



2010-2011 Working Budget



FAYETTE COUNTY PUBLIC SCHOOLS

Prepared by the
Office of Budget & Staffing
Approved: September 23, 2010

2010-2011 Working Budget Summary

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$58,199,176
Estimated Tax Receipts	\$187,940,936	
Additional General Fund Receipts	\$76,283,332	
Total Other Receipts and Cash Balances	\$89,673,239	
Total All Estimated Receipts		\$353,897,507

Grand Total Estimated Receipts Plus Beginning General Fund Cash Balance		\$412,096,683
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ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$151,410,246
2100-2199 Student Support Programs	\$16,468,211
2200-2299 Instruc. Staff Support Svs	\$17,453,904
2300-2399 District Admin Support Svs	\$9,613,789
2400-2499 School Admin Support Svs	\$18,616,460
2500-2599 Business Support Svs	\$21,846,992
2600-2699 Plant Oper & Maint	\$45,501,165
2700-2799 Student Transportation	\$16,920,929
5100-5199 Debt Service	\$3,291,736
5200-5299 Fund Transfers	\$0
5300-5399 Contingency	\$21,300,000

FUND 1 TOTAL ESTIMATED GENERAL FUND EXPENDITURES		\$322,423,432
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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	\$3,231,360
FUND 320 FSPK Building Fund	\$27,280,693

TOTAL ESTIMATED EXPENDITURES (Funds 2, 51, 310 & 320)		\$89,673,238
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GRAND TOTAL ESTIMATED EXPENDITURES		\$412,096,683
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**2010-2011 Working Budget
GEN FUND REVENUES**

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Actual and 2010-2011 Working	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
Beginning Balance	\$45,570,758	\$57,252,666	\$58,199,176	\$946,510	1.65%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$112,282,110	\$117,151,174	\$118,474,982	\$1,323,808	1.13%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property Tax	\$4,561,985	\$5,576,948	\$5,576,948	\$0	
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$3,399,852	\$2,547,592	\$2,500,000	(\$47,592)	-1.87%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$9,047,744	\$8,693,286	\$8,867,152	\$173,866	2.00%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$129,291,691	\$133,969,000	\$135,419,082	\$1,450,082	1.08%
SALES AND USE TAXES					
1121 Utilities Tax	\$21,806,906	\$20,748,457	\$20,333,488	(\$414,969)	-2.00%
3800 Telecommunications Tax (restricted state revenue)	\$910,344	\$993,324	\$993,324	\$0	
TOTAL SALES AND USE TAXES	\$22,717,250	\$21,741,781	\$21,326,812	(\$414,969)	-1.91%
INCOME TAXES					
1131 Occupational License Tax	\$27,794,302	\$29,033,694	\$30,195,042	\$1,161,348	4.00%
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,037,571	\$1,113,764	\$1,000,000	(\$113,764)	-10.21%
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$28,831,873	\$30,147,458	\$31,195,042	\$1,047,584	3.47%
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$0	\$44,643	\$11,781	(\$32,862)	
TOT REV - OTHER LOCAL GOV'T UNITS	\$0	\$44,643	\$11,781	(\$32,862)	-73.61%
TUITION					
1310 Tuition from individuals	\$40,095	\$27,598	\$27,598	\$0	100.00%
1320 Tuition from KY LSD	\$130,500	\$129,920	\$97,440	(\$32,480)	-25.00%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$170,595	\$157,518	\$125,038	(\$32,480)	-20.62%
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	\$338,530	\$338,530	\$0	
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$895,294	\$338,530	\$338,530	\$0	
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$171,848	\$128,472	\$128,472	\$0	
1912 Bus Rental	\$118,941	\$1,131,730	\$1,154,365	\$22,635	2.00%
1920 Contributions/Donations	\$0	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$1,318,046	\$111,716	\$0	(\$111,716)	-100.00%
1931 Gain on Sale of Land & Building	\$125	\$25	\$0	(\$25)	-100.00%
1942 Textbook Rentals	\$280,820	\$260,645	\$272,000	\$11,355	4.36%
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditure	\$0	\$60,141	\$0	(\$60,141)	-100.00%
1990 Miscellaneous Revenue	\$2,745,676	\$1,422,417	\$1,422,417	\$0	
1997 Medicare Reimbursement	\$185,910	\$56,962	\$0	(\$56,962)	-100.00%
TOT OTHER REV FROM LOCAL SOURCES	\$4,821,366	\$3,172,108	\$2,977,254	(\$194,854)	-6.14%
TOTAL REVENUE LOCAL SOURCES	\$186,728,069	\$189,571,038	\$191,393,538	\$1,822,500	0.96%
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	\$69,082,528	\$71,549,138	\$2,466,610	3.57%
TOTAL STATE PROGRAMS	\$73,828,610	\$69,082,528	\$71,549,138	\$2,466,610	3.57%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$70,466	\$91,775	\$91,775	\$0	100.00%

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

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Actual and 2010-2011 Working	
	ACTUAL	ACTUAL	WORKING	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	\$91,775	\$91,775	\$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	\$49,855,578	\$52,100,621	\$0	(\$52,100,621)	-100.00%
TOT REV FROM STATE SOURCES	\$123,756,565	\$121,274,924	\$71,640,913	(\$49,634,011)	-40.93%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$0	\$86,579	\$0	(\$86,579)	-100.00%
TOTAL FEDERAL REIMBURSEMENTS	\$0	\$86,579	\$0	(\$86,579)	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$0	\$86,579	\$0	(\$86,579)	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$971,812	\$1,166,487	\$1,189,817	\$23,330	2.00%
TOTAL INTERFUND TRANSFERS	\$971,812	\$1,166,487	\$1,189,817	\$23,330	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	\$1,166,487	\$1,189,817	\$23,330	2.00%
TOTAL RECEIPTS	\$311,611,035	\$312,099,028	\$264,224,268	(\$47,788,181)	-15.31%
TOTAL REVENUES	\$357,181,793	\$369,351,694	\$322,423,444	(\$46,841,671)	-12.68%

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

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Actual and 2010-2011 Working	Comments
	ACTUAL	ACTUAL	WORKING	Amount	
Expenditures					
1000 INSTRUCTION					
0100 Salaries Personnel Services	\$134,099,378	\$133,567,021	\$135,364,519	\$1,797,498	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$45,152,642	\$46,542,921	\$8,653,887	(\$37,889,034)	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$126,320	\$139,296	\$72,710	(\$66,586)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$22,756	\$63,131	\$132,548	\$69,417	and open purchase orders from prior year
0500 Other Purchased Services	\$58,951	\$60,365	\$54,136	(\$6,229)	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$3,675,356	\$3,003,075	\$4,577,346	\$1,574,271	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$465,607	\$747,250	\$1,409,518	\$662,268	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$261,388	\$602,009	\$1,145,582	\$543,573	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
TOTAL INSTRUCTION	\$183,862,398	\$184,725,068	\$151,410,246	(\$33,314,822)	
2100 STUDENT SUPPORT SERVICES					
0100 Salaries Personnel Services	\$13,143,640	\$13,366,131	\$15,261,609	\$1,895,478	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,277,349	\$2,566,087	\$467,575	(\$2,098,512)	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$497,495	\$617,448	\$678,337	\$60,889	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$0	\$0	\$100	\$100	
0500 Other Purchased Services	\$3,404	\$3,798	\$10,249	\$6,451	and open purchase orders from prior year
0600 Supplies & Materials	\$37,073	\$27,099	\$41,390	\$14,291	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$540	\$0	\$8,451	\$8,451	
0800 Miscellaneous	\$0	\$0	\$500	\$500	
TOTAL STUDENT SUPPORT SERV	\$15,959,501	\$16,580,563	\$16,468,211	(\$112,352)	
2200 INSTRUCTIONAL STAFF SUPPORT SERV					
0100 Salaries Personnel Services	\$9,609,107	\$9,008,997	\$12,415,630	\$3,406,633	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$1,823,151	\$1,940,165	\$583,175	(\$1,356,990)	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$624,892	\$438,306	\$476,272	\$37,966	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$34,129	\$107,424	\$137,966	\$30,542	
0500 Other Purchased Services	\$80,980	\$72,268	\$99,934	\$27,666	
0600 Supplies & Materials	\$1,380,462	\$1,383,933	\$1,466,238	\$82,305	
0700 Property	\$375,850	\$1,270,706	\$1,436,846	\$166,140	
0800 Miscellaneous	\$49,257	\$59,084	\$837,843	\$778,759	
TOTAL INSTRUC. STAFF SUPPORT SERV	\$13,977,828	\$14,280,883	\$17,453,904	\$3,173,021	
2300 DISTRICT ADMIN SUPPORT SERV					
0100 Salaries Personnel Services	\$1,487,821	\$1,573,860	\$3,424,816	\$1,850,956	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$325,767	\$383,772	\$182,721	(\$201,051)	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$1,815,434	\$1,952,415	\$3,344,432	\$1,392,017	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$4,399	\$6,135	\$12,177	\$6,042	
0500 Other Purchased Services	\$102,845	\$84,060	\$99,533	\$15,473	
0600 Supplies & Materials	\$492,052	\$747,983	\$2,504,887	\$1,756,904	
0700 Property	\$12,589	\$0	\$2,500	\$2,500	
0800 Miscellaneous	\$121,130	\$15,654	\$42,723	\$27,069	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0840 Contingency	\$0	\$0	\$0	\$0	
TOTAL DISTRICT ADMIN SUPPORT SERV	\$4,362,037	\$4,763,879	\$9,613,789	\$4,849,910	
2400 SCHOOL ADMIN SUPPORT SERVICES					

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

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Actual and 2010-2011 Working	Comments
	ACTUAL	ACTUAL	WORKING	Amount	
Expenditures					
0100 Salaries Personnel Services	\$11,068,053	\$11,963,900	\$14,855,646	\$2,891,746	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,494,840	\$3,070,257	\$1,203,377	(\$1,866,880)	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$13,206	\$15,369	\$9,675	(\$5,694)	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$647,276	\$642,744	\$1,809,159	\$1,166,415	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0500 Other Purchased Services	\$40,657	\$46,309	\$91,196	\$44,887	2009-2010 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$192,299	\$224,796	\$287,477	\$62,681	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$24,565	\$18,015	\$33,074	\$15,059	2009-2010 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$6,334	\$6,522	\$326,856	\$320,334	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$14,487,230	\$15,987,912	\$18,616,460	\$2,628,548	
2500 BUSINESS SUPPORT SERVICES					
0100 Salaries Personnel Services	\$5,316,091	\$6,071,715	\$8,138,747	\$2,067,032	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,871,661	\$3,779,715	\$2,933,738	(\$845,977)	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technical Services	\$948,719	\$914,512	\$1,184,526	\$270,014	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$461,800	\$1,429,376	\$1,695,200	\$265,824	2009-2010 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$2,622,460	\$4,089,797	\$4,773,938	\$684,141	
0600 Supplies & Materials	\$1,757,579	\$1,561,833	\$1,845,849	\$284,016	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$1,296,490	\$1,311,454	\$1,272,269	(\$39,185)	
0800 Miscellaneous	\$875	\$673	\$2,725	\$2,052	2009-2010 Working Budget included open purchase orders from previous year
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	\$15,275,675	\$19,159,075	\$21,846,992	\$2,687,917	
2600 PLANT OPERATION & MAINTENANCE					
0100 Salaries Personnel Services	\$12,088,748	\$12,579,483	\$15,503,419	\$2,923,936	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$4,017,627	\$4,820,975	\$2,824,350	(\$1,996,625)	Salary increase impacts benefits
0300 Purchased Profess & Technical Services	\$363,537	\$319,100	\$641,208	\$322,108	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$6,580,372	\$6,728,560	\$11,713,642	\$4,985,082	2009-2010 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$7,148	\$7,927	\$32,700	\$24,773	
0600 Supplies & Materials	\$9,190,346	\$8,633,142	\$11,998,112	\$3,364,970	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$755,954	\$3,157,516	\$2,744,949	(\$412,567)	
0800 Miscellaneous	\$34,635	\$22,735	\$42,785	\$20,050	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANCE	\$33,038,367	\$36,269,438	\$45,501,165	\$9,231,727	
2700 STUDENT TRANSPORTATION					
0100 Salaries Personnel Services	\$6,722,248	\$10,056,721	\$10,823,050	\$766,329	Salary 1.5% experience step increase and 3.85% raise for classified and certified
0200 Employee Benefits	\$2,769,498	\$3,695,934	\$1,981,926	(\$1,714,008)	
0300 Purchased Profess & Technical Services	\$37,942	\$29,429	\$49,000	\$19,571	2009-2010 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$25,010	\$35,076	\$32,552	(\$2,524)	
0500 Other Purchased Services	\$16,799	\$15,631	\$440,721	\$425,090	2009-2010 Working Budget included open purchase orders from previous year
0600 Supplies & Materials	\$1,676,922	\$1,658,357	\$2,344,295	\$685,938	2009-2010 Working Budget included open purchase orders from previous year
0700 Property	\$1,086,043	\$940,471	\$1,249,385	\$308,914	
0800 Miscellaneous	\$0	\$0	\$0	\$0	
0900 Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL STUDENT TRANSPORTATION	\$12,334,462	\$16,431,619	\$16,920,929	\$489,310	

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

	2008-2009	2009-2010	2010-2011	Change between 2009-2010 Actual and 2010-2011 Working	Comments
	ACTUAL	ACTUAL	WORKING	Amount	
Expenditures					
5100 DEBT SERVICE					
0900 Other Uses of Funds	\$1,258,059	\$1,377,110	\$3,291,736	\$1,914,626	
Total Debt Service	\$1,258,059	\$1,377,110	\$3,291,736	\$1,914,626	
5200 FUND TRANSFERS					
0900 Other Uses of Funds	\$5,367,789	\$1,422,379	\$0	(\$1,422,379)	
5300 CONTINGENCY					
0840 Contingency	\$0	\$0	\$21,300,000	\$21,300,000	District Contingency
TOTAL EXPENDITURES	\$299,923,346	\$310,813,875	\$322,423,444	\$11,609,569	
Revenue vs. Expenditures			(\$0)		

**2010-2011 Working Budget
SPECIAL REVENUE**

	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 WORKING	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 Working Budget
SPEC REV EXPENDITURES**

	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 WORKING	COMMENTS
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	

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

	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 WORKING	COMMENTS
Expenditures				
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				
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 Working Budget
FOOD SERVICE FUND (51)**

	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 WORKING
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 Working Budget
CAPITAL OUTLAY FUND (310)**

	2008-2009	2009-2010	2010-2011
	ACTUAL	ACTUAL	WORKING
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	\$3,196,360
TOTAL RESTRICTED	\$3,089,070	\$3,120,960	\$3,196,360
TOTAL REVENUE FROM STATE SOURCES	\$3,089,070	\$3,120,960	\$3,196,360
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	\$3,231,360
TOTAL REVENUES	\$3,089,070	\$3,120,960	\$3,231,360
Expenditures			
4100 SITE ACQUISITION			
0500 Other Purchased Services	\$661,250	\$661,250	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$661,250	\$661,250	\$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	\$687,707
0700 Property	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$687,707
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	\$2,543,653
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$371,496	\$402,379	\$2,543,653
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	\$3,231,360

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

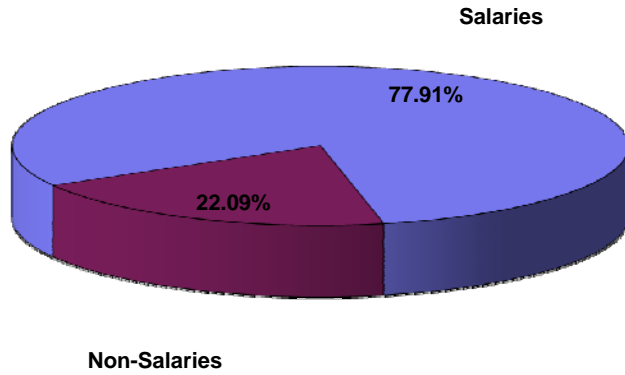
	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 WORKING
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$24,896,271	\$26,719,404	\$25,882,640
1113 PSC Real Property Tax	\$614,349	\$645,876	\$548,875
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$551,000	\$525,342	\$783,752
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$26,061,620	\$27,890,622	\$27,215,267
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	\$65,426
TOTAL EARNINGS ON INVESTMENTS	\$150,000	\$77,342	\$65,426
TOTAL REVENUE LOCAL SOURCES	\$26,211,620	\$27,967,964	\$27,280,693
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

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

	2008-2009 ACTUAL	2009-2010 ACTUAL	2010-2011 WORKING
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$26,211,620	\$27,967,964	\$27,280,693
TOTAL REVENUES	\$26,211,620	\$27,967,964	\$27,280,693
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	\$27,280,693
TOTAL FUND TRANSFERS	\$26,211,620	\$27,967,964	\$27,280,693
TOTAL EXPENDITURES	\$26,211,620	\$27,967,964	\$27,280,693

2010-2011 WORKING BUDGET

Salaries as a Percent of Total Budget

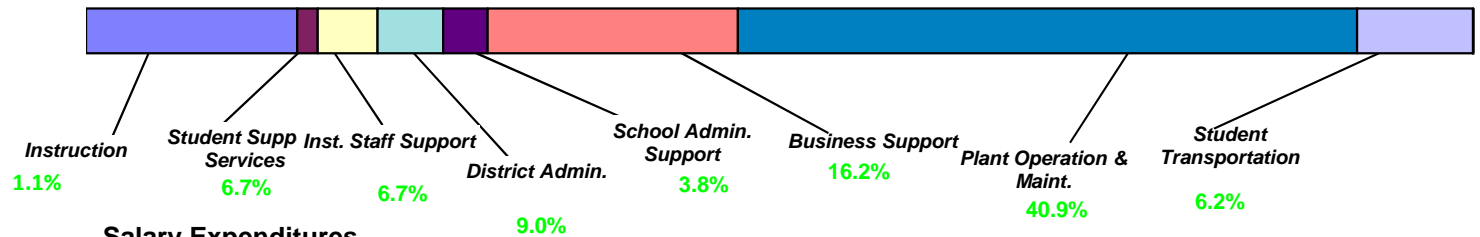


Total General Fund Budget (excluding contingency)
\$301,123,432

Total General Fund Salary Expenditures
\$234,618,185

Total General Fund Non-Salary Expenditures
\$66,505,247

Non-Salary Expenditures



Salary Expenditures

