT	\$710,369	\$724,576	\$739,068	
2500 BUSINESS SUPPORT SERVICES				
0600 Supplies & Materials	\$0	\$0	\$0	
0700 Property	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	\$0	\$0	\$0	
2600 PLANT OPERATION & MAINTENANCE				
0100 Salaries Personnel Services	\$208,007	\$212,167	\$216,410	
0200 Employee Benefits	\$29,980	\$30,580	\$31,191	
0300 Purchased Profess & Technical Ser	\$6,500	\$6,630	\$6,763	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$10,100	\$10,302	\$10,508	
0600 Supplies & Materials	\$30,854	\$31,471	\$32,101	
0700 Property	\$1,865	\$1,902	\$1,940	
0800 Miscellaneous	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANCE	\$287,306	\$293,052	\$298,913	
2700 STUDENT TRANSPORTATION				
0600 Supplies & Materials	\$0	\$0	\$0	
TOTAL STUDENT TRANSPORTATION	\$0	\$0	\$0	
2900 OTHER INSTRUCTIONAL				
0100 Salaries Personnel Services	\$64,408	\$65,696	\$67,010	
0200 Employee Benefits	\$30,842	\$31,459	\$32,088	
TOTAL OTHER INSTRUCTIONAL	\$95,250	\$97,155	\$99,098	
3300 COMMUNITY SERVICES OPERATIONS				
0100 Salaries Personnel Services	\$1,501,956	\$1,531,995	\$1,562,635	
0200 Employee Benefits	\$57,261	\$58,406	\$59,574	
0300 Purchased Profess & Technical Ser	\$68,599	\$69,971	\$71,370	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$69,784	\$71,180	\$72,603	
0600 Supplies & Materials	\$363,197	\$370,461	\$377,870	
0700 Property	\$19,265	\$19,650	\$20,043	
0800 Miscellaneous	\$10,198	\$10,441	\$10,689	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL COMMUN SERV OPER.	\$2,090,299	\$2,132,104	\$2,174,785	
4200 SITE IMPROVEMENT				
0700 Property	\$0	\$0	\$0	
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0	
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$1,219,018	\$1,243,398	\$1,268,266	
TOTAL FUND TRANSFERS	\$1,219,018	\$1,243,398	\$1,268,266	
TOT EXPEND SPECIAL REV				
FUND (2)	\$35,249,920	\$35,954,918	\$36,674,017	

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

	2005-2006 ACTUAL	2006-2007 WORKING	2007-2008 TENTATIVE
Revenue			
Beginning Balance	\$2,770,000	\$2,454,625	\$2,503,717
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$30,000	\$48,012	\$48,973
TOTAL EARNINGS ON INVESTMENTS	\$30,000	\$48,012	\$48,973
FOOD SERVICE			
1600 FOOD SERVICE	\$6,039,748	\$6,309,651	\$6,435,844
TOTAL FOOD SERVICE	\$6,039,748	\$6,309,651	\$6,435,844
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$371,000	\$346,500	\$415,800
TOT OTHER REV FROM LOCAL SOURCES	\$371,000	\$346,500	\$415,800
TOT REVENUE FROM LOCAL SOURCES	\$6,440,748	\$6,704,163	\$6,900,616
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$150,000	\$189,000	\$226,800
TOTAL RESTRICTED	\$150,000	\$189,000	\$226,800
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$0	\$0	\$0
TOT REVENUE FROM STATE SOURCES	\$150,000	\$189,000	\$226,800
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$5,500,000	\$6,930,000	\$8,316,000
4550 Donated Commodities	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$5,500,000	\$6,930,000	\$8,316,000
TOT REV FROM FEDERAL SOURCES	\$5,500,000	\$6,930,000	\$8,316,000
TOTAL RECEIPTS	\$12,090,748	\$13,823,163	\$15,443,416
TOT REV FOOD SERVICE FUND(51)	\$14,860,748	\$16,277,788	\$17,947,134
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	\$5,890,471	\$7,068,565	\$8,482,278
0200 Employee Benefits	\$868,407	\$997,324	\$1,038,679
0400 Purchased Property Services	\$308,788	\$370,545	\$444,654
0500 Other Purchased Services	\$186,918	\$224,301	\$269,162
0600 Supplies & Materials	\$6,848,723	\$7,239,870	\$7,423,583
0700 Property	\$757,441	\$908,930	\$1,090,716
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$14,860,748	\$16,277,788	\$17,947,134
TOTAL EXPENDITURES	\$14,860,748	\$16,277,788	\$17,947,134

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

	2005-2006	2006-2007	2007-2008
	ACTUAL	WORKING	TENTATIVE
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$11,876	\$0	\$0
TOTAL EARNINGS ON INVESTMENTS	\$11,876	\$0	\$0
TOTAL REVENUE FROM LOCAL SOURCES	\$11,876	\$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	\$3,010,010	\$3,027,770	\$3,060,870
TOTAL RESTRICTED	\$3,010,010	\$3,027,770	\$3,060,870
TOTAL REVENUE FROM STATE SOURCES	\$3,010,010	\$3,027,770	\$3,060,870
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,021,886	\$3,027,770	\$3,060,870
TOTAL REVENUES	\$3,021,886	\$3,027,770	\$3,060,870
Expenditures			
4100 SITE ACQUISITION			
0500 Other Purchased Services	\$551,000	\$661,250	\$661,250
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$551,000	\$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	\$107,996	\$310,196	\$343,296
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$107,996	\$310,196	\$343,296
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$2,362,890	\$2,056,324	\$2,056,324
TOTAL FUND TRANSFERS	\$2,362,890	\$2,056,324	\$2,056,324
TOTAL EXPENDITURES	\$3,021,886	\$3,027,770	\$3,060,870

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

	2005-2006	2006-2007	2007-2008
	ACTUAL	WORKING	TENTATIVE
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$9,703,836	\$10,020,769	\$11,875,321
1113 PSC Real Property Tax	\$476,725	\$873,904	\$507,417
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$847,488	\$757,384	\$579,321
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$11,028,049	\$11,652,057	\$12,962,059
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	\$115,000	\$151,314	\$143,751
TOTAL EARNINGS ON INVESTMENTS	\$115,000	\$151,314	\$143,751
TOTAL REVENUE LOCAL SOURCES	\$11,143,049	\$11,803,371	\$13,105,810
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	\$11,143,049	\$11,803,371	\$13,105,810
TOTAL REVENUES	\$11,143,049	\$11,803,371	\$13,105,810

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

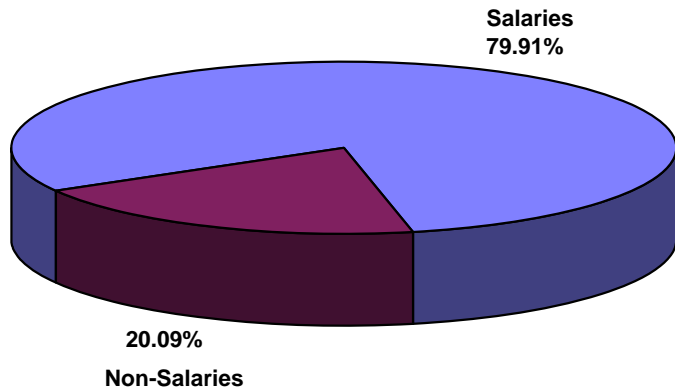
2005-2006	2006-2007	2007-2008
ACTUAL	WORKING	TENTATIVE

Expenditures

4100 SITE ACQUISITION			
0300 Purchasd Profes & Tech Servic	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
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	\$11,143,049	\$11,803,371	\$13,105,810
TOTAL FUND TRANSFERS	\$11,143,049	\$11,803,371	\$13,105,810
TOTAL EXPENDITURES	\$11,143,049	\$11,803,371	\$13,105,810

2007-2008 Tentative Budget General Fund Chart

Salaries as a Percent of Total Budget



Total General Fund Budget

\$259,804,547

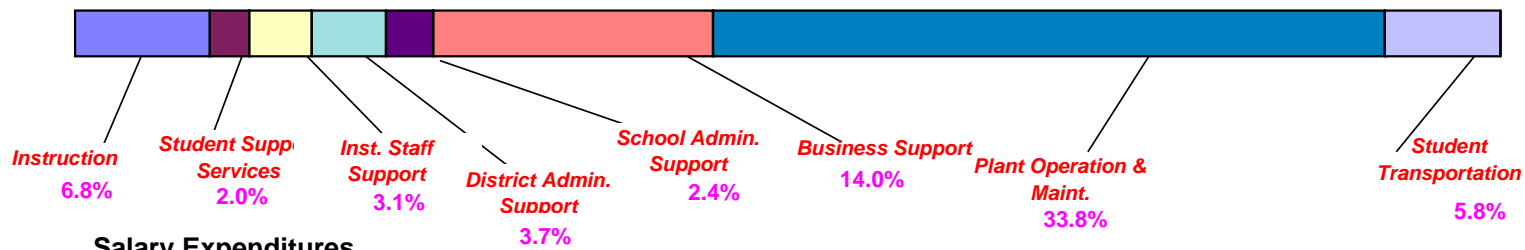
Total General Fund Salary Expenditures

\$207,613,319

Total General Fund Non-Salary Expenditures

\$52,191,228

Non-Salary Expenditures



Salary Expenditures

