



2011-2012 Working Budget



FAYETTE COUNTY PUBLIC SCHOOLS

Prepared by the
Office of Budget & Staffing
Approved: September 26, 2011

2011-2012 Working Budget Summary

ESTIMATED RECEIPTS

Beginning Cash Balance in General Fund		\$60,016,633
Estimated Tax Receipts	198,293,773	
Additional General Fund Receipts	85,293,554	
Total Other Receipts and Cash Balances	104,414,461	
Total All Estimated Receipts		\$388,001,787
 Grand Total Estimated Receipts Plus Beginning General Fund Cash Balance		 \$448,018,420

ESTIMATED EXPENDITURES

1000-1999 Instructional Programs	\$168,467,691	
2100-2199 Student Support Programs	\$19,054,291	
2200-2299 Instruc. Staff Support Svs	\$18,027,093	
2300-2399 District Admin Support Svs	\$7,012,446	
2400-2499 School Admin Support Svs	\$20,627,560	
2500-2599 Business Support Svs	\$24,816,261	
2600-2699 Plant Oper & Maint	\$43,618,482	
2700-2799 Student Transportation	\$18,685,072	
5100-5199 Debt Service	\$1,345,064	
5200-5299 Fund Transfers	\$0	
5300-5399 Contingency	\$21,950,000	
 FUND 1 TOTAL ESTIMATED GENERAL FUND EXPENDITURES		 \$343,603,960
FUND 2 Special Revenue Prog	\$54,445,300	
FUND 51 School Food Svs. Prog	\$18,627,988	
FUND 310 SEEK Capital Outlay	\$3,371,536	
FUND 320 FSPK Building Fund	\$27,969,636	
 TOTAL ESTIMATED EXPENDITURES (Funds 2, 51, 310 & 320)		 \$104,414,460
 GRAND TOTAL ESTIMATED EXPENDITURES		 \$448,018,420

2011-2012 Working Budget GEN FUND REVENUES

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Actual and 2011-2012 Working	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
Beginning Balance	\$57,252,666	\$62,444,433	\$60,016,633	(\$2,427,800)	-3.89%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real Property Tax	\$117,151,174	\$121,679,099	\$128,359,931	\$6,680,832	5.49%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property T	\$5,576,948	\$3,736,288	\$4,229,863	\$493,575	13.21%
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$2,547,592	\$1,138,850	\$1,000,000	(\$138,850)	-12.19%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$8,693,286	\$9,041,538	\$9,428,343	\$386,805	4.28%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$133,969,000	\$135,595,775	\$143,018,137	\$7,422,362	5.47%
SALES AND USE TAXES					
1121 Utilities Tax	\$20,748,457	\$22,756,333	\$23,666,586	\$910,253	4.00%
3800 Telecommunications Tax (res	\$993,324	\$998,822	\$998,822	\$0	
TOTAL SALES AND USE TAXES	\$21,741,781	\$23,755,155	\$24,665,408	\$910,253	3.83%
INCOME TAXES					
1131 Occupational License Tax	\$29,033,694	\$29,317,057	\$29,610,228	\$293,171	1.00%
1131E Occupational License Tax Se	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,113,764	\$1,775,401	\$1,000,000	(\$775,401)	-43.67%
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$30,147,458	\$31,092,458	\$30,610,228	(\$482,230)	-1.55%
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$44,643	\$11,781	\$11,781	\$0	
OT REV - OTHER LOCAL GOV'T UNITS	\$44,643	\$11,781	\$11,781	\$0	
TUITION					
1310 Tuition from individuals	\$27,598	\$23,567	\$23,567	\$0	
1320 Tuition from KY LSD	\$129,920	\$102,437	\$102,437	\$0	
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$157,518	\$126,004	\$126,004	\$0	
TRANSPORTATION FEES					
1410 Transportation Fees - Individu	\$0	\$0	\$0		
1420 Transportation Fees - K	\$0	\$0	\$0		
1430 Transportation Fees - Non K\	\$0	\$0	\$0		
1441 Transportation Fees - Non Pt	\$0	\$0	\$0		
1442 Transportation Fees - Fiscal	\$0	\$0	\$0		
TOTAL TRANSPORTATION FEES	\$0	\$0	\$0		
EARNINGS ON INVESTMENTS					
1510 Interest Income	\$338,530	\$290,131	\$298,835	\$8,704	3.00%
1540 Rents from Investment on Pr	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$338,530	\$290,131	\$298,835	\$8,704	3.00%
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$128,472	\$141,856	\$141,856	\$0	
1912 Bus Rental	\$1,131,730	\$688,185	\$688,185	\$0	
1920 Contributions/Donations	\$0	\$750	\$0	(\$750)	-100.00%

2011-2012 Working Budget GEN FUND REVENUES

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Actual and 2011-2012 Working	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
1930 Gain/Loss on Sale of Assets	\$111,716	\$145,173	\$0	(\$145,173)	-100.00%
1931 Gain on Sale of Land & Build	\$25	\$0	\$0		
1942 Textbook Rentals	\$260,645	\$237,993	\$272,000	\$34,007	14.29%
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditu	\$60,141	\$0	\$0		
1990 Miscellaneous Revenue	\$1,422,417	\$2,058,377	\$2,058,377	\$0	
1997 Other Reimbursements	\$56,962	\$71,572	\$0	(\$71,572)	-100.00%
OTHER REV FROM LOCAL SOURCES	\$3,172,108	\$3,343,906	\$3,160,418	(\$183,488)	-5.49%
TOTAL REVENUE LOCAL SOURCES	\$189,571,038	\$194,215,210	\$201,890,811	\$7,675,601	3.95%
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted from Intermediat	\$0	\$0	\$0		
AL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		
REVENUE FROM STATE SOURCES					
STATE PROGRAMS					
3111 SEEK Program	\$69,082,528	\$74,848,616	\$80,561,161	\$5,712,545	7.63%
TOTAL STATE PROGRAMS	\$69,082,528	\$74,848,616	\$80,561,161	\$5,712,545	7.63%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$91,775	\$88,082	\$91,775	\$3,693	100.00%
3125 Bus Driver Training Reimburs	\$0	\$0	\$0		
3126 Sub Salary Reimbursement (\$0	\$0	\$0		
3127 Flexible Spending Refund	\$0	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Rei	\$0	\$2,601	\$0	(\$2,601)	
TOTAL OTHER STATE FUNDING	\$91,775	\$90,683	\$91,775	\$1,092	1.20%
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimburseme	\$0	\$0	\$0		
3131 Nat'l Board Certification Reir	\$0	\$196,707	\$0		
TOTAL EXPENDITURE REIMBURSEMENT	\$0	\$196,707	\$0	(\$196,707)	-100.00%
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
OTHER STATE FUNDING					
3900 Revenue for/On Behalf Paym	\$52,100,621	\$0	\$0		
TOT REV FROM STATE SOURCES	\$121,274,924	\$74,939,299	\$80,652,936	\$5,713,637	7.62%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$86,579	\$89,640	\$0	(\$89,640)	-100.00%
TOTAL FEDERAL REIMBURSEMENTS	\$86,579	\$89,640	\$0	(\$89,640)	
REVENUE FROM FEDERAL REIMBURSEMENTS	\$86,579	\$89,640	\$0	(\$89,640)	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,166,487	\$1,227,741	\$1,043,580	(\$184,161)	-15.00%
TOTAL INTERFUND TRANSFERS	\$1,166,487	\$1,227,741	\$1,043,580	(\$184,161)	-15.00%
SALE/COMPEN FOR LOSS OF ASSETS					
5311 Sale of Land and Improveme	\$0	\$0	\$0		
5312 Loss Comp - Land & Improve	\$0	\$0	\$0		
5331 Sale of Buildings	\$0	\$0	\$0		

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

	2009-2010	2010-2011	2011-2012	Change between 2010-2011 Actual and 2011-2012 Working	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
5332 Loss Comp - Buildings	\$0	\$0	\$0		
5341 Sale of Equipment	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
NET SALE/COMP FOR LOSS OF ASSETS	\$0	\$0	\$0		
TOTAL OTHER RECEIPTS	\$1,166,487	\$1,227,741	\$1,043,580	(\$184,161)	-15.00%
TOTAL RECEIPTS	\$312,099,028	\$270,668,597	\$283,587,327	\$13,205,077	4.88%
TOTAL REVENUES	\$369,351,694	\$333,113,030	\$343,603,960	\$10,777,277	3.24%

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

2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	Comments
ACTUAL	ACTUAL	WORKING	Amount	

Expenditures

1000 INSTRUCTION

0100 Salaries Personnel Services	\$133,575,854	\$138,792,352	\$155,660,590	\$16,868,238	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$47,815,482	\$5,323,100	\$7,259,163	\$1,936,063	Salary increase impacts benefits
0300 Purchased Profess & Technica	\$139,296	\$142,480	\$184,240	\$41,760	
0400 Purchased Property Services	\$63,131	\$175,248	\$76,196	(\$99,052)	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0500 Other Purchased Services	\$60,365	\$69,931	\$80,564	\$10,633	
0600 Supplies & Materials	\$3,003,075	\$1,037,544	\$4,014,121	\$2,976,577	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$747,250	\$591,021	\$1,067,388	\$476,367	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$601,504	\$0	\$125,429	\$125,429	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
TOTAL INSTRUCTION	\$186,005,957	\$146,131,676	\$168,467,691	\$22,336,015	

2100 STUDENT SUPPORT SERVICES

0100 Salaries Personnel Services	\$13,366,131	\$14,140,653	\$15,618,684	\$1,478,031	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$2,525,195	\$437,568	\$525,071	\$87,503	Salary increase impacts benefits
0300 Purchased Profess & Technica	\$617,448	\$631,603	\$2,841,363	\$2,209,760	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$0	\$1,329	\$0	(\$1,329)	
0500 Other Purchased Services	\$3,798	\$5,830	\$6,650	\$820	
0600 Supplies & Materials	\$27,099	\$20,977	\$60,223	\$39,246	
0700 Property	\$0	\$7,952	\$2,000	(\$5,952)	
0800 Miscellaneous	\$0	\$0	\$300	\$300	
TOTAL STUDENT SUPPORT SER'	\$16,539,671	\$15,245,912	\$19,054,291	\$3,808,379	

2200 INSTRUCTIONAL STAFF SUPPORT SERV

0100 Salaries Personnel Services	\$9,008,997	\$9,660,887	\$11,925,743	\$2,264,856	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$1,909,248	\$552,254	\$692,767	\$140,513	Salary increase impacts benefits
0300 Purchased Profess & Technica	\$438,306	\$413,786	\$1,560,163	\$1,146,377	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$107,424	\$145,245	\$163,572	\$18,327	
0500 Other Purchased Services	\$72,268	\$96,963	\$122,775	\$25,812	
0600 Supplies & Materials	\$1,383,933	\$1,733,543	\$2,401,247	\$667,704	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$1,270,706	\$1,428,100	\$773,698	(\$654,402)	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$59,084	\$91,211	\$387,128	\$295,917	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
TOTAL INSTRUC. STAFF SUPPORT SE	\$14,249,966	\$14,121,989	\$18,027,093	\$3,905,104	

2300 DISTRICT ADMIN SUPPORT SERV

0100 Salaries Personnel Services	\$1,573,860	\$1,431,831	\$1,733,531	\$301,700	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$383,772	\$144,625	\$201,272	\$56,647	Salary increase impacts benefits
0300 Purchased Profess & Technica	\$1,952,415	\$2,102,971	\$3,360,472	\$1,257,501	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0400 Purchased Property Services	\$6,135	\$9,959	\$10,489	\$530	
0500 Other Purchased Services	\$84,060	\$62,341	\$108,253	\$45,912	
0600 Supplies & Materials	\$747,983	\$609,448	\$1,525,455	\$916,007	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0700 Property	\$0	\$5,572	\$26,549	\$20,977	
0800 Miscellaneous	\$15,654	\$39,411	\$40,997	\$1,586	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0840 Contingency	\$0	\$0	\$5,428	\$5,428	
TOTAL DISTRICT ADMIN SUPPORT SE	\$4,763,879	\$4,406,158	\$7,012,446	\$2,606,288	

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

2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	Comments
ACTUAL	ACTUAL	WORKING	Amount	

Expenditures

2400 SCHOOL ADMIN SUPPORT SERVICES

0100 Salaries Personnel Services	\$11,963,900	\$13,280,853	\$16,548,116	\$3,267,263	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$3,070,257	\$1,235,840	\$1,285,578	\$49,738	Salary increase impacts benefits
0300 Purchased Profess & Technica	\$15,369	\$6,824	\$118,076	\$111,252	2011-2012 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$642,744	\$667,562	\$813,139	\$145,577	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0500 Other Purchased Services	\$46,309	\$60,916	\$107,112	\$46,196	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$224,796	\$317,354	\$1,265,431	\$948,077	2011-2012 Working Budget included open purchase orders from previous year
0700 Property	\$18,015	\$29,306	\$49,261	\$19,955	2011-2012 Working Budget included open purchase orders from previous year
0800 Miscellaneous	\$6,522	\$28,301	\$440,847	\$412,546	School Contingency Accounts
TOTAL SCHOOL ADMIN SUPPORT SERVICES	\$15,987,912	\$15,626,956	\$20,627,560	\$5,000,604	

2500 BUSINESS SUPPORT SERVICES

0100 Salaries Personnel Services	\$6,071,715	\$6,501,401	\$8,033,664	\$1,532,263	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$3,719,484	\$3,114,975	\$3,366,924	\$251,949	Sick Leave payout moved from Board Activities to Personnel Services
0300 Purchased Profess & Technica	\$914,512	\$875,254	\$2,159,624	\$1,284,370	2011-2012 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$1,429,376	\$1,038,940	\$1,790,334	\$751,394	2011-2012 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$4,089,797	\$4,261,444	\$4,866,933	\$605,489	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0600 Supplies & Materials	\$1,561,833	\$1,772,549	\$3,056,574	\$1,284,025	2011-2012 Working Budget included open purchase orders from previous year
0700 Property	\$1,311,454	\$1,205,106	\$1,375,679	\$170,573	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$673	\$13,851	\$16,529	\$2,678	2011-2012 Working Budget included open purchase orders from previous year
0900 Other Uses of Funds	\$0	\$0	\$150,000	\$150,000	
TOTAL BUSINESS SUPPORT SERVICES	\$19,098,844	\$18,783,520	\$24,816,261	\$6,032,741	

2600 PLANT OPERATION & MAINTENANCE

0100 Salaries Personnel Services	\$12,579,483	\$13,257,236	\$14,415,733	\$1,158,497	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$4,689,109	\$2,746,806	\$3,085,261	\$338,455	Salary increase impacts benefits
0300 Purchased Profess & Technica	\$319,100	\$307,828	\$1,655,385	\$1,347,557	2011-2012 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$6,728,560	\$6,900,698	\$11,393,618	\$4,492,920	2011-2012 Working Budget included open purchase orders from previous year
0500 Other Purchased Services	\$7,927	\$10,421	\$29,340	\$18,919	
0600 Supplies & Materials	\$8,633,143	\$9,559,538	\$12,168,981	\$2,609,443	2011-2012 Working Budget included open purchase orders from previous year
0700 Property	\$3,157,516	\$1,149,228	\$833,289	(\$315,939)	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$22,735	\$42,074	\$36,875	(\$5,199)	
0900 Other Uses of Funds	\$0	\$0	\$0		
TOTAL PLANT OPERATION & MAINTENANCE	\$36,137,573	\$33,973,829	\$43,618,482	\$9,644,653	

2700 STUDENT TRANSPORTATION

0100 Salaries Personnel Services	\$8,766,534	\$10,681,339	\$10,791,495	\$110,156	Salary 1.5% experience step increase and 2.5% raise for classified and certified
0200 Employee Benefits	\$3,637,038	\$2,248,386	\$2,263,963	\$15,577	
0300 Purchased Profess & Technica	\$29,429	\$30,473	\$139,001	\$108,528	2011-2012 Working Budget included open purchase orders from previous year
0400 Purchased Property Services	\$35,076	\$26,516	\$33,000	\$6,484	
0500 Other Purchased Services	\$15,631	\$15,975	\$437,721	\$421,746	2011-2012 Working Budget included open purchase orders from previous year
0600 Supplies & Materials	\$1,658,357	\$2,284,139	\$4,508,536	\$2,224,397	2011-2012 Working Budget included open purchase orders from previous year

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

2009-2010	2010-2011	2011-2012	Change between 2010-2011 Working and 2011-2012 Tentative	Comments
ACTUAL	ACTUAL	WORKING	Amount	

Expenditures

0700 Property	\$2,230,658	\$1,783,401	\$511,356	(\$1,272,045)	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
0800 Miscellaneous	\$0	\$0	\$0		
0900 Other Uses of Funds					
TOTAL STUDENT TRANSPORTATION	\$16,372,723	\$17,070,229	\$18,685,072	\$1,614,843	
5100 DEBT SERVICE					
0900 Other Uses of Funds	\$1,377,110	\$1,345,063	\$1,345,064	\$1	2011-2012 Working Budget includes Section 6 carry forward and open purchase orders from prior year
Total Debt Service	\$1,377,110	\$1,345,063	\$1,345,064	\$1	
5200 FUND TRANSFERS					
0900 Other Uses of Funds	\$1,422,379	\$4,962,135	\$0	(\$4,962,135)	
5300 CONTINGENCY					
0840 Contingency	\$0	\$0	\$21,950,000	\$21,950,000	District Contingency
TOTAL EXPENDITURES	\$311,956,014	\$271,667,479	\$343,603,960	\$71,936,481	
Revenue vs. Expenditures				(\$0)	

**2011-2012 Working Budget
SPECIAL REVENUE**

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING	COMMENTS
Revenue				
Beginning Balance	\$0	\$0	\$0	
RECEIPTS				
REVENUE FROM LOCAL SOURCES				
1200 Revenue from Other Local Sources	\$0	\$0	\$0	
1310 Tuition from Individuals	\$29,126	\$0	\$0	
TOTAL TUITION	\$29,126	\$0	\$0	
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	\$0	\$0	\$0	
TOTAL COMMUNITY SERVICE ACTIVITIES	\$6,427	\$0	\$0	
OTHER REVENUE FROM LOCAL SOURCES				
1900 Other Revenue from Local Sources	\$118,767	\$205,982	\$2,200	
1920 Contributions/Donations	\$159,853	\$510,392	\$520,600	
1925 Reimbursements (Non-Gvt)	\$0	\$0	\$0	
1951 Service to Ky LSD	\$0	\$0	\$0	
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0	
1990 Miscellaneous Revenue	\$4,035	\$3,773	\$0	
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0	
TOTAL OTHER REVENUE OTHER SOURCES	\$282,655	\$720,147	\$522,800	
TOTAL REVENUE FROM LOCAL SOURCES	\$318,208	\$720,147	\$522,800	
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	\$13,109,694	\$10,069,205	\$1,242,752	
TOTAL RESTRICTED	\$13,109,694	\$10,069,205	\$1,242,752	
TOTAL REVENUE FROM STATE SOURCES	\$13,109,694	\$10,069,205	\$1,242,752	
REVENUE FROM FEDERAL SOURCES				
FEDERAL SOURCES				
4300 Restricted Direct Federal	\$1,544,120	\$2,183,666	\$2,139,993	
4500 Restricted Federal Thru State	\$35,626,304	\$51,534,296	\$50,503,610	
4700 Federal Revenue Thru Intermediate SRC	\$18,503	\$36,883	\$36,145	
4810 Medicare Reimbursement	\$0	\$0	\$0	
TOTAL FEDERAL SOURCES	\$37,188,927	\$53,754,845	\$52,679,748	
TOT REV FROM FEDERAL SOURCES	\$50,298,621	\$63,824,050	\$53,922,500	
OTHER RECEIPTS				
INTERFUND TRANSFERS				
5210 Fund Transfer	\$792,840	\$807,638	\$0	
TOTAL INTERFUND TRANSFERS	\$792,840	\$807,638	\$0	
SALE OR COMPEN FOR LOSS OF ASSETS				
5332 Loss Compensation - Buildings	\$0	\$0	\$0	
5341 Sale of Equipment Etc	\$0	\$0	\$0	

**2011-2012 Working Budget
SPECIAL REVENUE**

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING	COMMENTS
Revenue				
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	\$51,409,669	\$65,351,835	\$54,445,300	
TOTAL REVENUES	\$50,616,829	\$64,544,197	\$54,445,300	

2011-2012 Working Budget SPEC REV EXPENDITURES

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING	COMMENTS
Expenditures				
1000 INSTRUCTION				
0100 Salaries Personnel Services	\$22,728,765	\$28,391,861	\$22,384,183	
0200 Employee Benefits	\$3,723,811	\$4,733,315	\$4,827,981	
0300 Purchased Profess & Technical Ser	\$2,157,538	\$2,964,998	\$3,024,298	
0400 Purchased Property Services	\$73,465	\$93,045	\$94,906	
0500 Other Purchased Services	\$1,422,838	\$561,850	\$573,087	
0600 Supplies & Materials	\$6,137,840	\$3,988,475	\$4,068,245	
0700 Property	\$1,721,113	\$1,630,548	\$2,013,226	
0800 Miscellaneous	\$71,642	\$705,758	\$719,873	
0900 Other Uses of Funds	\$0	\$0	\$3,247	
TOTAL INSTRUCTION	\$38,037,012	\$43,069,850	\$37,709,046	
2100 STUDENT SUPPORT SERVICES				
0100 Salaries Personnel Services	\$1,117,664	\$3,180,408	\$3,116,800	
0200 Employee Benefits	\$347,404	\$554,162	\$543,079	
0300 Technical Ser	\$30,183	\$17,297	\$16,951	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$90,575	\$35,553	\$34,842	
0600 Supplies & Materials	\$2,198	\$122,572	\$120,121	
0700 Property	\$0	\$4,449	\$4,360	
0800 Miscellaneous	\$0	\$945	\$926	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL STUDENT SUPPORT SERVICES	\$1,588,024	\$3,915,386	\$3,837,078	
2200 INSTRUCTIONAL STAFF SUPPORT SERV				
0100 Salaries Personnel Services	\$2,963,006	\$4,599,613	\$4,507,621	
0200 Employee Benefits	\$366,383	\$663,791	\$650,515	
0300 Technical Ser	\$67,609	\$54,091	\$53,009	
0400 Purchased Property Services	\$3,665	\$875	\$858	
0500 Other Purchased Services	\$40,680	\$25,788	\$25,272	
0600 Supplies & Materials	\$146,280	\$122,575	\$120,124	
0700 Property	\$18,435	\$29,628	\$29,035	
0800 Miscellaneous	\$9,508	\$0	\$0	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT INSTRUC. STAFF SUPPORT SERVICES	\$3,615,566	\$5,496,361	\$5,386,434	
2300 DISTRICT ADMIN SUPPORT SERVICES				
0100 Salaries Personnel Services	\$0	\$0	\$0	
0200 Employee Benefits	\$0	\$0	\$0	
0300 Technical Ser	\$0	\$0	\$0	
0500 Other Purchased Services	\$0	\$0	\$0	
0600 Supplies & Materials	\$4,158	\$12,210	\$0	
0700 Property	\$0	\$0	\$0	
0800 Miscellaneous	\$0	\$0	\$0	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$4,158	\$12,210	\$0	

2011-2012 Working Budget SPEC REV EXPENDITURES

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING	COMMENTS
Expenditures				
2400 SCHOOL ADMINISTRATIVE SUPPORT				
0100 Salaries Personnel Services	\$1,970,647	\$943,159	\$924,296	
0200 Employee Benefits	\$272,572	\$80,187	\$78,583	
0400 Purchased Property Services	\$0	\$0	\$0	
0600 Supplies & Materials	\$0	\$10,075	\$9,874	
0800 Miscellaneous	\$0	\$3,423	\$3,355	
TOTAL SCHOOL ADMIN SUPPORT	\$2,243,219	\$1,036,844	\$1,016,107	
2500 BUSINESS SUPPORT SERVICES				
0600 Supplies & Materials	\$1,803,535	\$1,947,352	\$2,985,593	
0700 Property	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	\$1,803,535	\$1,947,352	\$2,985,593	
2600 PLANT OPERATION & MAINTENANCE				
0100 Salaries Personnel Services	\$75,347	\$79,693	\$81,287	
0200 Employee Benefits	\$17,341	\$19,101	\$19,483	
0300 Technical Ser	\$0	\$0	\$0	
0400 Purchased Property Services	\$0	\$0	\$0	
0500 Other Purchased Services	\$0	\$0	\$0	
0600 Supplies & Materials	\$1,421	\$1,580	\$1,612	
0700 Property	\$0	\$197,040	\$200,981	
0800 Miscellaneous	\$323	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENAN	\$94,432	\$297,414	\$303,362	
2700 STUDENT TRANSPORTATION				
0600 Supplies & Materials	\$353,850	\$168,157	\$0	
TOTAL STUDENT TRANSPORTATION	\$353,850	\$168,157	\$0	
2900 OTHER INSTRUCTIONAL				
0100 Salaries Personnel Services	\$70,963	\$86,738	\$88,473	
0200 Employee Benefits	\$34,146	\$39,064	\$39,845	
TOTAL OTHER INSTRUCTIONAL	\$105,109	\$125,802	\$128,318	
3300 COMMUNITY SERVICES OPERATIONS				
0100 Salaries Personnel Services	\$1,950,304	\$2,014,391	\$1,974,103	
0200 Employee Benefits	\$56,885	\$49,012	\$48,032	
0300 Technical Ser	\$74,763	\$64,523	\$63,233	
0400 Purchased Property Services	\$1,177	\$1,456	\$1,427	
0500 Other Purchased Services	\$39,408	\$27,837	\$27,280	
0600 Supplies & Materials	\$296,345	\$217,160	\$212,817	
0700 Property	\$5,091	\$0	\$0	
0800 Miscellaneous	\$4,326	\$20,912	\$20,494	
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL COMMUN SERV OPER.	\$2,428,299	\$2,395,291	\$2,347,385	
4200 SITE IMPROVEMENT				
0700 Property	\$0	\$0	\$0	
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0	
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$1,166,487	\$1,227,741	\$731,976	
TOTAL FUND TRANSFERS	\$1,166,487	\$1,227,741	\$731,976	

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

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING	COMMENTS
Expenditures				
TOT EXPEND SPECIAL REV FUND (2)	\$51,439,691	\$59,692,408	\$54,445,300	

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

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING
Revenue			
Beginning Balance	\$3,594,218	\$3,786,525	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$8,382	\$7,844	\$8,001
TOTAL EARNINGS ON INVESTMENTS	\$8,382	\$7,844	\$8,001
FOOD SERVICE			
1600 FOOD SERVICE	\$6,112,408	\$5,962,868	\$6,845,124
TOTAL FOOD SERVICE	\$6,112,408	\$5,962,868	\$6,845,124
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$469,793	\$497,092	\$596,510
TOT OTHER REV FROM LOCAL SOURCES	\$469,793	\$497,092	\$596,510
TOT REVENUE FROM LOCAL SOURCES	\$6,590,583	\$6,467,804	\$7,449,636
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$158,375	\$161,195	\$193,434
TOTAL RESTRICTED	\$158,375	\$161,195	\$193,434
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$1,024,245	\$0	\$0
TOT REVENUE FROM STATE SOURCES	\$1,182,620	\$161,195	\$193,434
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$9,164,671	\$9,951,710	\$10,984,918
4950 Donated Commodities	\$821,899	\$0	\$0
TOTAL FEDERAL SOURCES	\$9,986,570	\$9,951,710	\$10,984,918
TOT REV FROM FEDERAL SOURCES	\$9,986,570	\$9,951,710	\$10,984,918
TOTAL RECEIPTS	\$17,759,773	\$16,580,709	\$18,627,988
TOT REV FOOD SERVICE FUND(51)	\$21,353,991	\$20,367,234	\$18,627,988
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	\$6,303,504	\$6,632,719	\$7,959,263
0200 Employee Benefits	\$2,383,554	\$1,493,926	\$1,538,744
0400 Purchased Property Services	\$226,670	\$412,949	\$495,539
0500 Other Purchased Services	\$112,629	\$157,643	\$189,172
0600 Supplies & Materials	\$8,305,524	\$7,729,686	\$7,727,999
0700 Property	\$235,585	\$184,865	\$221,838
0800 Miscellaneous	\$3,786,525	\$3,755,446	\$495,434
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$21,353,991	\$20,367,234	\$18,627,988
TOTAL EXPENDITURES	\$21,353,991	\$20,367,234	\$18,627,988

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

	2009-2010	2010-2011	2011-2012
	ACTUAL	ACTUAL	WORKING
Revenue			
Beginning Balance	\$0	\$1,159,918	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$5,335	\$2,770	\$2,500
TOTAL EARNINGS ON INVESTMENTS	\$5,335	\$2,770	\$2,500
TOTAL REVENUE FROM LOCAL SOURCES	\$5,335	\$2,770	\$2,500
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,195,182	\$3,368,625	\$3,369,036
TOTAL RESTRICTED	\$3,195,182	\$3,368,625	\$3,369,036
TOTAL REVENUE FROM STATE SOURCES	\$3,195,182	\$3,368,625	\$3,369,036
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,200,517	\$3,371,395	\$3,371,536
TOTAL REVENUES	\$3,200,517	\$4,531,313	\$3,371,536
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	\$3,843,606	\$2,670,075
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$402,379	\$3,843,606	\$2,670,075

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

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$2,136,888	\$0	\$0
TOTAL FUND TRANSFERS	\$2,136,888	\$0	\$0
TOTAL EXPENDITURES	\$3,200,517	\$4,531,313	\$3,371,536

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

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING
Revenue			
Beginning Balance	\$821	\$762,161	\$777,404
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$23,892,150	\$25,882,640	\$25,657,419
1113 PSC Real Property Tax	\$1,202,675	\$548,930	\$562,064
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$743,972	\$943,366	\$906,014
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$25,838,797	\$27,374,936	\$27,125,497
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	\$19,776	\$22,026	\$66,735
TOTAL EARNINGS ON INVESTMENTS	\$77,342	\$22,026	\$66,735
TOTAL REVENUE LOCAL SOURCES	\$27,967,964	\$27,396,962	\$27,192,232
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

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

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$27,967,964	\$27,396,962	\$27,192,232
TOTAL REVENUES	\$27,967,964	\$28,159,123	\$27,969,636

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

	2009-2010 ACTUAL	2010-2011 ACTUAL	2011-2012 WORKING
Expenditures			
4100 SITE ACQUISITION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$0	\$0
4200 SITE IMPROVEMENT			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
4500 NEW BUILDING CONSTRUCTION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
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	\$28,159,123	\$27,969,636
TOTAL FUND TRANSFERS	\$27,967,964	\$28,159,123	\$27,969,636
TOTAL EXPENDITURES	\$27,967,964	\$28,159,123	\$27,969,636

2011-2012 Working Budget Function Code Listing

1000 INSTRUCTION

School's Regular Instruction
School's Special Instruction

2100 STUDENT SUPPORT SERVICES

Pupil Personnel Services Speech Therapists – formerly function 1000
School's Guidance Coun Occupational Therapists – formerly function 2200
School Soci. Physical Therapists – **formerly function 2200**
Psychologist – **formerly function 2200**

2200 INSTRUCTIONAL STAFF SUPPORT SERVICES

Student Achievement

Language Arts Services School's Libraries
School Improvement Ser Technology
Social Studies Services Media Services
Science Services Educational Television
Gifted and Talented Services
Vocational/Business Ser Special Education Coordinator
Vocational/Career Services
 Student and Program Ass **Elementary Directors Elementary Directors**
 At-Risk Programs
Reading Recovery **Middle School Director Middle School Director**
 Health & Fitness
 Fine Arts & Music Servi **High School Director High School Director**
 Foreign Language Services E B C E
 Interdisciplinary Studies
 Preschool/Primary Servic **English as a Second La English as a Second Language**
 Spanish Immersion
 Alternative Programs **Distinguished Educat Distinguished Educators**
 Mathematics Services
 Professional Development

2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES

School Board Activities
Tax Assessment & Collection
Superintendent's Office
Legal Services
Community and Government Relations

2400 SCHOOL ADMINISTRATIVE SUPPORT SERVICES

Elementary Staff Assistants
School's Principal Office

2500 BUSINESS SUPPORT SERVICES

Finance Officer Office
Accounting Office
Internal Auditor's Office

2011-2012 Working Budget Function Code Listing

Printing & Duplicating
District-Wide Research and Evaluation
Budget and Staffing
Warehouse/Purchasing/Textbook

2600 PLANT OPERATION & MAINTENANCE

Law Enforcement Services
School's Building Operations
Maintenance Shop Operations
Plant Operations
Physical Support Services

2700 STUDENT TRANSPORTATION

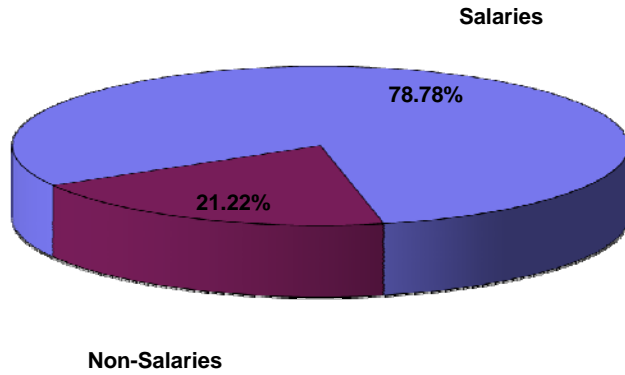
Transportation Services

3300 COMMUNITY SERVICE OPERATIONS

Community Education

2011-2012 WORKING BUDGET

Salaries as a Percent of Total Budget

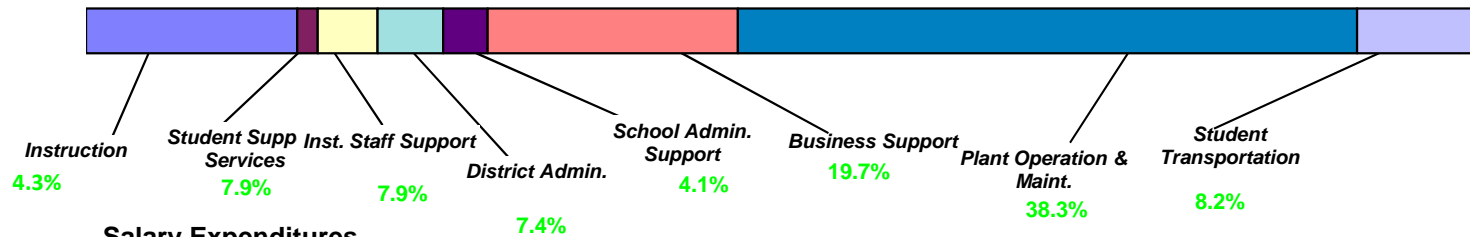


Total General Fund Budget (excluding contingency)
\$321,653,960

Total General Fund Salary Expenditures
\$253,407,555

Total General Fund Non-Salary Expenditures
\$68,246,405

Non-Salary Expenditures



Salary Expenditures

