



2010-2011 Tentative Budget

Prepared by the Office of Budget & Staffing

Approved: May 24, 2010

2010-2011 Tentative Budget Summary

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$27,433,361
Estimated Tax Receipts	\$191,027,418	
Additional General Fund Receipts	\$74,063,899	
Total Other Receipts and Cash Balances	\$89,309,932	
Total All Estimated Receipts		\$354,401,249

Grand Total Estimated Receipts Plus Beginning General Fund Cash Balance		\$381,854,609
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ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$161,716,841
2100-2199 Student Support Programs	\$16,383,338
2200-2299 Instruc. Staff Support Svs	\$14,597,669
2300-2399 District Admin Support Svs	\$3,738,091
2400-2499 School Admin Support Svs	\$16,149,813
2500-2599 Business Support Svs	\$19,940,836
2600-2699 Plant Oper & Maint	\$36,744,474
2700-2799 Student Transportation	\$13,479,319
5100-5199 Debt Service	\$1,324,725
5200-5299 Fund Transfers	\$1,564,316
5300-5399 Contingency	\$19,300,000

FUND 1 TOTAL ESTIMATED GENERAL FUND EXPENDITURES		\$304,959,422
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FUND 2 Special Revenue Prog	\$38,852,976
FUND 51 School Food Svs. Prog	\$20,308,210
FUND 310 SEEK Capital Outlay	\$3,155,960
FUND 320 FSPK Building Fund	\$26,992,786

TOTAL ESTIMATED EXPENDITURES (Funds 2, 51, 310 & 320)		\$89,309,931
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GRAND TOTAL ESTIMATED EXPENDITURES		\$394,269,353
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**2010-2011 Tentative Budget
GEN FUND REVENUES**

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Working and 2010-2011 Tentative	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
Revenue					
Beginning Balance	\$45,570,758	\$56,702,343	\$27,433,361	(\$29,268,982)	-51.62%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$112,282,110	\$118,457,626	\$124,084,363	\$5,626,737	4.75%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property Tax	\$4,561,985	\$4,561,985	\$4,561,985	\$0	
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$3,401,252	\$1,000,000	\$1,000,000	\$0	
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$9,712,923	\$8,741,631	\$8,916,463	\$174,833	2.00%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$129,958,270	\$132,761,242	\$138,562,812	\$5,801,570	4.37%
SALES AND USE TAXES					
1121 Utilities Tax	\$21,806,906	\$23,115,320	\$22,653,014	(\$462,306)	-2.00%
3800 Telecommunications Tax (restricted state revenue)	\$910,344	\$910,344	\$910,344	\$0	
TOTAL SALES AND USE TAXES	\$22,717,250	\$24,025,664	\$23,563,358	(\$462,306)	-1.92%
INCOME TAXES					
1131 Occupational License Tax	\$27,789,662	\$27,789,662	\$28,901,248	\$1,111,586	4.00%
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$680,370	\$0	\$0		
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$28,470,032	\$27,789,662	\$28,901,248	\$1,111,586	4.00%
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$0	\$11,781	\$11,781	\$0	
TOT REV - OTHER LOCAL GOV'T UNITS	\$0	\$11,781	\$11,781	\$0	
TUITION					
1310 Tuition from individuals	\$40,095	\$40,095	\$40,095	\$0	100.00%
1320 Tuition from KY LSD	\$130,500	\$97,875	\$73,406	(\$24,469)	-25.00%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$170,595	\$137,970	\$113,501	(\$24,469)	-17.73%
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	\$895,294	\$716,235	\$716,235	\$0	
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$895,294	\$716,235	\$716,235	\$0	
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$171,848	\$171,848	\$171,848	\$0	
1912 Bus Rental	\$118,941	\$121,320	\$123,746	\$2,426	2.00%
1920 Contributions/Donations	\$0	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$1,318,046	\$0	\$0		
1931 Gain on Sale of Land & Building	\$125	\$0	\$0		
1942 Textbook Rentals	\$280,820	\$260,000	\$272,000	\$12,000	4.62%
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	\$2,056,909	\$1,954,064	\$1,954,064	\$0	
1997 Medicare Reimbursement	\$185,910	\$0	\$0		
TOT OTHER REV FROM LOCAL SOURCES	\$4,132,599	\$2,507,231	\$2,521,658	\$14,426	0.58%
TOTAL REVENUE LOCAL SOURCES	\$186,344,040	\$187,949,786	\$194,390,593	\$6,440,808	3.43%
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		
REVENUE FROM STATE SOURCES					
STATE PROGRAMS					
3111 SEEK Program	\$73,828,610	\$73,670,058	\$69,689,038	(\$3,981,020)	-5.40%
TOTAL STATE PROGRAMS	\$73,828,610	\$73,670,058	\$69,689,038	(\$3,981,020)	-5.40%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$70,466	\$70,000	\$70,000	\$0	100.00%

**2010-2011 Tentative Budget
GEN FUND REVENUES**

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Working and 2010-2011 Tentative	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
Revenue					
3125 Bus Driver Training Reimbursement	\$1,490	\$0	\$0		
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3127 Flexible Spending Refund	\$0	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$421	\$0	\$0		
TOTAL OTHER STATE FUNDING	\$72,377	\$70,000	\$70,000	\$0	
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$154,589	\$0	\$0		
TOTAL EXPENDITURE REIMBURSEMENT	\$154,589	\$0	\$0		
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
OTHER STATE FUNDING					
3900 Revenue for/On Behalf Payments	\$50,288,237	\$0	\$0		
TOT REV FROM STATE SOURCES	\$124,189,224	\$73,740,058	\$69,759,038	(\$3,981,020)	-5.40%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$0	\$0	\$0		
TOTAL FEDERAL REIMBURSEMENTS	\$0	\$0	\$0		
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$0	\$0	\$0	\$0	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$971,812	\$923,221	\$941,686	\$18,464	2.00%
TOTAL INTERFUND TRANSFERS	\$971,812	\$923,221	\$941,686	\$18,464	2.00%
SALE/COMPEN FOR LOSS OF ASSETS					
5311 Sale of Land and Improvements	\$0	\$0	\$0		
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$0	\$0	\$0		
5332 Loss Comp - Buildings	\$0	\$0	\$0		
5341 Sale of Equipment	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
TOT SALE/COMP FOR LOSS OF ASSETS	\$0	\$0	\$0		
TOTAL OTHER RECEIPTS	\$971,812	\$923,221	\$941,686	\$18,464	2.00%
TOTAL RECEIPTS	\$311,659,665	\$262,613,065	\$265,091,317	\$2,478,252	0.94%
TOTAL REVENUES	\$357,230,423	\$319,315,408	\$292,524,678	(\$26,790,730)	-8.39%

**2010-2011 Tentative Budget
GEN FUND EXPENDITURES**

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Working and 2010-2011 Tentative	Comments
	ACTUAL	WORKING	TENTATIVE	Amount	
Expenditures					
1000 INSTRUCTION					
0100 Salaries Personnel Services	\$134,816,255	\$142,905,230	\$146,101,197	\$3,195,967	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$45,709,043	\$10,367,600	\$10,937,818	\$570,218	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$104,747	\$152,002	\$105,000	(\$47,002)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$22,958	\$29,479	\$12,879	(\$16,600)	and open purchase orders from prior year
0500 Other Purchased Services	\$58,951	\$856,823	\$575,000	(\$281,823)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$3,752,945	\$3,471,760	\$2,987,594	(\$484,166)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$920,913	\$722,084	\$672,348	(\$49,736)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$291,261	\$421,732	\$325,005	(\$96,727)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
TOTAL INSTRUCTION	\$185,677,073	\$158,926,710	\$161,716,841	\$2,790,131	
2100 STUDENT SUPPORT SERVICES					
0100 Salaries Personnel Services	\$13,150,856	\$13,939,907	\$14,706,602	\$766,695	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,278,827	\$963,657	\$1,016,658	\$53,001	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$497,495	\$727,804	\$634,509	(\$93,295)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$0	\$0	\$0		
0500 Other Purchased Services	\$3,404	\$10,400	\$4,893	(\$5,507)	and open purchase orders from prior year
0600 Supplies & Materials	\$35,811	\$41,268	\$19,876	(\$21,392)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$1,802	\$5,192	\$700	(\$4,492)	
0800 Miscellaneous	\$0	\$100	\$100		
TOTAL STUDENT SUPPORT SERV	\$15,968,195	\$15,688,328	\$16,383,338	\$695,010	
2200 INSTRUCTIONAL STAFF SUPPORT SERV					
0100 Salaries Personnel Services	\$9,772,177	\$10,358,508	\$10,928,226	\$569,718	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$1,829,305	\$1,014,249	\$1,070,033	\$55,784	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$514,693	\$535,229	\$487,624	(\$47,605)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$97,348	\$82,734	\$27,781	(\$54,953)	
0500 Other Purchased Services	\$80,980	\$104,171	\$104,171		
0600 Supplies & Materials	\$1,122,291	\$1,304,169	\$1,304,169		
0700 Property	\$634,021	\$671,134	\$571,134	(\$100,000)	
0800 Miscellaneous	\$96,237	\$181,973	\$104,532	(\$77,441)	
TOTAL INSTRUC. STAFF SUPPORT SERV	\$14,147,052	\$14,252,167	\$14,597,669	\$345,503	
2300 DISTRICT ADMIN SUPPORT SERV					
0100 Salaries Personnel Services	\$1,489,063	\$1,578,407	\$1,665,219	\$86,812	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$325,788	\$304,756	\$321,518	\$16,762	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$1,764,618	\$1,883,538	\$1,175,895	(\$707,643)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$4,399	\$16,518	\$16,518		
0500 Other Purchased Services	\$102,845	\$135,874	\$118,572	(\$17,302)	
0600 Supplies & Materials	\$171,171	\$137,773	\$119,450	(\$18,323)	
0700 Property	\$48,542	\$44,025	\$44,025		
0800 Miscellaneous	\$456,572	\$406,746	\$276,894	(\$129,852)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0840 Contingency	\$0	\$0	\$0		
TOTAL DISTRICT ADMIN SUPPORT SERV	\$4,362,998	\$4,507,637	\$3,738,091	(\$769,546)	
2400 SCHOOL ADMIN SUPPORT SERVICES					

**2010-2011 Tentative Budget
GEN FUND EXPENDITURES**

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Working and 2010-2011 Tentative	Comments
	ACTUAL	WORKING	TENTATIVE	Amount	
Expenditures					
0100 Salaries Personnel Services	\$11,068,053	\$12,170,005	\$12,839,355	\$669,350	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,494,840	\$1,612,541	\$1,701,231	\$88,690	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$1,188	\$5,865	\$3,687	(\$2,178)	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$647,276	\$828,939	\$696,942	(\$131,997)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0500 Other Purchased Services	\$41,235	\$75,433	\$56,873	(\$18,560)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$152,216	\$220,621	\$159,820	(\$60,801)	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$64,649	\$68,857	\$133,167	\$64,310	2009-2010 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$17,774	\$353,173	\$558,738	\$205,565	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$14,487,231	\$15,335,434	\$16,149,813	\$814,379	
2500 BUSINESS SUPPORT SERVICES					
0100 Salaries Personnel Services	\$5,631,196	\$6,453,797	\$6,808,756	\$354,959	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,871,661	\$2,814,599	\$2,969,402	\$154,803	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$851,089	\$1,012,588	\$854,321	(\$158,267)	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$461,800	\$651,857	\$425,894	(\$225,963)	2009-2010 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$2,592,460	\$4,973,303	\$4,973,303		
0600 Supplies & Materials	\$1,446,506	\$2,230,706	\$2,152,890	(\$77,816)	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$1,539,600	\$2,147,234	\$1,657,540	(\$489,694)	
0800 Miscellaneous	\$167,548	\$274,397	\$98,730	(\$175,667)	2009-2010 Working Budget included open purchase orders from previous year
0900 Other Uses of Funds	\$0	\$0	\$0		
TOTAL BUSINESS SUPPORT SERVICES	\$15,561,860	\$20,558,481	\$19,940,836	(\$617,645)	
2600 PLANT OPERATION & MAINTENANCE					
0100 Salaries Personnel Services	\$12,088,748	\$12,814,073	\$13,518,847	\$704,774	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$4,017,627	\$3,457,237	\$3,647,385	\$190,148	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$330,546	\$412,899	\$359,870	(\$53,029)	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$6,592,823	\$8,920,660	\$6,749,802	(\$2,170,858)	2009-2010 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$7,468	\$27,214	\$27,214		
0600 Supplies & Materials	\$8,690,792	\$9,901,024	\$9,284,097	(\$616,927)	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$780,862	\$3,099,301	\$3,099,301		
0800 Miscellaneous	\$54,855	\$57,958	\$57,958		
0900 Other Uses of Funds	\$0	\$0	\$0		
TOTAL PLANT OPERATION & MAINTENANCE	\$32,563,721	\$38,690,366	\$36,744,474	(\$1,945,892)	
2700 STUDENT TRANSPORTATION					
0100 Salaries Personnel Services	\$8,116,760	\$8,808,307	\$9,292,764	\$484,457	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,769,498	\$2,284,088	\$2,409,713	\$125,625	
0300 Purchased Profess & Technical Services	\$36,465	\$63,321	\$36,546	(\$26,775)	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$25,010	\$33,842	\$26,500	(\$7,342)	
0500 Other Purchased Services	\$16,799	\$441,021	\$42,198	(\$398,823)	2009-2010 Working Budget included open purchase orders from previous year
0600 Supplies & Materials	\$1,138,052	\$2,644,324	\$1,653,988	(\$990,336)	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$1,086,043	\$2,200,186	\$17,610	(\$2,182,576)	
0800 Miscellaneous	\$0	\$0	\$0		
0900 Other Uses of Funds					
TOTAL STUDENT TRANSPORTATION	\$13,188,627	\$16,475,089	\$13,479,319	(\$2,995,770)	

**2010-2011 Tentative Budget
GEN FUND EXPENDITURES**

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Working and 2010-2011 Tentative	Comments
	ACTUAL	WORKING	TENTATIVE	Amount	
Expenditures					
5100 DEBT SERVICE					
0900 Other Uses of Funds	\$1,258,059	\$1,751,619	\$1,324,725	(\$426,894)	
Total Debt Service	\$1,258,059	\$1,751,619	\$1,324,725	(\$426,894)	
5200 FUND TRANSFERS					
0900 Other Uses of Funds	\$5,367,789	\$5,443,055	\$1,564,316	(\$3,878,739)	
5300 CONTINGENCY					
0840 Contingency	\$0	\$19,300,000	\$19,300,000		District Contingency
TOTAL EXPENDITURES	\$302,582,605	\$310,744,835	\$296,126,798	(\$14,618,037)	
Revenue vs. Expenditures			\$0		

**2010-2011 Tentative Budget
SPECIAL REVENUE**

	2008-2009 ACTUAL	2009-2010 WORKING	2010-2011 TENTATIVE	COMMENTS
Revenue				
Beginning Balance	\$0	\$0	\$0	
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
1200 Revenue from Other Local Sources	\$4,515	\$4,606	\$4,698	
1310 Tuition from Individuals	\$238,267	\$243,032	\$247,893	
TOTAL TUITION	\$242,782	\$247,638	\$252,590	
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	\$6,301	\$6,427	\$6,555	
TOTAL COMMUNITY SERVICE ACTIVITIES	\$6,301	\$6,427	\$6,555	
OTHER REVENUE FROM LOCAL SOURCES				
1900 Other Revenue from Local Sources	\$58,654	\$59,828	\$61,024	
1920 Contributions/Donations	\$305,375	\$311,482	\$317,712	
1925 Reimbursements (Non-Gvt)	\$165,741	\$169,056	\$172,437	
1951 Service to Ky LSD	\$0	\$0	\$0	
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0	
1990 Miscellaneous Revenue	\$173,299	\$176,765	\$180,301	
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0	
TOTAL OTHER REVENUE OTHER SOURCES	\$703,070	\$717,131	\$731,474	
TOTAL REVENUE FROM LOCAL SOURCES	\$952,152	\$971,195	\$990,619	
REVENUE FROM STATE SOURCES				
OTHER STATE FUNDING				
3111 Seek Program	\$0	\$0	\$0	
3131 Textbook Reimbursement	\$0	\$0	\$0	
TOTAL OTHER STATE FUNDING	\$0	\$0	\$0	
RESTRICTED				
3200 Restricted State Revenue	\$12,971,126	\$13,230,548	\$13,495,159	
TOTAL RESTRICTED	\$12,971,126	\$13,230,548	\$13,495,159	
TOTAL REVENUE FROM STATE SOURCES	\$12,971,126	\$13,230,548	\$13,495,159	
REVENUE FROM FEDERAL SOURCES				
FEDERAL SOURCES				
4300 Restricted Direct Federal	\$817,853	\$834,210	\$850,894	
4500 Restricted Federal Thru State	\$22,676,299	\$22,959,546	\$23,248,458	
4700 Federal Revenue Thru Intermediate SRC	\$257,444	\$262,593	\$267,845	
4810 Medicare Reimbursement	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES	\$23,751,596	\$24,056,349	\$24,367,197	
TOT REV FROM FEDERAL SOURCES	\$36,722,722	\$37,286,897	\$37,862,356	
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	\$37,674,874	\$38,258,093	\$38,852,976	
TOTAL REVENUES	\$37,674,874	\$38,258,093	\$38,852,976	

**2010-2011 Tentative Budget
SPEC REV EXPENDITURES**

	2008-2009	2009-2010	2010-2011	COMMENTS
	ACTUAL	WORKING	TENTATIVE	
Expenditures				
1000 INSTRUCTION				
0100 Salaries Personnel Services	\$17,842,469	\$18,199,318	\$18,563,305	
0200 Employee Benefits	\$3,151,329	\$3,214,356	\$3,278,643	
0300 Purchased Profess & Technical Ser	\$376,492	\$384,021	\$391,702	
0400 Purchased Property Services	\$144,280	\$147,165	\$150,108	
0500 Other Purchased Services	\$639,250	\$652,035	\$665,076	
0600 Supplies & Materials	\$3,349,028	\$3,416,008	\$3,484,329	
0700 Property	\$184,023	\$187,703	\$541,525	
0800 Miscellaneous	\$121,997	\$124,437	\$126,926	
0900 Other Uses of Funds	\$3,247	\$3,247	\$3,247	
TOTAL INSTRUCTION	\$25,468,911	\$26,328,291	\$27,204,859	
2100 STUDENT SUPPORT SERVICES				
0100 Salaries Personnel Services	\$1,011,264	\$1,031,489	\$1,052,119	
0200 Employee Benefits	\$270,171	\$275,574	\$281,086	
0300 Purchased Profess & Technical Ser	\$118,249	\$120,614	\$123,026	
0400 Purchased Property Services	\$5,890	\$6,007	\$6,128	
0500 Other Purchased Services	\$106,899	\$109,037	\$111,218	
0600 Supplies & Materials	\$234,738	\$239,433	\$244,222	
0700 Property	\$23,153	\$23,616	\$24,088	
0800 Miscellaneous	\$2,254	\$2,299	\$2,345	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL STUDENT SUPPORT SERVICES	\$1,772,617	\$1,808,069	\$1,844,231	
2200 INSTRUCTIONAL STAFF SUPPORT SERV				
0100 Salaries Personnel Services	\$3,425,485	\$3,493,995	\$3,563,875	
0200 Employee Benefits	\$471,474	\$480,903	\$490,521	
0300 Purchased Profess & Technical Ser	\$308,603	\$314,776	\$321,071	
0400 Purchased Property Services	\$25,789	\$26,305	\$26,831	
0500 Other Purchased Services	\$489,285	\$499,070	\$509,052	
0600 Supplies & Materials	\$617,883	\$630,241	\$642,846	
0700 Property	\$487,698	\$497,452	\$507,401	
0800 Miscellaneous	\$97,176	\$99,120	\$101,102	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT INSTRUC. STAFF SUPPORT SERVICES	\$5,923,394	\$6,041,862	\$6,162,699	
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	\$696,816	\$710,753	\$724,968	
0200 Employee Benefits	\$98,657	\$100,630	\$102,643	
0400 Purchased Property Services	\$24,936	\$25,435	\$25,944	
0600 Supplies & Materials	\$0	\$0	\$0	
0800 Miscellaneous	\$0	\$0	\$0	
TOTAL SCHOOL ADMIN SUPPORT	\$820,410	\$836,818	\$853,554	
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				

**2010-2011 Tentative Budget
SPEC REV EXPENDITURES**

	2008-2009	2009-2010	2010-2011	COMMENTS
	ACTUAL	WORKING	TENTATIVE	
Expenditures				
0100 Salaries Personnel Services	\$203,642	\$207,714	\$211,869	
0200 Employee Benefits	\$38,681	\$39,455	\$40,244	
0300 Purchased Profess & Technical Ser	\$310	\$316	\$323	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$5,721	\$5,836	\$5,952	
0600 Supplies & Materials	\$31,734	\$32,369	\$33,016	
0700 Property	\$0	\$0	\$0	
0800 Miscellaneous	\$277	\$282	\$288	
TOTAL PLANT OPERATION & MAINTENANCE	\$280,365	\$285,972	\$291,692	
2700 STUDENT TRANSPORTATION				
0600 Supplies & Materials	\$0	\$0	\$0	
TOTAL STUDENT TRANSPORTATION	\$0	\$0	\$0	
2900 OTHER INSTRUCTIONAL				
0100 Salaries Personnel Services	\$64,463	\$65,752	\$67,067	
0200 Employee Benefits	\$20,436	\$20,844	\$21,261	
TOTAL OTHER INSTRUCTIONAL	\$84,899	\$86,597	\$88,329	
3300 COMMUNITY SERVICES OPERATIONS				
0100 Salaries Personnel Services	\$1,720,583	\$1,754,995	\$1,790,095	
0200 Employee Benefits	\$55,378	\$56,486	\$57,616	
0300 Purchased Profess & Technical Ser	\$60,692	\$61,906	\$63,144	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$58,799	\$59,975	\$61,175	
0600 Supplies & Materials	\$380,210	\$387,814	\$395,571	
0700 Property	\$12,817	\$13,073	\$13,334	
0800 Miscellaneous	\$10,932	\$11,190	\$11,453	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL COMMUN SERV OPER.	\$2,299,412	\$2,345,439	\$2,392,387	
4200 SITE IMPROVEMENT				
0700 Property	\$0	\$0	\$0	
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0	
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$1,024,868	\$525,045	\$15,226	
TOTAL FUND TRANSFERS	\$1,024,868	\$525,045	\$15,226	
TOT EXPEND SPECIAL REV FUND (2)	\$37,674,874	\$38,258,093	\$38,852,976	

**2010-2011 Tentative Budget
FOOD SERVICE FUND (51)**

	2008-2009 ACTUAL	2009-2010 WORKING	2010-2011 TENTATIVE
Revenue			
Beginning Balance	\$2,831,299	\$3,169,224	\$3,513,907
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$173,400	\$176,868	\$180,405
TOTAL EARNINGS ON INVESTMENTS	\$173,400	\$176,868	\$180,405
FOOD SERVICE			
1600 FOOD SERVICE	\$6,460,915	\$7,165,648	\$7,884,476
TOTAL FOOD SERVICE	\$6,460,915	\$7,165,648	\$7,884,476
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$480,000	\$576,000	\$691,200
TOT OTHER REV FROM LOCAL SOURCES	\$480,000	\$576,000	\$691,200
TOT REVENUE FROM LOCAL SOURCES	\$7,114,315	\$7,918,516	\$8,756,082
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$186,000	\$223,200	\$267,840
TOTAL RESTRICTED	\$186,000	\$223,200	\$267,840
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$0	\$0	\$0
TOT REVENUE FROM STATE SOURCES	\$186,000	\$223,200	\$267,840
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$6,858,386	\$7,272,929	\$7,770,380
4550 Donated Commodities	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$6,858,386	\$7,272,929	\$7,770,380
TOT REV FROM FEDERAL SOURCES	\$6,858,386	\$7,272,929	\$7,770,380
TOTAL RECEIPTS	\$14,158,701	\$15,414,645	\$16,794,302
TOT REV FOOD SERVICE FUND(51)	\$16,990,000	\$18,583,869	\$20,308,210
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	\$6,917,619	\$8,009,832	\$9,320,489
0200 Employee Benefits	\$1,038,679	\$1,069,839	\$1,101,935
0400 Purchased Property Services	\$227,911	\$273,493	\$328,192
0500 Other Purchased Services	\$236,928	\$284,314	\$341,176
0600 Supplies & Materials	\$7,423,583	\$7,572,055	\$7,567,215
0700 Property	\$1,145,280	\$1,374,336	\$1,649,203
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$16,990,000	\$18,583,869	\$20,308,210
TOTAL EXPENDITURES	\$16,990,000	\$18,583,869	\$20,308,210

**2010-2011 Tentative Budget
CAPITAL OUTLAY FUND (310)**

	2008-2009 ACTUAL	2009-2010 WORKING	2010-2011 TENTATIVE
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$0	\$0	\$35,000
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$35,000
TOTAL REVENUE FROM LOCAL SOURCES	\$0	\$0	\$35,000
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,089,070	\$3,120,960	\$3,120,960
TOTAL RESTRICTED	\$3,089,070	\$3,120,960	\$3,120,960
TOTAL REVENUE FROM STATE SOURCES	\$3,089,070	\$3,120,960	\$3,120,960
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,089,070	\$3,120,960	\$3,155,960
TOTAL REVENUES	\$3,089,070	\$3,120,960	\$3,155,960
Expenditures			
4100 SITE ACQUISITION			
0500 Other Purchased Services	\$661,250	\$661,250	\$543,653
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$661,250	\$661,250	\$543,653
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	\$371,496	\$402,379	\$2,612,307
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$371,496	\$402,379	\$2,612,307
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$2,056,324	\$2,057,331	\$0
TOTAL FUND TRANSFERS	\$2,056,324	\$2,057,331	\$0
TOTAL EXPENDITURES	\$3,089,070	\$3,120,960	\$3,155,960

**2010-2011 Tentative Budget
BUILDING FUND 320**

	2008-2009 ACTUAL	2009-2010 WORKING	2010-2011 TENTATIVE
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$24,896,271	\$26,719,404	\$24,847,836
1113 PSC Real Property Tax	\$614,349	\$645,876	\$1,250,782
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$551,000	\$525,342	\$833,680
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$26,061,620	\$27,890,622	\$26,932,298
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	\$150,000	\$77,342	\$60,488
TOTAL EARNINGS ON INVESTMENTS	\$150,000	\$77,342	\$60,488
TOTAL REVENUE LOCAL SOURCES	\$26,211,620	\$27,967,964	\$26,992,786
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

**2010-2011 Tentative Budget
BUILDING FUND 320**

	2008-2009 ACTUAL	2009-2010 WORKING	2010-2011 TENTATIVE
TOT SALE/COMP FOR LOSS OF ASSETS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$26,211,620	\$27,967,964	\$26,992,786
TOTAL REVENUES	\$26,211,620	\$27,967,964	\$26,992,786

Expenditures

4100 SITE ACQUISITION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$0	\$0
4200 SITE IMPROVEMENT			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
4500 NEW BUILDING CONSTRUCTION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
4600 BLDG RENOVATIONS/ADDITIONS			
0300 Purchasd Profess & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL BLDG RENOVATIONS/ADDITIONS	\$0	\$0	\$0
5100 DEBT SERVICE			
0300 Purchasd Profess & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$26,211,620	\$27,967,964	\$26,992,786
TOTAL FUND TRANSFERS	\$26,211,620	\$27,967,964	\$26,992,786
TOTAL EXPENDITURES	\$26,211,620	\$27,967,964	\$26,992,786