



"It's About Kids"

Prepared by the
Office of Budget and Staffing
September 26, 2005

Fayette County Public Schools

2005 - 2006

Working Budget

REVISED 2005-2006 WORKING BUDGET

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$29,608,550
Estimated Tax Receipts	\$150,586,857	
Additional General Fund Receipts	\$70,452,468	
Total Other Receipts and Cash Balances	\$55,865,384	
Total All Estimated Receipts		\$276,904,709
Grand Total Estimated Receipts Plus Beginning General Fund Cash Balance		\$306,513,258

ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$134,165,253
2100-2199 Student Support Programs	\$13,166,923
2200-2299 Instruc. Staff Support Svs	\$11,402,114
2300-2399 District Admin Support Svs	\$3,352,535
2400-2499 School Admin Support Svs	\$12,449,110
2500-2599 Business Support Svs	\$16,822,856
2600-2699 Plant Oper & Maint	\$31,600,693
2700-2799 Student Transportation	\$11,065,642
3300-3399 Community SvsOperation	\$0
5100-5199 Debt Service	\$2,425,723
5200-5299 Fund Transfers	\$2,155,003
5300-5399 Contingency	\$12,502,940

FUND 1 TOTAL ESTIMATED GENERAL FUND EXPENDITURES

\$251,108,792

FUND 2 Special Revenue Prog	\$27,083,316
FUND 51 School Food Svs. Prog	\$14,860,748
FUND 310 SEEK Capital Outlay	\$3,056,510
FUND 320 FSPK Building Fund	\$10,864,810

TOTAL ESTIMATED EXPENDITURES (Funds 2, 51, 310 & 320)

\$55,865,384

GRAND TOTAL ESTIMATED EXPENDITURES

\$306,974,176

**REVISED 2005-2006
GENERAL FUND BUDGET REVENUES**

2004-2005	2005-2006	2005-2006	Change between 2005-2006 Working and 2005-2006 Revised Working	
ACTUAL	WORKING	Revised WORKING	Amount	Percent

Revenue					
Beginning Balance	\$21,191,798	\$29,179,951	\$29,608,550	\$428,599	1.47%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$87,169,373	\$91,600,000	\$93,627,546	\$2,027,546	2.21%
1111B Tangible Personal Property Tax	\$0	\$0	\$0		
1113 PSC Real Property Tax	\$3,711,599	\$3,600,000	\$3,600,000	\$0	
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Omitted & Delinquent Property Tax	\$3,396,440	\$660,000	\$1,100,000	\$440,000	66.67%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$8,648,281	\$8,517,000	\$8,927,809	\$410,809	4.82%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$102,925,693	\$104,377,000	\$107,255,355	\$2,878,355	2.76%
SALES AND USE TAXES					
1121 Utilities Tax	\$17,270,234	\$15,892,327	\$16,831,502	\$939,175	5.91%
TOTAL SALES AND USE TAXES	\$17,270,234	\$15,892,327	\$16,831,502	\$939,175	5.91%
INCOME TAXES					
1131 Occupational License Tax	\$26,209,690	\$26,500,000	\$26,500,000		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$26,209,690	\$26,500,000	\$26,500,000		
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$21,994	\$21,048	\$26,442	\$5,394	25.63%
TOT REV - OTHER LOCAL GOV'T UNITS	\$21,994	\$21,048	\$26,442	\$5,394	25.63%
TUITION					
1310 Tuition from individuals	\$30,226	\$21,606	\$39,867	\$18,261	84.52%
1320 Tuition from KY LSD	\$78,967	\$64,000	\$116,652	\$52,652	82.27%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$109,193	\$85,606	\$156,519	\$70,913	82.84%
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	\$1,128,798	\$900,000	\$2,762,468	\$1,862,468	206.94%
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$1,128,798	\$900,000	\$2,762,468	\$1,862,468	206.94%
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$91,962	\$95,000	\$170,327	\$75,327	79.29%
1912 Bus Rental	\$245,820	\$240,000	\$240,000		
1920 Contributions/Donations	\$189	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$92,953	\$0	\$0		
1941 Textbook Sales	\$0	\$0	\$0		
1942 Textbook Rentals	\$293,179	\$300,000	\$319,206	\$19,206	6.40%
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1990 Miscellaneous Revenue	\$959,406	\$398,499	\$1,374,124	\$975,625	244.82%
1991 Other Miscellaneous Revenue	\$0	\$0	\$0		
1997 Other Reimbursements-Medicare	\$170,642	\$202,707	\$111,908	(\$90,799)	-44.79%
TOT OTHER REV FROM LOCAL SOURCES	\$1,854,151	\$1,236,206	\$2,215,565	\$979,359	79.22%
TOTAL REVENUE LOCAL SOURCES	\$149,519,753	\$149,012,187	\$155,747,851	\$6,735,664	4.52%

**REVISED 2005-2006
GENERAL FUND BUDGET REVENUES**

2004-2005	2005-2006	2005-2006	Change between 2005-2006 Working and 2005-2006 Revised Working	
ACTUAL	WORKING	Revised WORKING	Amount	Percent

Revenue

REVENUE FROM STATE SOURCES					
UNRESTRICTED					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
TOTAL INTERMEDIATE SOURCES	\$0	\$0	\$0		
STATE PROGRAMS					
3111 SEEK Program	\$59,693,275	\$61,891,789	\$63,755,725	\$1,863,936	3.01%
TOTAL STATE PROGRAMS	\$59,693,275	\$61,891,789	\$63,755,725	\$1,863,936	3.01%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$77,638	\$70,000	\$70,000		
3125 Bus Driver Training Reimbursement	\$1,814	\$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	\$79,452	\$70,000	\$70,000		
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
TOTAL EXPENDITURE REIMBURSEMENT	\$0	\$0	\$0		
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
TOTAL RESTRICTED	\$0	\$0	\$0		
TOT REV FROM STATE SOURCES	\$59,772,727	\$61,961,789	\$63,825,725	\$1,863,936	3.01%
Revenue from Federal Sources					
4810 Medicaid Reimbursement	\$723,947	\$448,000	\$448,000		
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		
5220 Indirect Costs Transfer	\$1,183,490	\$900,000	\$1,017,749	\$117,749	13.08%
TOTAL INTERFUND TRANSFERS	\$1,183,490	\$900,000	\$1,017,749	\$117,749	13.08%
SALE/COMPEN FOR LOSS OF ASSETS					
5311 Sale of Land and Improvements	\$0	\$0	\$1,500	\$1,500	#DIV/0!
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$0	\$0	\$60,663	\$60,663	#DIV/0!
5332 Loss Comp - Buildings	\$0	\$0	\$0		
5341 Sale of Equipment Etc	\$0	\$0	\$398,753	\$398,753	#DIV/0!
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
TOT SALE/COMP FOR LOSS OF ASSETS	\$0	\$0	\$460,916	\$460,916	#DIV/0!
TOTAL OTHER RECEIPTS	\$1,183,490	\$900,000	\$1,478,665	\$578,665	64.30%
TOTAL RECEIPTS	\$211,199,917	\$212,321,976	\$221,500,241	\$9,178,265	4.32%
TOTAL REVENUES	\$232,391,715	\$241,501,927	\$251,108,791	\$9,606,864	3.98%

**REVISED 2005-2006 WORKING BUDGET
GENERAL FUND EXPENDITURES**

2004-2005	2005-2006	2005-2006	Change between 2005-2006		Comments
			WORKING and 2005-2006	Revised WORKING	
ACTUAL	WORKING	Revised WORKING	Amount	Percent	

Expenditures

1000 INSTRUCTION

0100 Salaries Personnel Services	\$107,420,217	\$122,927,930	\$124,285,286	\$1,357,356	1.10%	Includes funds reserved for maintaining staffing policy, hurricane Katrina etc.
0200 Employee Benefits	\$3,295,710	\$4,465,659	\$3,646,919	(\$818,740)	-18.33%	
0300 Purchased Profess & Technical Services	\$16,702	\$22,150	\$46,192	\$24,042	108.54%	Schools allocated Section 4, 5 & 6 funds in 2004-2005 differently in 2005-2006
0400 Purchased Property Services	\$43,343	\$20,345	\$60,106	\$39,761	195.43%	Schools allocated Section 4, 5 & 6 funds in 2004-2005 differently in 2005-2006
0500 Other Purchased Services	\$573,811	\$633,178	\$679,676	\$46,498	7.34%	General Fund matching for Early Start
0600 Supplies & Materials	\$2,964,101	\$4,580,288	\$4,459,119	(\$121,169)	-2.65%	School's SCIF carry forward included in 2005-2006
0700 Property	\$845,760	\$231,579	\$421,434	\$189,855	81.98%	EJH startup equipment 2004-2005
0800 Miscellaneous	\$138,202	\$139,174	\$566,522	\$427,348	307.06%	
TOTAL INSTRUCTION	\$115,297,846	\$133,020,303	\$134,165,253	\$1,144,950	0.86%	

2100 STUDENT SUPPORT SERVICES

0100 Salaries Personnel Services	\$11,067,122	\$12,286,350	\$12,234,409	(\$51,941)	-0.42%	
0200 Employee Benefits	\$288,547	\$338,586	\$365,361	\$26,775	7.91%	
0300 Purchased Profess & Technical Services	\$394,167	\$499,925	\$464,092	(\$35,833)	-7.17%	Samaritan Foundation covering 1/3 of Health Department contract in 2003-2004 and District picking up in 04-05
0400 Purchased Property Services	\$0	\$0	\$0	\$0		Schools allocated Guidance's Office in 2004-2005 differently than in 2005-2006
0500 Other Purchased Services	\$2,945	\$3,470	\$7,000	\$3,530	101.71%	Schools allocated Guidance's Office in 2004-2005 differently than in 2005-2006
0600 Supplies & Materials	\$30,098	\$41,269	\$78,478	\$37,209	90.16%	Schools allocated Guidance's Office in 2004-2005 differently than in 2005-2006
0700 Property	\$1,551	\$4,988	\$4,084	(\$904)	-18.11%	Schools allocated Guidance's Office in 2004-2005 differently than in 2005-2007
0800 Miscellaneous	\$0	\$0	\$13,500	\$13,500	#DIV/0!	
TOTAL STUDENT SUPPORT SERV	\$11,784,430	\$13,174,588	\$13,166,923	(\$7,665)	-0.06%	

2200 INSTRUCTIONAL STAFF SUPPORT SERV

0100 Salaries Personnel Services	\$8,578,462	\$9,440,111	\$8,621,615	(\$818,496)	-8.67%	Reallocating Special Education Facilitators & Diagnosticians to special revenue 2004-2005
0200 Employee Benefits	\$351,796	\$390,644	\$348,721	(\$41,923)	-10.73%	Reallocating Special Education Facilitators & Diagnosticians to special revenue 2004-2005
0300 Purchased Profess & Technical Services	\$359,192	\$250,043	\$308,041	\$57,998	23.20%	Discontinue Bethune Contract - Student Achievement 2005-2006
0400 Purchased Property Services	\$18,492	\$29,882	\$26,235	(\$3,647)	-12.21%	Schools allocated Section 4, 5 & 6 funds in 2004-2005 differently in 2005-2006
0500 Other Purchased Services	\$94,845	\$115,674	\$142,081	\$26,407	22.83%	Schools allocated Section 4, 5 & 6 funds in 2004-2005 differently in 2005-2007
0600 Supplies & Materials	\$858,025	\$879,583	\$1,370,644	\$491,061	55.83%	
0700 Property	\$253,936	\$186,629	\$477,941	\$291,312	156.09%	Schools allocated Section 4, 5 & 6 funds in 2004-2005 differently in 2005-2007
0800 Miscellaneous	\$65,745	\$131,386	\$106,836	(\$24,550)	-18.69%	Schools allocated Section 4, 5 & 6 funds in 2004-2005 differently in 2005-2008
TOTAL INSTRUC. STAFF SUPPORT SERV	\$10,580,493	\$11,423,952	\$11,402,114	(\$21,838)	-0.19%	

2300 DISTRICT ADMIN SUPPORT SERV

0100 Salaries Personnel Services	\$1,100,596	\$1,378,194	\$1,272,374	(\$105,820)	-7.68%	Accrued sick leave budget not expended
0200 Employee Benefits	\$427,106	\$1,853,371	\$261,276	(\$1,592,095)	-85.90%	
0300 Purchased Profess & Technical Services	\$403,962	\$483,608	\$513,878	\$30,270	6.26%	
0400 Purchased Property Services	\$90	\$1,000	\$1,000	\$1,000		Repair of Equipment
0500 Other Purchased Services	\$112,131	\$128,690	\$114,450	(\$14,240)	-11.07%	Added Community and Government Relations
0600 Supplies & Materials	\$34,909	\$1,100,981	\$1,113,044	\$12,063	1.10%	Added Community and Government Relations & Sheriff's Collection Fee moved from district-wide account to the Tax Collection Office
0700 Property	\$9,394	\$0	\$3,147	\$3,147	#DIV/0!	Did not budget for equipment
0800 Miscellaneous	\$28,144	\$35,370	\$73,365	\$37,995	107.42%	Added Community and Government Relations
TOTAL DISTRICT ADMIN SUPPORT SERV	\$2,116,332	\$4,981,214	\$3,352,535	(\$1,628,679)	-32.70%	

2400 SCHOOL ADMIN SUPPORT SERVICES

0100 Salaries Personnel Services	\$10,602,382	\$11,449,190	\$10,625,395	(\$823,795)	-7.20%	
0200 Employee Benefits	\$643,721	\$690,387	\$743,307	\$52,920	7.67%	
0300 Purchased Profess & Technical Services	\$600	\$800	\$5,262	\$4,462	557.71%	Revising school's SCIF budget from year to year
0400 Purchased Property Services	\$1,398,276	\$828,891	\$804,159	(\$24,732)	-2.98%	Revising school's SCIF budget from year to year
0500 Other Purchased Services	\$15,283	\$26,153	\$27,412	\$1,259	4.81%	Revising school's SCIF budget from year to year

**REVISED 2005-2006 WORKING BUDGET
GENERAL FUND EXPENDITURES**

	2004-2005 ACTUAL	2005-2006 WORKING	2005-2006 Revised WORKING	Change between 2005-2006 WORKING and 2005-2006 Revised WORKING		Comments
				Amount	Percent	
Expenditures						
0600 Supplies & Materials	\$5,272,773	\$128,434	\$145,849	\$17,415	13.56%	Revising school's SCIF budget from year to year and utilities (gas and electric) being moved from schools to Plant Operations
0700 Property	\$23,336	\$21,177	\$29,461	\$8,284	39.12%	Revising school's SCIF budget from year to year
0800 Miscellaneous	\$21,416	\$36,741	\$10,490	(\$26,251)	-71.45%	Revising school's SCIF budget from year to year
0840 Contingency	\$0	\$144,312	\$57,775	(\$86,537)	-59.96%	schools contingencies not spent in 2004-2005 and budgeted again in 2005-2006
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$17,977,787	\$13,326,085	\$12,449,110	(\$876,975)	-6.58%	
2500 BUSINESS SUPPORT SERVICES						
0100 Salaries Personnel Services	\$4,791,540	\$5,290,849	\$5,181,155	(\$109,694)	-2.07%	
0200 Employee Benefits	\$1,921,099	\$2,069,195	\$3,324,949	\$1,255,754	60.69%	Sick Leave payoff
0300 Purchased Profess & Technical Services	\$339,594	\$651,598	\$735,119	\$83,521	12.82%	Revising Warehouse budget for 2005-2006
0400 Purchased Property Services	\$464,443	\$462,908	\$452,724	(\$10,184)	-2.20%	
0500 Other Purchased Services	\$2,707,390	\$3,687,022	\$4,470,540	\$783,518	21.25%	Moving Telephone Expense to Business Support
0600 Supplies & Materials	\$2,163,249	\$1,378,102	\$1,998,337	\$620,235	45.01%	Moving Utilities to Operations
0700 Property	\$301,133	\$488,908	\$626,408	\$137,500	28.12%	Equipment and Furniture for schools
0800 Miscellaneous	\$0	\$1,913	\$33,624	\$31,711	1657.65%	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0		
TOTAL BUSINESS SUPPORT SERVICES	\$12,688,448	\$14,030,495	\$16,822,856	\$2,792,361	19.90%	
2600 PLANT OPERATION & MAINTENANCE						
0100 Salaries Personnel Services	\$10,168,817	\$10,715,909	\$10,563,635	(\$152,274)	-1.42%	
0200 Employee Benefits	\$1,770,882	\$2,000,981	\$2,114,730	\$113,749	5.68%	
0300 Purchased Profess & Technical Services	\$236,989	\$217,234	\$286,308	\$69,074	31.80%	The difference in Bldg Fund rate not used in 2003-2004
0400 Purchased Property Services	\$4,819,049	\$8,028,225	\$9,287,641	\$1,259,416	15.69%	Moving Utilities back to Operations
0500 Other Purchased Services	\$20,443	\$124,038	\$80,541	(\$43,497)	-35.07%	Moving Utilities back to Operations
0600 Supplies & Materials	\$1,129,742	\$7,583,652	\$8,525,856	\$942,204	12.42%	Moving Utilities back to Operations
0700 Property	\$268,409	\$519,698	\$709,096	\$189,398	36.44%	Purchase of Equipment for EJH 2004-2005
0800 Miscellaneous	\$25,800	\$25,638	\$32,885	\$7,247	28.27%	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0		
TOTAL PLANT OPERATION & MAINTENANCE	\$18,440,131	\$29,215,375	\$31,600,693	\$2,385,318	8.16%	
2700 STUDENT TRANSPORTATION						
0100 Salaries Personnel Services	\$6,222,150	\$6,703,369	\$6,740,462	\$37,093	0.55%	
0200 Employee Benefits	\$1,157,643	\$1,272,687	\$1,524,504	\$251,817	19.79%	Increase in CERS and Worker's Comp
0300 Purchased Profess & Technical Services	\$45,842	\$60,260	\$59,982	(\$278)	-0.46%	
0400 Purchased Property Services	\$20,438	\$20,839	\$19,395	(\$1,444)	-6.93%	
0500 Other Purchased Services	\$435,265	\$988,836	\$448,121	(\$540,715)	-54.68%	Diesel Fuel Increase
0600 Supplies & Materials	\$179,284	\$878,712	\$1,868,794	\$990,082	112.67%	Special Trip diesel not budgeted in 2004-2005
0700 Property	\$25,097	\$15,000	\$402,927	\$387,927	2586.18%	
0800 Miscellaneous	\$1,287	\$1,743	\$1,456	(\$287)	-16.45%	
0900 Other Uses of Funds	\$927,460	\$1,118,786	\$0	(\$1,118,786)	-100.00%	Moved the KISTA payment from 0700 codes
TOTAL STUDENT TRANSPORTATION	\$9,014,466	\$11,060,232	\$11,065,642	\$5,410	0.05%	
3300 COMMUNITY SERVICES OPERATIONS						
0100 Salaries Personnel Services	\$78,689	\$26,127	\$0	(\$26,127)	-100.00%	
0200 Employee Benefits	\$2,600	\$5,206	\$0	(\$5,206)	-100.00%	
0300 Purchased Profess & Technical Services	\$0	\$0	\$0	\$0		
0400 Purchased Property Services	\$0	\$0	\$0	\$0		
0500 Other Purchased Services	\$0	\$3,550	\$0	(\$3,550)	-100.00%	
0600 Supplies & Materials	\$0	\$700	\$0	(\$700)	-100.00%	
0700 Property	\$0	\$0	\$0	\$0		
0800 Miscellaneous	\$0	\$0	\$0	\$0		

**REVISED 2005-2006 WORKING BUDGET
GENERAL FUND EXPENDITURES**

	2004-2005	2005-2006	2005-2006	Change between 2005-2006		Comments
	ACTUAL	WORKING	Revised WORKING	WORKING and 2005-2006 Revised WORKING Amount	Percent	
Expenditures						
TOT. COMMUNITY SERVICES OPERATIONS	\$81,289	\$35,583	\$0	(\$35,583)	-100.00%	
5100 DEBT SERVICE						
0900 Other Uses of Funds	\$0	\$0	\$2,425,723	\$2,425,723	#DIV/0!	Kista payment 2003-2004
Total Debt Service	\$0	\$0	\$2,425,723	\$2,425,723	#DIV/0!	
5200 FUND TRANSFERS						
0900 Other Uses of Funds	\$5,180,541	\$618,000	\$2,155,003	\$1,537,003	248.71%	Transfers for Technology Resource Teachers, Bond payments and Henry Clay field 2004-2005
TOTAL FUND TRANSFERS	\$5,180,541	\$618,000	\$2,155,003	\$1,537,003	248.71%	
5300 CONTINGENCY						
0800 Contingency	\$0	\$10,616,100	\$12,502,940	\$1,886,840	17.77%	District Contingency
TOTAL FUND TRANSFERS	\$0	\$10,616,100	\$12,502,940	\$1,886,840	17.77%	
TOTAL EXPENDITURES	\$203,161,763	\$241,501,927	\$251,108,792	\$9,606,865	3.98%	

**2005-2006 WORKING BUDGET
SPECIAL REVENUE**

	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	WORKING
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
1200 Revenue from Other Local Sources	\$2,617	\$3,441	\$4,665
1310 Tuition from Individuals	\$540,223	\$511,905	\$216,732
1990 Miscellaneous Revenue	\$0	\$0	\$0
TOTAL REVENUE FROM LOCAL SOURCES	\$542,840	\$515,346	\$221,397
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$0	\$11,346	\$0
TOTAL EARNINGS ON INVESTMENTS	\$0	\$11,346	\$0
STUDENT ACTIVITIES			
1700 Student Activities	\$0	\$0	\$0
TOTAL STUDENT ACTIVITIES	\$0	\$0	\$0
COMMUNITY SERVICE ACTIVITIES			
1800 Community Service Activities	\$14,012	\$13,202	\$1,500
TOTAL COMMUNITY SERVICE	\$14,012	\$13,202	\$1,500
OTHER REVENUE FROM LOCAL SOURCES			
1900 Other Revenue from Local Sources	\$33,358	\$17,326	\$57,962
1920 Contributions/Donations	\$37,682	\$67,866	\$567,260
1925 Reimbursements (Non-Gvt)	\$2,774	\$50,628	\$0
1951 Service to Ky LSD	\$0	\$0	\$0
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0
1990 Miscellaneous Revenue	\$76,144	\$146,544	\$0
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0
TOTAL OTHER REVENUE OTHER SOURCES	\$149,958	\$282,364	\$625,222
TOTAL REVENUE FROM LOCAL SOURCES	\$706,810	\$822,258	\$848,119
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	\$10,773,433	\$9,218,207	\$8,768,663
TOTAL RESTRICTED	\$10,773,433	\$9,218,207	\$8,768,663
TOTAL REVENUE FROM STATE SOURCES	\$10,773,433	\$9,218,207	\$8,768,663
REVENUE FROM FEDERAL SOURCES			
4300 Restricted Direct Federal	\$825,485	\$1,325,600	\$193,884
4500 Restricted Federal Thru State	\$15,325,691	\$23,007,804	\$16,996,801
4700 Federal Revenue Thru Intermediate SRC	\$206,350	\$518,024	\$275,849
TOTAL FEDERAL SOURCES	\$16,357,526	\$24,851,428	\$17,466,534
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$296,899	\$569,425	\$0
TOTAL INTERFUND TRANSFERS	\$296,899	\$569,425	\$0
SALE OR COMPEN FOR LOSS OF ASSETS			
5332 Loss Compen - Buildings	\$29,142	\$4,280	\$0
5341 Sale of Equipment Etc	\$0	\$0	\$0
5342 Loss Compen - Equipment Etc	\$0	\$0	\$0
TOT SALE OR COMPEN LOSS OF ASSETS	\$29,142	\$4,280	\$0
TOTAL OTHER RECEIPTS	\$326,041	\$573,705	\$0
TOTAL RECEIPTS	\$28,163,810	\$35,465,598	\$27,083,316
TOTAL REVENUES	\$28,163,810	\$35,465,598	\$27,083,316

**2005-2006 WORKING BUDGET
SPECIAL REVENUE EXPENDITURES**

	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	WORKING
Expenditures			
1000 INSTRUCTION			
0100 Salaries Personnel Services	\$11,039,521	\$12,360,266	\$8,819,334
0200 Employee Benefits	\$1,602,078	\$2,086,199	\$1,615,937
0300 Purchased Profess & Technical Ser	\$194,220	\$492,376	\$560,856
0400 Purchased Property Services	\$38,083	\$121,670	\$85,555
0500 Other Purchased Services	\$357,937	\$677,625	\$1,211,801
0600 Supplies & Materials	\$1,996,930	\$3,449,409	\$2,599,592
0700 Property	\$1,052,147	\$909,257	\$548,975
0800 Miscellaneous	\$16,724	\$30,529	\$155,612
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL INSTRUCTION	\$16,297,640	\$20,127,331	\$15,597,662
2100 STUDENT SUPPORT SERVICES			
0100 Salaries Personnel Services	\$2,397,790	\$2,275,297	\$2,518,516
0200 Employee Benefits	\$508,218	\$471,915	\$205,735
0300 Purchased Profess & Technical Ser	\$128,019	\$239,137	\$790,138
0400 Purchased Property Services	\$17,710	\$40,806	\$29,962
0500 Other Purchased Services	\$210,546	\$310,809	\$1,784,471
0600 Supplies & Materials	\$270,025	\$694,948	\$191,738
0700 Property	\$275,799	\$599,011	\$136,914
0800 Miscellaneous	\$19,829	\$32,950	\$52,514
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL STUDENT SUPPORT SERVICES	\$3,827,936	\$4,664,873	\$5,709,988
INSTRUCTIONAL STAFF SUPPORT			
2200 SERV			
0100 Salaries Personnel Services	\$2,442,629	\$3,336,938	\$999,817
0200 Employee Benefits	\$171,992	\$447,174	\$91,285
0300 Purchased Profess & Technical Ser	\$171,259	\$223,780	\$127,831
0400 Purchased Property Services	\$5,840	\$9,628	\$2,975
0500 Other Purchased Services	\$269,899	\$410,702	\$554,057
0600 Supplies & Materials	\$256,244	\$426,306	\$245,404
0700 Property	\$32,469	\$514,560	\$360
0800 Miscellaneous	\$32,217	\$49,714	\$10,805
0900 Other Uses of Funds	\$0	\$0	\$0
TOT INSTRUC. STAFF SUPPORT SERVICES	\$3,382,549	\$5,418,802	\$2,032,534
DISTRICT ADMIN SUPPORT			
2300 SERVICES			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
0300 Purchased Profess & Technical Ser	\$0	\$5,308	\$0
0500 Other Purchased Services	\$0	\$6,338	\$0
0600 Supplies & Materials	\$0	\$1,066	\$5,252
0700 Property	\$0	\$1,938	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$0	\$14,650	\$5,252
2400 SCHOOL ADMINISTRATIVE SUPPORT			
0100 Salaries Personnel Services	\$440,160	\$590,137	\$231,488
0200 Employee Benefits	\$56,664	\$88,155	\$13,114
0400 Purchased Property Services	\$0	\$0	\$0
0600 Supplies & Materials	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOT. SCHOOL ADMIN SUPPORT	\$496,824	\$678,292	\$244,602

**2005-2006 WORKING BUDGET
SPECIAL REVENUE EXPENDITURES**

	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	WORKING
Expenditures			
2500 BUSINESS SUPPORT SERVICES			
0600 Supplies & Materials	\$267	\$109,656	\$21,980
TOTAL BUSINESS SUPPORT SERVICES	\$267	\$109,656	\$21,980
2600 PLANT OPERATION & MAINTENANCE			
0100 Salaries Personnel Services	\$296,792	\$349,321	\$323,384
0200 Employee Benefits	\$38,761	\$42,883	\$37,454
0300 Purchased Profess & Technical Services	\$11,529	\$42,250	\$13,000
0400 Purchased Property Services	\$29,142	\$55,705	\$0
0500 Other Purchased Services	\$7,653	\$11,500	\$19,200
0600 Supplies & Materials	\$33,459	\$26,554	\$64,283
0700 Property	\$1,801	\$5,077	\$2,865
0800 Miscellaneous	\$344	\$0	\$0
TOTAL PLANT OPERATION & MAINTENANCE	\$419,481	\$533,290	\$460,186
2700 STUDENT TRANSPORTATION			
0800 Miscellaneous	\$0	\$10,663	\$5,126
TOTAL STUDENT TRANSPORTATION	\$0	\$10,663	\$5,126
2800 CENTRAL OFFICE SUPPORT SERVICES			
0100 Salaries Personnel Services	\$574,415	\$480,728	\$0
0200 Employee Benefits	\$84,859	\$101,840	\$0
0300 Purchased Profess & Technical Ser	\$1,050	\$442	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$13,669	\$4,980	\$0
0600 Supplies & Materials	\$21,944	\$548	\$0
0700 Property	\$33,267	\$5,473	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. CENTRAL OFFICE SUPPORT SERVICES	\$729,204	\$594,011	\$0
COMMUNITY SERVICES			
3300 OPERATIONS			
0100 Salaries Personnel Services	\$1,703,891	\$1,593,946	\$1,552,565
0200 Employee Benefits	\$101,617	\$72,588	\$53,235
0300 Purchased Profess & Technical Ser	\$103,481	\$80,166	\$102,595
0400 Purchased Property Services	\$99	\$37	\$401
0500 Other Purchased Services	\$40,842	\$51,890	\$89,861
0600 Supplies & Materials	\$175,401	\$309,564	\$331,342
0700 Property	\$13,485	\$21,891	\$12,775
0800 Miscellaneous	\$12,752	\$6,241	\$14,936
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL COMMUN SERV OPER.	\$2,151,568	\$2,136,323	\$2,157,710
4200 SITE IMPROVEMENT			
0400 Purchased Property Services	\$2,605	\$351	\$0
TOTAL SITE IMPROVEMENT	\$2,605	\$351	\$0
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$855,739	\$1,226,521	\$848,276
TOTAL SITE IMPROVEMENT	\$855,739	\$1,226,521	\$848,276
TOT EXPEND SPECIAL REV FUND (2)	\$28,163,813	\$35,514,763	\$27,083,316

**2005-2006 WORKING BUDGET
FOOD SERVICE FUND (51)**

	2003-2004 ACTUAL	2004-2005 ACTUAL	2005-2006 WORKING
Revenue			
Beginning Balance	\$2,599,947	\$2,457,874	\$2,770,000
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$27,384	\$57,798	\$30,000
TOTAL EARNINGS ON INVESTMENTS	\$27,384	\$57,798	\$30,000
FOOD SERVICE			
1600 FOOD SERVICE	\$5,118,036	\$5,291,029	\$6,039,748
TOTAL FOOD SERVICE	\$5,118,036	\$5,291,029	\$6,039,748
OTHER REVENUE FROM LOCAL SOURCES			
1990 Miscellaneous Revenue	\$290,709	\$285,348	\$371,000
TOT OTHER REV FROM LOCAL SOURCES	\$290,709	\$285,348	\$371,000
TOT REVENUE FROM LOCAL SOURCES	\$5,436,129	\$5,634,175	\$6,440,748
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$148,994	\$153,924	\$150,000
TOTAL RESTRICTED	\$148,994	\$153,924	\$150,000
TOT REVENUE FROM LOCAL SOURCES	\$148,994	\$153,924	\$150,000
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4300 Restricted Direct Federal	\$0	\$0	\$0
4500 Restricted Federal Thru State	\$5,554,430	\$5,938,149	\$5,500,000
4550 Donated Commodities	\$699,173	\$0	\$0
TOTAL FEDERAL SOURCES	\$6,253,603	\$5,938,149	\$5,500,000
TOT REV FROM FEDERAL SOURCES	\$6,253,603	\$5,938,149	\$5,500,000
TOTAL RECEIPTS	\$11,838,726	\$11,726,248	\$12,090,748
TOT REV FOOD SERVICE FUND(51)	\$14,438,673	\$14,184,122	\$14,860,748
Expenditures			
3100 FOOD SERVICE OPERATIONS			
0100 Salaries Personnel Services	\$4,856,413	\$5,052,174	\$5,890,471
0200 Employee Benefits	\$771,056	\$855,704	\$868,407
0400 Purchased Property Services	\$272,262	\$98,652	\$308,788
0500 Other Purchased Services	\$162,063	\$129,299	\$186,918
0600 Supplies & Materials	\$5,410,558	\$5,133,596	\$6,848,723
0700 Property	\$508,446	\$271,665	\$757,441
0800 Miscellaneous	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$11,980,798	\$11,541,090	\$14,860,748
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL EXPENDITURES	\$11,980,798	\$11,541,090	\$14,860,748
TOTAL FOOD SERVICE FUND (51)	\$2,457,875	\$2,643,032	\$0

**2005-2006 WORKING BUDGET
CAPITAL OUTLAY FUND (310)**

	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	WORKING
Revenue			
Beginning Balance	\$0	\$242,936	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$8,655	\$11,876	\$8,000
TOTAL EARNINGS ON INVESTMENTS	\$8,655	\$11,876	\$8,000
TOTAL REVENUE FROM LOCAL SOURCES	\$8,655	\$11,876	\$8,000
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Reveune	\$2,980,870	\$3,009,730	\$3,048,510
TOTAL RESTRICTED	\$2,980,870	\$3,009,730	\$3,048,510
TOTAL REVENUE FROM STATE SOURCES	\$2,980,870	\$3,009,730	\$3,048,510
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$2,989,525	\$3,021,606	\$3,056,510
TOTAL REVENUES	\$2,989,525	\$3,264,542	\$3,056,510
Expenditures			
4100 SITE ACQUISITION			
0500 Purchasd Profes & Tech Services	\$0	\$551,833	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$551,833	\$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
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	\$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	\$2,989,525	\$2,706,204	\$3,056,510
TOTAL FUND TRANSFERS	\$2,989,525	\$2,706,204	\$3,056,510
TOTAL EXPENDITURES	\$2,989,525	\$3,258,037	\$3,056,510

**2005-2006 WORKING BUDGET
BUILDING FUND (320)**

	2003-2004	2004-2005	2005-2006
	ACTUAL	ACTUAL	WORKING
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$8,592,525	\$9,121,968	\$9,294,431
1113 PSC Real Property Tax	\$633,035	\$821,871	\$821,871
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$921,102	\$888,863	\$713,508
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$10,146,662	\$10,832,702	\$10,829,810
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	\$75,125	\$115,000	\$35,000
TOTAL EARNINGS ON INVESTMENTS	\$75,125	\$115,000	\$35,000
TOTAL REVENUE LOCAL SOURCES	\$10,221,787	\$10,947,702	\$10,864,810
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 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	\$10,221,787	\$10,947,702	\$10,864,810
TOTAL REVENUES	\$10,221,787	\$10,947,702	\$10,864,810

**2005-2006 WORKING BUDGET
BUILDING FUND (320)**

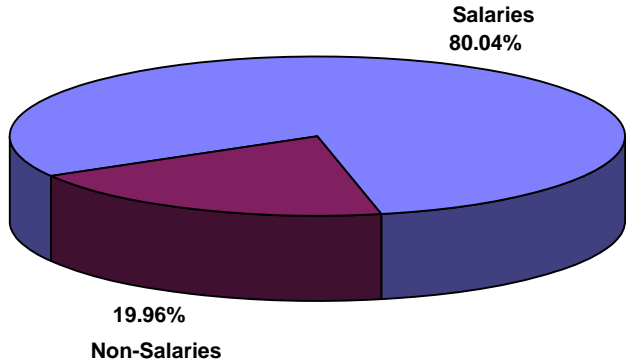
2003-2004	2004-2005	2005-2006
ACTUAL	ACTUAL	WORKING

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
0700 Property	\$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
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$7,909,328	\$12,455,650	\$10,864,810
TOTAL FUND TRANSFERS	\$7,909,328	\$12,455,650	\$10,864,810
TOTAL EXPENDITURES	\$7,909,328	\$12,455,650	\$10,864,810

2005-2006 WORKING BUDGET

Salaries as a Percent of Total Budget

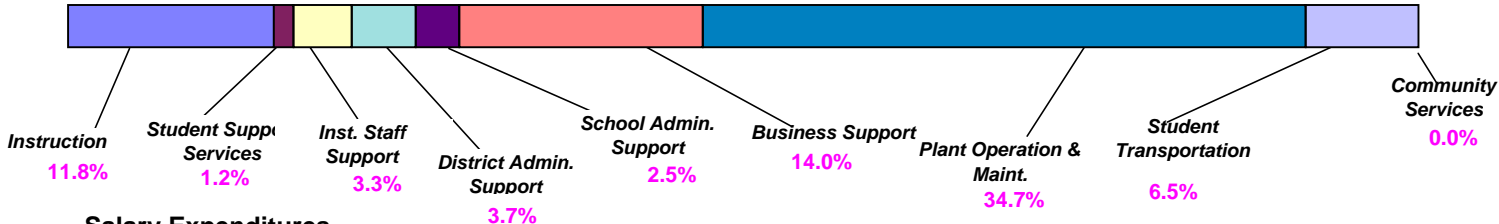


Total General Fund Budget
\$241,501,927

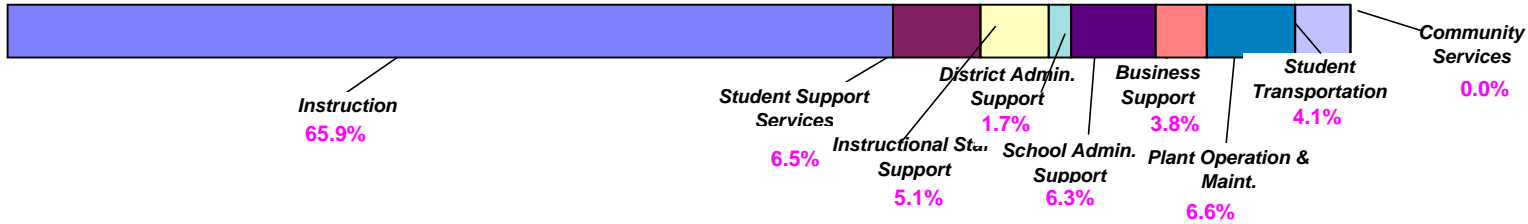
Total General Fund Salary Expenditures
\$193,304,745

Total General Fund Non-Salary Expenditures
\$48,197,182

Non-Salary Expenditures



Salary Expenditures



2005-2006 WORKING BUDGET

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's Libraries
School Improvement Services	Technology
Social Studies Services	Media Services
Science Services	Educational Television
Gifted and Talented Services	
Vocational/Business Services	Special Education Coordinator
Vocational/Career Services	

Student and Program Assessment **Elementary Directors**

At-Risk Programs

Reading Recovery **Middle School Director**

Health & Fitness

Fine Arts & Music Services **High School Director**

Foreign Language Services E B C E

Interdisciplinary Studies

Preschool/Primary Services **English as a Second Language**

Spanish Immersion

~~Social Worker Services~~ – **moved to function 2100**

~~Research an~~ - **moved to function 2500**

Alternative Programs **Distinguished Educators**

Mathematics Services

Professional Development

2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES

School Board Activities
Tax Assessment & Collection
Superintendent's Office
Legal Services
Community and Government Relations – **formerly function 3300**

2400 SCHOOL ADMINISTRATIVE SUPPORT SERVICES

2005-2006 WORKING BUDGET

Elementary Staff Assistants
School's Principal Office

2500 BUSINESS SUPPORT SERVICES

Finance Officer Office Risk Management/Insurance Services – **formerly function 2600**
Accounting Office Payroll
Internal Auditor's Office Human Resources – **formerly function 2800**
Printing & Duplicating Technology Services – **formerly function 2800**
District-Wic Research and Evaluation – **formerly function 2500**
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
Risk Management/Insurance Services – **moved to function 2500**

2700 STUDENT TRANSPORTATION

Transportation Services

2800 CENTRAL OFFICE SUPPORT SERVICE

Human Resources – **moved to function 2500**
Technology/Network Services – **split between function 1000 and 2500**
~~Planning/Strategic/Competency – deleted function per KDE~~

3300 COMMUNITY SERVICE OPERATIONS

Community Education
~~Community Relations – moved to function 2300~~

2005-2006 WORKING BUDGET

0100 Salaries Personnel Services

0110 CERTIFIED PERMANENT SALARY (First 185 Contract Days)
0111 EXTENDED DAY (Contract Days over 185)
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 13.145%)
0232 CERS EMPLOYER CONTRIBUTION (10.98%)
0233 OTHER EMPLOYER MATCH
0251 STATE UNEMPLOYMENT INSURANCE
0253 KSBA UNEMPLOYMENT INSURANCE (\$60 per Employee or 1% which ever is less)
0260 WORKMENS COMPENSATION (Professional .43%, Drivers 4.373% & Others 3.02%)
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

2005-2006 WORKING BUDGET

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
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

2005-2006 WORKING BUDGET

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

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

2005-2006 WORKING BUDGET

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.
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

2005-2006 WORKING BUDGET

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