



2011-2012 Tentative Budget

Prepared by the Office of Budget & Staffing

Approved: May 23, 2011

2011-2012 Tentative Budget Summary

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$24,600,000
Estimated Tax Receipts	195,486,779	
Additional General Fund Receipts	78,095,994	
Total Other Receipts and Cash Balances	86,343,669	
Total All Estimated Receipts		\$359,926,442
Grand Total Estimated Receipts Plus Beginning General Fund Cash Balance		\$384,526,442

ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$153,764,917	
2100-2199 Student Support Programs	\$16,996,541	
2200-2299 Instruc. Staff Support Svs	\$16,296,518	
2300-2399 District Admin Support Svs	\$5,356,740	
2400-2499 School Admin Support Svs	\$17,407,082	
2500-2599 Business Support Svs	\$17,066,590	
2600-2699 Plant Oper & Maint	\$33,063,114	
2700-2799 Student Transportation	\$15,731,270	
5100-5199 Debt Service	\$1,200,000	
5200-5299 Fund Transfers	\$0	
5300-5399 Contingency	\$21,300,000	
FUND 1 TOTAL ESTIMATED GENERAL FUND EXPENDITURES		\$298,182,773
FUND 2 Special Revenue Prog	\$32,884,241	
FUND 51 School Food Svs. Prog	\$22,372,833	
FUND 310 SEEK Capital Outlay	\$3,260,287	
FUND 320 FSPK Building Fund	\$27,826,307	
TOTAL ESTIMATED EXPENDITURES (Funds 2, 51, 310 & 320)		\$86,343,668
GRAND TOTAL ESTIMATED EXPENDITURES		\$384,526,442

**2011-2012 Tentative Budget
GEN FUND REVENUES**

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
Revenue					
Beginning Balance	\$57,252,666	\$58,199,176	\$24,600,000	(\$33,599,176)	-57.73%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$117,151,174	\$118,474,982	\$124,635,681	\$6,160,699	5.20%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property Tax	\$5,576,948	\$5,576,948	\$5,576,948	\$0	
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$2,547,592	\$2,500,000	\$2,500,000	\$0	
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$8,693,286	\$8,867,152	\$9,044,495	\$177,343	2.00%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$133,969,000	\$135,419,082	\$141,757,124	\$6,338,042	4.68%
SALES AND USE TAXES					
1121 Utilities Tax	\$20,748,457	\$20,333,488	\$20,333,488	\$0	
3800 Telecommunications Tax (restricted state revenue)	\$993,324	\$993,324	\$993,324	\$0	
TOTAL SALES AND USE TAXES	\$21,741,781	\$21,326,812	\$21,326,812	\$0	
INCOME TAXES					
1131 Occupational License Tax	\$29,033,694	\$30,195,042	\$31,402,843	\$1,207,802	4.00%
1131E Occupational License Tax Settlement	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,113,764	\$1,000,000	\$1,000,000	\$0	
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$30,147,458	\$31,195,042	\$32,402,843	\$1,207,802	3.87%
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$44,643	\$11,781	\$11,781	\$0	
TOT REV - OTHER LOCAL GOV'T UNITS	\$44,643	\$11,781	\$11,781	\$0	
TUITION					
1310 Tuition from individuals	\$27,598	\$27,598	\$27,598	\$0	
1320 Tuition from KY LSD	\$129,920	\$97,440	\$97,440	\$0	
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$157,518	\$125,038	\$125,038	\$0	
TRANSPORTATION FEES					
1410 Transportation Fees - Individuals	\$0	\$0	\$0		
1420 Transportation Fees - KY LSD	\$0	\$0	\$0		
1430 Transportation Fees - Non KY LSD	\$0	\$0	\$0		
1441 Transportation Fees - Non Public Schools	\$0	\$0	\$0		
1442 Transportation Fees - Fiscal Ct	\$0	\$0	\$0		
TOTAL TRANSPORTATION FEES	\$0	\$0	\$0		
EARNINGS ON INVESTMENTS					
1510 Interest Income	\$338,530	\$338,530	\$348,686	\$10,156	3.00%
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$338,530	\$338,530	\$348,686	\$10,156	3.00%
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$128,472	\$128,472	\$128,472	\$0	
1912 Bus Rental	\$1,131,730	\$1,154,365	\$1,154,365	\$0	
1920 Contributions/Donations	\$0	\$0	\$0		
1930 Gain/Loss on Sale of Assets	\$111,716	\$0	\$0		
1931 Gain on Sale of Land & Building	\$25	\$0	\$0		
1942 Textbook Rentals	\$260,645	\$272,000	\$272,000	\$0	
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditure	\$60,141	\$0	\$0		
1990 Miscellaneous Revenue	\$1,422,417	\$1,422,417	\$1,422,417	\$0	
1997 Medicare Reimbursement	\$56,962	\$0	\$0		
TOT OTHER REV FROM LOCAL SOURCES	\$3,172,108	\$2,977,254	\$2,977,254	\$0	
TOTAL REVENUE LOCAL SOURCES	\$189,571,038	\$191,393,538	\$198,949,538	\$7,556,000	3.95%
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	\$69,082,528	\$74,848,616	\$73,351,644	(\$1,496,972)	-2.00%
TOTAL STATE PROGRAMS	\$69,082,528	\$74,848,616	\$73,351,644	(\$1,496,972)	-2.00%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$91,775	\$91,775	\$91,775	\$0	100.00%

**2011-2012 Tentative Budget
GEN FUND REVENUES**

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
Revenue					
3125 Bus Driver Training Reimbursement	\$0	\$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	\$0	\$0	\$0		
TOTAL OTHER STATE FUNDING	\$91,775	\$91,775	\$91,775	\$0	
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$0	\$0	\$0		
TOTAL EXPENDITURE REIMBURSEMENT	\$0	\$0	\$0		
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
OTHER STATE FUNDING					
3900 Revenue for/On Behalf Payments	\$52,100,621	\$0	\$0		
TOT REV FROM STATE SOURCES	\$121,274,924	\$74,940,391	\$73,443,419	(\$1,496,972)	-2.00%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$86,579	\$0	\$0		
TOTAL FEDERAL REIMBURSEMENTS	\$86,579	\$0	\$0		
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$86,579	\$0	\$0	\$0	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,166,487	\$1,189,817	\$1,189,817	\$0	
TOTAL INTERFUND TRANSFERS	\$1,166,487	\$1,189,817	\$1,189,817	\$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	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
TOT SALE/COMP FOR LOSS OF ASSETS	\$0	\$0	\$0		
TOTAL OTHER RECEIPTS	\$1,166,487	\$1,189,817	\$1,189,817	\$0	
TOTAL RECEIPTS	\$312,099,028	\$267,523,746	\$273,582,773	\$6,059,027	2.26%
TOTAL REVENUES	\$369,351,694	\$325,722,922	\$298,182,773	(\$27,540,149)	-8.46%

**2011-2012 Tentative Budget
GEN FUND EXPENDITURES**

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	Comments
	ACTUAL	WORKING	TENTATIVE	Amount	
Expenditures					
INSTRUCTION					
Salaries Personnel Services	\$133,567,021	\$135,364,519	\$140,779,100	\$5,414,581	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$46,542,921	\$8,653,887	\$9,000,042	\$346,155	Salary increase impacts benefits
Purchased Profess & Technical Services	\$139,296	\$72,710	\$72,710		
Purchased Property Services	\$63,131	\$132,548	\$62,981	(\$69,567)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Other Purchased Services	\$60,365	\$54,136	\$54,136		
Supplies & Materials	\$3,003,075	\$4,577,346	\$2,539,580	(\$2,037,766)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Property	\$747,250	\$1,409,518	\$658,023	(\$751,495)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Miscellaneous	\$602,009	\$1,145,582	\$598,345	(\$547,237)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
TOTAL INSTRUCTION	\$184,725,068	\$151,410,246	\$153,764,917	\$2,354,671	
STUDENT SUPPORT SERVICES					
Salaries Personnel Services	\$13,366,131	\$15,261,609	\$15,872,073	\$610,464	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$2,566,087	\$467,575	\$486,278	\$18,703	Salary increase impacts benefits
Purchased Profess & Technical Services	\$617,448	\$678,337	\$610,345	(\$67,992)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Purchased Property Services	\$0	\$100	\$0	(\$100)	
Other Purchased Services	\$3,798	\$10,249	\$2,500	(\$7,749)	
Supplies & Materials	\$27,099	\$41,390	\$25,345	(\$16,045)	
Property	\$0	\$8,451	\$0	(\$8,451)	
Miscellaneous	\$0	\$500	\$0	(\$500)	
TOTAL STUDENT SUPPORT SERV	\$16,580,563	\$16,468,211	\$16,996,541	\$528,330	
INSTRUCTIONAL STAFF SUPPORT SERV					
Salaries Personnel Services	\$9,008,997	\$12,415,630	\$12,912,255	\$496,625	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$1,940,165	\$583,175	\$606,502	\$23,327	Salary increase impacts benefits
Purchased Profess & Technical Services	\$438,306	\$476,272	\$425,123	(\$51,149)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Purchased Property Services	\$107,424	\$137,966	\$75,890	(\$62,076)	
Other Purchased Services	\$72,268	\$99,934	\$65,234	(\$34,700)	
Supplies & Materials	\$1,383,933	\$1,466,238	\$985,432	(\$480,806)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Property	\$1,270,706	\$1,436,846	\$975,098	(\$461,748)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Miscellaneous	\$59,084	\$837,843	\$250,984	(\$586,859)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
TOTAL INSTRUC. STAFF SUPPORT SERV	\$14,280,883	\$17,453,904	\$16,296,518	(\$1,157,386)	
DISTRICT ADMIN SUPPORT SERV					
Salaries Personnel Services	\$1,573,860	\$3,424,816	\$3,561,809	\$136,993	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$383,772	\$182,721	\$190,030	\$7,309	Salary increase impacts benefits
Purchased Profess & Technical Services	\$1,952,415	\$3,344,432	\$1,053,590	(\$2,290,842)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Purchased Property Services	\$6,135	\$12,177	\$0	(\$12,177)	
Other Purchased Services	\$84,060	\$99,533	\$25,433	(\$74,100)	
Supplies & Materials	\$747,983	\$2,504,887	\$525,879	(\$1,979,008)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Property	\$0	\$2,500	\$0	(\$2,500)	
Miscellaneous	\$15,654	\$42,723	\$0	(\$42,723)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Contingency	\$0	\$0	\$0		
TOTAL DISTRICT ADMIN SUPPORT SERV	\$4,763,879	\$9,613,789	\$5,356,740	(\$4,257,049)	
SCHOOL ADMIN SUPPORT SERVICES					
Salaries Personnel Services	\$11,963,900	\$14,855,646	\$15,449,872	\$594,226	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$3,070,257	\$1,203,377	\$1,251,512	\$48,135	Salary increase impacts benefits
Purchased Profess & Technical Services	\$15,369	\$9,675	\$5,000	(\$4,675)	2010-2011 Working Budget included open purchase orders from previous year

**2011-2012 Tentative Budget
GEN FUND EXPENDITURES**

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	Comments
	ACTUAL	WORKING	TENTATIVE	Amount	
Expenditures					
Purchased Property Services	\$642,744	\$1,809,159	\$500,000	(\$1,309,159)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Other Purchased Services	\$46,309	\$91,196	\$25,000	(\$66,196)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Supplies & Materials	\$224,796	\$287,477	\$175,698	(\$111,779)	2010-2011 Working Budget included open purchase orders from previous year
Property	\$18,015	\$33,074	\$0	(\$33,074)	2010-2011 Working Budget included open purchase orders from previous year
Miscellaneous	\$6,522	\$326,856	\$0	(\$326,856)	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$15,987,912	\$18,616,460	\$17,407,082	(\$1,209,378)	
BUSINESS SUPPORT SERVICES					
Salaries Personnel Services	\$6,071,715	\$8,138,747	\$8,464,297	\$325,550	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$3,779,715	\$2,933,738	\$3,051,088	\$117,350	Sick Leave payout moved from Board Activities to Personnel Services
Purchased Profess & Technical Services	\$914,512	\$1,184,526	\$557,099	(\$627,427)	2010-2011 Working Budget included open purchase orders from previous year
Purchased Property Services	\$1,429,376	\$1,695,200	\$1,053,400	(\$641,800)	2010-2011 Working Budget included open purchase orders from previous year
Other Purchased Services	\$4,089,797	\$4,773,938	\$2,002,345	(\$2,771,593)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Supplies & Materials	\$1,561,833	\$1,845,849	\$1,154,006	(\$691,843)	2010-2011 Working Budget included open purchase orders from previous year
Property	\$1,311,454	\$1,272,269	\$784,356	(\$487,913)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Miscellaneous	\$673	\$2,725	\$0	(\$2,725)	2010-2011 Working Budget included open purchase orders from previous year
Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	\$19,159,075	\$21,846,992	\$17,066,590	(\$4,780,402)	
PLANT OPERATION & MAINTENANCE					
Salaries Personnel Services	\$12,579,483	\$15,503,419	\$16,123,556	\$620,137	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$4,820,975	\$2,824,350	\$2,937,324	\$112,974	Salary increase impacts benefits
Purchased Profess & Technical Services	\$319,100	\$641,208	\$276,003	(\$365,205)	2010-2011 Working Budget included open purchase orders from previous year
Purchased Property Services	\$6,728,560	\$11,713,642	\$4,732,142	(\$6,981,500)	2010-2011 Working Budget included open purchase orders from previous year
Other Purchased Services	\$7,927	\$32,700	\$0	(\$32,700)	
Supplies & Materials	\$8,633,142	\$11,998,112	\$7,823,411	(\$4,174,701)	2010-2011 Working Budget included open purchase orders from previous year
Property	\$3,157,516	\$2,744,949	\$1,145,678	(\$1,599,271)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Miscellaneous	\$22,735	\$42,785	\$25,000	(\$17,785)	
Other Uses of Funds	\$0	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANCE	\$36,269,438	\$45,501,165	\$33,063,114	(\$12,438,051)	
STUDENT TRANSPORTATION					
Salaries Personnel Services	\$10,056,721	\$10,823,050	\$11,255,984	\$432,934	Salary 1.5% experience step increase and 2.5% raise for classified and certified
Employee Benefits	\$3,695,934	\$1,981,926	\$2,061,203	\$79,277	
Purchased Profess & Technical Services	\$29,429	\$49,000	\$25,000	(\$24,000)	2010-2011 Working Budget included open purchase orders from previous year
Purchased Property Services	\$35,076	\$32,552	\$12,352	(\$20,200)	
Other Purchased Services	\$15,631	\$440,721	\$20,000	(\$420,721)	2010-2011 Working Budget included open purchase orders from previous year
Supplies & Materials	\$1,658,357	\$2,344,295	\$1,778,275	(\$566,020)	2010-2011 Working Budget included open purchase orders from previous year
Property	\$940,471	\$1,249,385	\$578,456	(\$670,929)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Miscellaneous	\$0	\$0	\$0	\$0	
Other Uses of Funds					
TOTAL STUDENT TRANSPORTATION	\$16,431,619	\$16,920,929	\$15,731,270	(\$1,189,659)	
DEBT SERVICE					
Other Uses of Funds	\$1,377,110	\$3,291,736	\$1,200,000	(\$2,091,736)	2010-2011 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Total Debt Service	\$1,377,110	\$3,291,736	\$1,200,000	(\$2,091,736)	
FUND TRANSFERS					

**2011-2012 Tentative Budget
GEN FUND EXPENDITURES**

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	Comments
	ACTUAL	WORKING	TENTATIVE	Amount	
Expenditures					
Other Uses of Funds	\$1,422,379	\$0	\$0		
CONTINGENCY					
Contingency	\$0	\$21,300,000	\$21,300,000		District Contingency
TOTAL EXPENDITURES	\$310,813,875	\$322,423,444	\$298,182,773	(\$24,240,671)	
Revenue vs. Expenditures				<i>(\$0)</i>	

**2011-2012 Tentative Budget
SPECIAL REVENUE**

	2009-2010 ACTUAL	2010-2011 WORKING	2011-2012 TENTATIVE	COMMENTS
Revenue				
Beginning Balance	\$0	\$0	\$0	
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
1200 Revenue from Other Local Sources	\$4,606	\$4,698	\$4,792	
1310 Tuition from Individuals	\$243,032	\$247,893	\$252,851	
TOTAL TUITION	\$247,638	\$252,590	\$257,642	
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	\$6,427	\$6,555	\$6,686	
TOTAL COMMUNITY SERVICE ACTIVITIES	\$6,427	\$6,555	\$6,686	
OTHER REVENUE FROM LOCAL SOURCES				
1900 Other Revenue from Local Sources	\$59,828	\$61,024	\$62,245	
1920 Contributions/Donations	\$311,482	\$317,712	\$324,066	
1925 Reimbursements (Non-Gvt)	\$169,056	\$172,437	\$175,886	
1951 Service to Ky LSD	\$0	\$0	\$0	
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0	
1990 Miscellaneous Revenue	\$176,765	\$180,301	\$183,907	
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0	
TOTAL OTHER REVENUE OTHER SOURCES	\$717,131	\$731,474	\$746,103	
TOTAL REVENUE FROM LOCAL SOURCES	\$971,195	\$990,619	\$1,010,432	
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	\$13,230,548	\$13,495,159	\$7,189,547	
TOTAL RESTRICTED	\$13,230,548	\$13,495,159	\$7,189,547	
TOTAL REVENUE FROM STATE SOURCES	\$13,230,548	\$13,495,159	\$7,189,547	
REVENUE FROM FEDERAL SOURCES				
FEDERAL SOURCES				
4300 Restricted Direct Federal	\$834,210	\$850,894	\$867,912	
4500 Restricted Federal Thru State	\$22,959,546	\$23,248,458	\$23,543,149	
4700 Federal Revenue Thru Intermediate SRC	\$262,593	\$267,845	\$273,202	
4810 Medicare Reimbursement	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES	\$24,056,349	\$24,367,197	\$24,684,262	
TOT REV FROM FEDERAL SOURCES	\$37,286,897	\$37,862,356	\$31,873,809	
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	\$38,258,093	\$38,852,976	\$32,884,241	
TOTAL REVENUES	\$38,258,093	\$38,852,976	\$32,884,241	

**2011-2012 Tentative Budget
SPEC REV EXPENDITURES**

	2009-2010 ACTUAL	2010-2011 WORKING	2011-2012 TENTATIVE	COMMENTS
Expenditures				
1000 INSTRUCTION				
0100 Salaries Personnel Services	\$18,199,318	\$18,563,305	\$12,359,056	
0200 Employee Benefits	\$3,214,356	\$3,278,643	\$3,344,215	
0300 Purchased Profess & Technical Ser	\$384,021	\$391,702	\$399,536	
0400 Purchased Property Services	\$147,165	\$150,108	\$153,111	
0500 Other Purchased Services	\$652,035	\$665,076	\$678,377	
0600 Supplies & Materials	\$3,416,008	\$3,484,329	\$3,554,015	
0700 Property	\$187,703	\$541,525	\$902,422	
0800 Miscellaneous	\$124,437	\$126,926	\$129,465	
0900 Other Uses of Funds	\$3,247	\$3,247	\$3,247	
TOTAL INSTRUCTION	\$26,328,291	\$27,204,859	\$21,523,443	
2100 STUDENT SUPPORT SERVICES				
0100 Salaries Personnel Services	\$1,031,489	\$1,052,119	\$1,073,161	
0200 Employee Benefits	\$275,574	\$281,086	\$286,708	
0300 Purchased Profess & Technical Ser	\$120,614	\$123,026	\$125,487	
0400 Purchased Property Services	\$6,007	\$6,128	\$6,250	
0500 Other Purchased Services	\$109,037	\$111,218	\$113,442	
0600 Supplies & Materials	\$239,433	\$244,222	\$249,106	
0700 Property	\$23,616	\$24,088	\$24,570	
0800 Miscellaneous	\$2,299	\$2,345	\$2,391	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL STUDENT SUPPORT SERVICES	\$1,808,069	\$1,844,231	\$1,881,115	
2200 INSTRUCTIONAL STAFF SUPPORT SERV				
0100 Salaries Personnel Services	\$3,493,995	\$3,563,875	\$3,635,152	
0200 Employee Benefits	\$480,903	\$490,521	\$500,332	
0300 Purchased Profess & Technical Ser	\$314,776	\$321,071	\$327,492	
0400 Purchased Property Services	\$26,305	\$26,831	\$27,368	
0500 Other Purchased Services	\$499,070	\$509,052	\$519,233	
0600 Supplies & Materials	\$630,241	\$642,846	\$655,703	
0700 Property	\$497,452	\$507,401	\$517,549	
0800 Miscellaneous	\$99,120	\$101,102	\$103,124	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT INSTRUC. STAFF SUPPORT SERVICES	\$6,041,862	\$6,162,699	\$6,285,953	
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	\$710,753	\$724,968	\$739,467	

**2011-2012 Tentative Budget
SPEC REV EXPENDITURES**

	2009-2010 ACTUAL	2010-2011 WORKING	2011-2012 TENTATIVE	COMMENTS
Expenditures				
0200 Employee Benefits	\$100,630	\$102,643	\$104,696	
0400 Purchased Property Services	\$25,435	\$25,944	\$26,463	
0600 Supplies & Materials	\$0	\$0	\$0	
0800 Miscellaneous	\$0	\$0	\$0	
TOTAL SCHOOL ADMIN SUPPORT	\$836,818	\$853,554	\$870,625	
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	\$207,714	\$211,869	\$216,106	
0200 Employee Benefits	\$39,455	\$40,244	\$41,049	
0300 Purchased Profess & Technical Ser	\$316	\$323	\$329	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$5,836	\$5,952	\$6,071	
0600 Supplies & Materials	\$32,369	\$33,016	\$33,677	
0700 Property	\$0	\$0	\$0	
0800 Miscellaneous	\$282	\$288	\$294	
TOTAL PLANT OPERATION & MAINTENANCE	\$285,972	\$291,692	\$297,525	
2700 STUDENT TRANSPORTATION				
0600 Supplies & Materials	\$0	\$0	\$0	
TOTAL STUDENT TRANSPORTATION	\$0	\$0	\$0	
2900 OTHER INSTRUCTIONAL				
0100 Salaries Personnel Services	\$65,752	\$67,067	\$68,409	
0200 Employee Benefits	\$20,844	\$21,261	\$21,686	
TOTAL OTHER INSTRUCTIONAL	\$86,597	\$88,329	\$90,095	
3300 COMMUNITY SERVICES OPERATIONS				
0100 Salaries Personnel Services	\$1,754,995	\$1,790,095	\$1,825,897	
0200 Employee Benefits	\$56,486	\$57,616	\$58,768	
0300 Purchased Profess & Technical Ser	\$61,906	\$63,144	\$64,407	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$59,975	\$61,175	\$62,398	
0600 Supplies & Materials	\$387,814	\$395,571	\$403,482	
0700 Property	\$13,073	\$13,334	\$13,601	
0800 Miscellaneous	\$11,190	\$11,453	\$11,721	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL COMMUN SERV OPER.	\$2,345,439	\$2,392,387	\$2,440,273	
4200 SITE IMPROVEMENT				
0700 Property	\$0	\$0	\$0	
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0	
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$525,045	\$15,226	(\$504,790)	
TOTAL FUND TRANSFERS	\$525,045	\$15,226	(\$504,790)	
TOT EXPEND SPECIAL REV FUND (2)	\$38,258,093	\$38,852,976	\$32,884,241	

**2011-2012 Tentative Budget
FOOD SERVICE FUND (51)**

	2009-2010 ACTUAL	2010-2011 WORKING	2011-2012 TENTATIVE
Revenue			
Beginning Balance	\$3,169,224	\$3,513,907	\$3,865,485
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$176,868	\$180,405	\$184,013
TOTAL EARNINGS ON INVESTMENTS	\$176,868	\$180,405	\$184,013
FOOD SERVICE			
1600 FOOD SERVICE	\$7,165,648	\$7,884,476	\$8,805,165
TOTAL FOOD SERVICE	\$7,165,648	\$7,884,476	\$8,805,165
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$576,000	\$691,200	\$829,440
TOT OTHER REV FROM LOCAL SOURCES	\$576,000	\$691,200	\$829,440
TOT REVENUE FROM LOCAL SOURCES	\$7,918,516	\$8,756,082	\$9,818,618
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$223,200	\$267,840	\$321,408
TOTAL RESTRICTED	\$223,200	\$267,840	\$321,408
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$0	\$0	\$0
TOT REVENUE FROM STATE SOURCES	\$223,200	\$267,840	\$321,408
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$7,272,929	\$7,770,380	\$8,367,323
4550 Donated Commodities	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$7,272,929	\$7,770,380	\$8,367,323
TOT REV FROM FEDERAL SOURCES	\$7,272,929	\$7,770,380	\$8,367,323
TOTAL RECEIPTS	\$15,414,645	\$16,794,302	\$18,507,349
TOT REV FOOD SERVICE FUND(51)	\$18,583,869	\$20,308,210	\$22,372,833
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	\$8,009,832	\$9,320,489	\$10,893,277
0200 Employee Benefits	\$1,069,839	\$1,101,935	\$1,134,993
0400 Purchased Property Services	\$273,493	\$328,192	\$393,831
0500 Other Purchased Services	\$284,314	\$341,176	\$409,412
0600 Supplies & Materials	\$7,572,055	\$7,567,215	\$7,562,278
0700 Property	\$1,374,336	\$1,649,203	\$1,979,044
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$18,583,869	\$20,308,210	\$22,372,833
TOTAL EXPENDITURES	\$18,583,869	\$20,308,210	\$22,372,833

**2011-2012 Tentative Budget
CAPITAL OUTLAY FUND (310)**

	2009-2010 ACTUAL	2010-2011 WORKING	2011-2012 TENTATIVE
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$0	\$35,000	\$0
TOTAL EARNINGS ON INVESTMENTS	\$0	\$35,000	\$0
TOTAL REVENUE FROM LOCAL SOURCES	\$0	\$35,000	\$0
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,120,960	\$3,196,360	\$3,260,287
TOTAL RESTRICTED	\$3,120,960	\$3,196,360	\$3,260,287
TOTAL REVENUE FROM STATE SOURCES	\$3,120,960	\$3,196,360	\$3,260,287
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,120,960	\$3,231,360	\$3,260,287
TOTAL REVENUES	\$3,120,960	\$3,231,360	\$3,260,287
Expenditures			
4100 SITE ACQUISITION			
0500 Other Purchased Services	\$661,250	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$661,250	\$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	\$687,707	\$701,461
0700 Property	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$687,707	\$701,461
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	\$402,379	\$2,543,653	\$2,558,826
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$402,379	\$2,543,653	\$2,558,826
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$2,057,331	\$0	\$0
TOTAL FUND TRANSFERS	\$2,057,331	\$0	\$0
TOTAL EXPENDITURES	\$3,120,960	\$3,231,360	\$3,260,287

**2011-2012 Tentative Budget
BUILDING FUND 320**

	2009-2010 ACTUAL	2010-2011 WORKING	2011-2012 TENTATIVE
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$26,719,404	\$25,882,640	\$26,400,293
1113 PSC Real Property Tax	\$645,876	\$548,875	\$559,853
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$525,342	\$783,752	\$799,427
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$27,890,622	\$27,215,267	\$27,759,572
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	\$77,342	\$65,426	\$66,735
TOTAL EARNINGS ON INVESTMENTS	\$77,342	\$65,426	\$66,735
TOTAL REVENUE LOCAL SOURCES	\$27,967,964	\$27,280,693	\$27,826,307
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

**2011-2012 Tentative Budget
BUILDING FUND 320**

	2009-2010 ACTUAL	2010-2011 WORKING	2011-2012 TENTATIVE
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	\$27,967,964	\$27,280,693	\$27,826,307
TOTAL REVENUES	\$27,967,964	\$27,280,693	\$27,826,307

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	\$27,967,964	\$27,280,693	\$27,826,307
TOTAL FUND TRANSFERS	\$27,967,964	\$27,280,693	\$27,826,307
TOTAL EXPENDITURES	\$27,967,964	\$27,280,693	\$27,826,307