

# *2014-2015 Tentative Budget*



FAYETTE COUNTY PUBLIC SCHOOLS

**Prepared by the Office of Budget &  
Staffing**

**Approved: May 19, 2014**

## 2014-2015 TENTATIVE BUDGET GEN FUND REVENUES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 WORKING and 2014-2015 TENTATIVE	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
<b>Revenue</b>					
Beginning Balance	\$56,821,834	\$36,447,545	\$21,950,000	(\$14,497,545)	-39.78%
<b>REVENUE FROM LOCAL SOURCES</b>					
<b>AD VALOREM TAXES</b>					
1111 General Real Property Tax	\$132,845,520	\$142,551,489	\$149,322,685	\$6,771,196	4.75%
1111B PSC Real Property Tax	\$0	\$0	\$0		
1113 Tangible Personal Property Tax	\$3,997,480	\$4,559,326	\$4,650,513	\$91,187	2.00%
1113B PSC Personal Property Tax	\$0	\$0	\$0		
1115 Delinquent Property Tax	\$1,875,774	\$2,003,509	\$1,250,000	(\$753,509)	-37.61%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$10,286,597	\$10,009,239	\$10,009,239	\$0	
1118 Unmined Minerals Tax	\$0	\$0	\$0		
<b>TOTAL AD VALOREM TAXES</b>	<b>\$149,005,371</b>	<b>\$159,123,563</b>	<b>\$165,232,436</b>	<b>\$6,108,873</b>	
<b>SALES AND USE TAXES</b>					
1121 Utilities Tax	\$21,782,444	\$22,503,605	\$22,616,123	\$112,518	0.50%
3800 Telecommunications Tax (restricted)	\$967,639	\$967,633	\$967,633	\$0	
<b>TOTAL SALES AND USE TAXES</b>	<b>\$22,750,083</b>	<b>\$23,471,238</b>	<b>\$23,583,756</b>	<b>\$112,518</b>	
<b>INCOME TAXES</b>					
1131 Occupational License Tax	\$30,686,726	\$31,836,402	\$32,711,903	\$875,501	2.75%
1131E Occupational License Tax Settleme	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,736,806	\$2,036,806	\$1,250,000	(\$786,806)	-38.63%
1192 Excise Tax	\$0	\$0	\$0		
<b>TOTAL INCOME TAXES</b>	<b>\$32,423,532</b>	<b>\$33,873,208</b>	<b>\$33,961,903</b>	<b>\$88,695</b>	
<b>REVENUE - OTHER LOCAL GOV'T UNITS</b>					
1280 Revenue in Lieu of Taxes	\$12,972	\$11,781	\$11,781	\$0	
<b>TOT REV - OTHER LOCAL GOV'T UNITS</b>	<b>\$12,972</b>	<b>\$11,781</b>	<b>\$11,781</b>	<b>\$0</b>	
<b>TUITION</b>					
1310 Tuition from individuals	\$47,498	\$20,940	\$20,940	\$0	
1320 Tuition from KY LSD	\$85,289	\$90,000	\$90,000	\$0	
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
<b>TOTAL TUITION</b>	<b>\$132,787</b>	<b>\$110,940</b>	<b>\$110,940</b>	<b>\$0</b>	
<b>TRANSPORTATION FEES</b>					
1410 Transportation Fees - Individuals	\$0	\$0	\$0		
1420 Transportation Fees - KY LSI	\$0	\$0	\$0		
1430 Transportation Fees - Non KY LSD	\$0	\$0	\$0		
1441 Transportation Fees - Non Public St	\$0	\$0	\$0		
1442 Transportation Fees - Fiscal Ct	\$0	\$0	\$0		
<b>TOTAL TRANSPORTATION FEES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>EARNINGS ON INVESTMENTS</b>					
1510 Interest Income	\$160,456	\$165,270	\$165,270	\$0	
1540 Rents from Investment on Property	\$0	\$0	\$0		
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$160,456</b>	<b>\$165,270</b>	<b>\$165,270</b>	<b>\$0</b>	
<b>OTHER REV FROM LOCAL SOURCES</b>					
1911 Building Rental	\$149,483	\$143,838	\$143,838	\$0	
1912 Bus Rental	\$2,058,870	\$2,067,193	\$1,567,193	(\$500,000)	-24.19%
1920 Contributions/Donations	\$75,175	\$85,280	\$85,280	\$0	

## 2014-2015 TENTATIVE BUDGET GEN FUND REVENUES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 WORKING and 2014-2015 TENTATIVE	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
<b>Revenue</b>					
1930 Gain/Loss on Sale of Assets	\$71,661	\$75,000	\$75,000	\$0	
1931 Gain on Sale of Land & Building	\$0	\$0	\$0		
1942 Textbook Rentals	\$213,653	\$244,568	\$217,926	(\$26,642)	-10.89%
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0		
1990 Miscellaneous Revenue	\$2,775,489	\$2,922,720	\$2,722,720	(\$200,000)	-6.84%
1997 Other Reimbursements	\$318,506	\$0	\$0		
<b>TOT OTHER REV FROM LOCAL SOURCES</b>	<b>\$5,662,837</b>	<b>\$5,538,599</b>	<b>\$4,811,957</b>	<b>(\$726,642)</b>	
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$210,148,038</b>	<b>\$222,294,599</b>	<b>\$227,878,043</b>	<b>\$5,583,444</b>	<b>2.51%</b>
<b>REVENUE FROM INTERMEDIATE SOURCES</b>					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
<b>TOTAL REVENUE FROM INTERMEDIATE SOURCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>REVENUE FROM STATE SOURCES</b>					
<b>STATE PROGRAMS</b>					
3111 SEEK Program	\$85,263,612	\$88,289,863	\$93,385,658	\$5,095,795	5.77%
<b>TOTAL STATE PROGRAMS</b>	<b>\$85,263,612</b>	<b>\$88,289,863</b>	<b>\$93,385,658</b>	<b>\$5,095,795</b>	<b>5.77%</b>
<b>OTHER STATE FUNDING</b>					
3122 Vocational Transportation	\$143,976	\$91,775	\$91,775	\$0	100.00%
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 Reimburse	\$4,004	\$0	\$0		
<b>TOTAL OTHER STATE FUNDING</b>	<b>\$147,980</b>	<b>\$91,775</b>	<b>\$91,775</b>	<b>\$0</b>	
<b>EXPENDITURE REIMBURSEMENTS</b>					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimburse	\$221,337	\$0	\$0		
<b>TOTAL EXPENDITURE REIMBURSEMENT</b>	<b>\$221,337</b>	<b>\$0</b>	<b>\$0</b>		
<b>RESTRICTED</b>					
3200 Restricted State Revenue	\$0	\$0	\$0		
<b>OTHER STATE FUNDING</b>					
3900 Revenue for/On Behalf Payments	\$64,831,137	\$0	\$0		
<b>TOT REV FROM STATE SOURCES</b>	<b>\$150,242,729</b>	<b>\$88,381,638</b>	<b>\$93,477,433</b>	<b>\$5,095,795</b>	<b>5.77%</b>
<b>FEDERAL REIMBURSEMENT</b>					
4810 Medicaid Reimbursement	\$133,493	\$50,000	\$50,000	\$0	
<b>TOTAL FEDERAL REIMBURSEMENTS</b>	<b>\$133,493</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	
<b>VENUE FROM FEDERAL REIMBURSEMENTS</b>	<b>\$133,493</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	
<b>OTHER RECEIPTS</b>					
<b>INTERFUND TRANSFERS</b>					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,247,001	\$1,247,001	\$1,247,001	\$0	
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$1,247,001</b>	<b>\$1,247,001</b>	<b>\$1,247,001</b>	<b>\$0</b>	
<b>SALE/COMPEN FOR LOSS OF ASSETS</b>					
5311 Sale of Land and Improvements	\$0	\$0	\$0		
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$0	\$0	\$0		

**2014-2015 TENTATIVE BUDGET  
GEN FUND REVENUES**

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 WORKING and 2014-2015 TENTATIVE	
	ACTUAL	WORKING	TENTATIVE	Amount	Percent
<b>Revenue</b>					
5332 Loss Comp - Buildings	\$0	\$0	\$0		
5341 Sale of Equipment	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
5500 Capital Lease Proceeds	\$1,887,801	\$0	\$0		
TOT SALE/COMP FOR LOSS OF ASSETS	\$1,887,801	\$0	\$0		
TOTAL OTHER RECEIPTS	\$3,134,802	\$1,247,001	\$1,247,001	\$0	
TOTAL RECEIPTS	\$363,880,399	\$311,973,238	\$322,652,477	\$10,679,239	3.42%
TOTAL REVENUES	\$420,702,233	\$348,420,783	\$344,602,477	(\$3,818,306)	-1.10%

## 2014-2015 TENTATIVE BUDGET GEN FUND EXPENDITURES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 Working and 2014-2015 Tentative
	ACTUAL	WORKING	TENTATIVE	Amount
<b>Expenditures</b>				
<b>1000 INSTRUCTION</b>				
0100 Salaries Personnel Services	\$167,725,827	\$172,469,566	\$169,089,839	(\$3,379,727)
0200 Employee Benefits	\$59,805,269	\$9,409,730	\$9,769,086	\$359,356
0300 Purchased Profess & Technica	\$304,330	\$402,790	\$239,576	(\$163,214)
0400 Purchased Property Services	\$45,760	\$64,563	\$41,235	(\$23,328)
0500 Other Purchased Services	\$117,257	\$206,099	\$98,702	(\$107,397)
0600 Supplies & Materials	\$3,023,861	\$2,664,988	\$2,580,832	(\$84,156)
0700 Property	\$790,548	\$587,719	\$415,599	(\$172,120)
0800 Miscellaneous	\$164,391	\$124,307	\$160,036	\$35,729 (\$5,209)
<b>TOTAL INSTRUCTION</b>	<b>\$231,977,243</b>	<b>\$185,934,971</b>	<b>\$182,394,905</b>	<b>(\$3,540,066)</b>
<b>2100 STUDENT SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$16,580,126	\$17,259,387	\$17,075,872	(\$183,515)
0200 Employee Benefits	\$3,167,764	\$815,376	\$1,029,169	\$213,793
0300 Purchased Profess & Technica	\$1,395,500	\$5,675	\$6,345	\$670
0400 Purchased Property Services	\$2,750	\$2,750	\$2,500	(\$250)
0500 Other Purchased Services	\$6,341	\$10,841	\$13,834	\$2,993
0600 Supplies & Materials	\$42,257	\$62,681	\$54,470	(\$8,211)
0700 Property	\$0	\$2,058	\$2,000	(\$58)
0800 Miscellaneous	\$0	\$1,285	\$1,285	
<b>TOTAL STUDENT SUPPORT SER'</b>	<b>\$21,194,738</b>	<b>\$18,160,053</b>	<b>\$18,185,474</b>	<b>\$25,421</b>
<b>2200 INSTRUCTIONAL STAFF SUPPORT SERV</b>				
0100 Salaries Personnel Services	\$11,590,118	\$12,273,624	\$11,965,465	(\$308,159)
0200 Employee Benefits	\$2,471,893	\$859,102	\$960,971	\$101,869
0300 Purchased Profess & Technica	\$441,928	\$636,360	\$558,646	(\$77,714)
0400 Purchased Property Services	\$141,055	\$159,637	\$142,688	(\$16,949)
0500 Other Purchased Services	\$93,356	\$150,889	\$80,559	(\$70,330)
0600 Supplies & Materials	\$1,119,262	\$589,312	\$995,008	\$405,696
0700 Property	\$977,666	\$550,330	\$512,689	(\$37,641)
0800 Miscellaneous	\$114,786	\$230,978	\$320,350	\$89,372
<b>TOTAL INSTRUC. STAFF SUPPORT SE</b>	<b>\$16,950,064</b>	<b>\$15,450,232</b>	<b>\$15,536,374</b>	<b>\$86,142</b>
<b>2300 DISTRICT ADMIN SUPPORT SERV</b>				

**2014-2015 TENTATIVE BUDGET  
GEN FUND EXPENDITURES**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Change between 2013-2014 Working and 2014-2015 Tentative</b>
	<b>ACTUAL</b>	<b>WORKING</b>	<b>TENTATIVE</b>	<b>Amount</b>
<b>Expenditures</b>				
0100 Salaries Personnel Services	\$1,973,496	\$2,165,270	\$1,706,902	(\$458,368)
0200 Employee Benefits	\$506,609	\$247,003	\$345,448	\$98,445
0300 Purchased Profess & Technica	\$2,104,936	\$2,304,679	\$2,052,001	(\$252,678)
0400 Purchased Property Services	\$21,049	\$20,311	\$16,369	(\$3,942)
0500 Other Purchased Services	\$81,084	\$261,148	\$234,432	(\$26,716)
0600 Supplies & Materials	\$1,586,082	\$636,285	\$569,029	(\$67,256)
0700 Property	\$89,655	\$21,842	\$23,595	\$1,753
0800 Miscellaneous	\$259,260	\$133,952	\$85,096	(\$48,856)
0840 Contingency	\$0	\$51,504	\$157,719	\$106,215
TOTAL DISTRICT ADMIN SUPPORT SE	<b>\$6,622,171</b>	<b>\$5,841,994</b>	<b>\$5,190,590</b>	<b>(\$651,404)</b>
<b>2400 SCHOOL ADMIN SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$15,292,953	\$15,464,330	\$15,133,438	(\$330,892)
0200 Employee Benefits	\$3,880,532	\$1,607,004	\$1,742,880	\$135,876
0300 Purchased Profess & Technica	\$13,124	\$40,837	\$13,144	(\$27,693)
0400 Purchased Property Services	\$708,902	\$814,181	\$840,224	\$26,043
0500 Other Purchased Services	\$72,372	\$129,543	\$107,149	(\$22,394)
0600 Supplies & Materials	\$313,904	\$326,352	\$242,918	(\$83,434)
0700 Property	\$18,746	\$28,156	\$24,479	(\$3,677)
0800 Miscellaneous	\$16,418	\$90,718	\$692,069	\$601,351
TOTAL SCHOOL ADMIN SUPPORT SERVICE	<b>\$20,316,951</b>	<b>\$18,501,121</b>	<b>\$18,796,301</b>	<b>\$295,180</b>
<b>2500 BUSINESS SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$8,116,929	\$8,522,608	\$8,120,673	(\$401,935)
0200 Employee Benefits	\$4,484,034	\$3,341,830	\$3,561,979	\$220,149
0300 Purchased Profess & Technica	\$803,296	\$847,293	\$2,658,887	\$1,811,594
0400 Purchased Property Services	\$1,042,216	\$704,546	\$1,568,007	\$863,461
0500 Other Purchased Services	\$5,616,650	\$3,566,413	\$1,683,266	(\$1,883,148)
0600 Supplies & Materials	\$1,149,667	\$1,028,024	\$1,896,888	\$868,864
0700 Property	\$2,149,002	\$1,679,906	\$1,544,369	(\$135,538)
0800 Miscellaneous	\$6,990	\$139,324	\$121,500	(\$17,824)
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	<b>\$23,368,784</b>	<b>\$19,829,944</b>	<b>\$21,155,568</b>	<b>\$1,325,624</b>

**2014-2015 TENTATIVE BUDGET  
GEN FUND EXPENDITURES**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>Change between 2013-2014 Working and 2014-2015 Tentative</b>
	<b>ACTUAL</b>	<b>WORKING</b>	<b>TENTATIVE</b>	<b>Amount</b>
<b>Expenditures</b>				
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>				
0100 Salaries Personnel Services	\$14,409,111	\$14,577,270	\$14,326,702	(\$250,568)
0200 Employee Benefits	\$5,665,293	\$3,455,172	\$3,977,848	\$522,676
0300 Purchased Profess & Technica	\$260,391	\$946,746	\$422,726	(\$524,021)
0400 Purchased Property Services	\$8,176,917	\$9,952,128	\$9,451,524	(\$500,604)
0500 Other Purchased Services	\$9,153	\$26,501	\$24,301	(\$2,200)
0600 Supplies & Materials	\$9,659,273	\$9,778,153	\$9,167,692	(\$610,461)
0700 Property	\$2,391,316	\$265,410	\$243,891	(\$21,519)
0800 Miscellaneous	\$35,074	\$35,575	\$26,498	(\$9,077)
0900 Other Uses of Funds	\$0	\$0	\$0	
<b>TOTAL PLANT OPERATION &amp; MAINTENANC</b>	<b>\$40,606,528</b>	<b>\$39,036,955</b>	<b>\$37,641,180</b>	<b>(\$1,395,775)</b>
<b>2700 STUDENT TRANSPORTATION</b>				
0100 Salaries Personnel Services	\$12,053,939	\$11,931,546	\$11,614,835	(\$316,711)
0200 Employee Benefits	\$4,739,492	\$2,609,716	\$3,304,998	\$695,282
0300 Purchased Profess & Technica	\$36,974	\$43,111	\$38,800	(\$4,311)
0400 Purchased Property Services	\$98,978	\$30,510	\$27,459	(\$3,051)
0500 Other Purchased Services	\$20,004	\$122,400	\$110,160	(\$12,240)
0600 Supplies & Materials	\$2,882,738	\$3,958,642	\$3,164,696	(\$793,946)
0700 Property	\$1,919,558	\$1,909,833	\$1,718,749	(\$191,084)
0800 Miscellaneous	\$0	\$0	\$0	
0900 Other Uses of Funds				
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>\$21,751,683</b>	<b>\$20,605,758</b>	<b>\$19,979,697</b>	<b>(\$626,061)</b>
<b>5100 DEBT SERVICE</b>				
0900 Other Uses of Funds	\$1,698,786	\$1,698,786	\$2,361,418	\$662,632
<b>Total Debt Service</b>	<b>\$1,698,786</b>	<b>\$1,698,786</b>	<b>\$2,361,418</b>	<b>\$662,632</b>
<b>5200 FUND TRANSFERS</b>				
0900 Other Uses of Funds	\$3,167,743	\$1,410,969	\$1,410,969	(\$0)
<b>5300 CONTINGENCY</b>				
0840 Contingency		\$21,950,000	\$21,950,000	
<b>TOTAL EXPENDITURES</b>	<b>\$387,654,691</b>	<b>\$348,420,783</b>	<b>\$344,602,477</b>	<b>(\$3,818,306)</b>

**2014-2015 TENTATIVE BUDGET  
SPECIAL REVENUE**

	<b>2012-2013 ACTUAL</b>	<b>2013-2014 WORKING</b>	<b>2014-2015 TENTATIVE</b>
<b>Revenue</b>			
Beginning Balance	\$0	\$0	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
1200 Revenue from Other Local Sources	\$0	\$0	\$0
1310 Tuition from Individuals	\$0	\$0	\$0
TOTAL TUITION	\$0	\$0	\$0
<b>EARNINGS ON INVESTMENTS</b>			
1510 Interest Income	\$0	\$0	\$0
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$0
<b>STUDENT ACTIVITIES</b>			
1760 Board Contributions (Activity)	\$0	\$0	\$0
TOTAL STUDENT ACTIVITIES	\$0	\$0	\$0
<b>COMMUNITY SERVICE ACTIVITIES</b>			
1800 Community Service Activities	\$0	\$0	\$0
TOTAL COMMUNITY SERVICE ACTIVITIES	\$0	\$0	\$0
<b>OTHER REVENUE FROM LOCAL SOURCES</b>			
1900 Other Revenue from Local Sources	\$313,752	\$307,477	\$301,327
1920 Contributions/Donations	\$8,910	\$8,732	\$8,557
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	\$0	\$0	\$0
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0
<b>TOTAL OTHER REVENUE OTHER SOURCES</b>	<b>\$322,662</b>	<b>\$316,209</b>	<b>\$309,885</b>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>\$322,662</b>	<b>\$316,209</b>	<b>\$309,885</b>
<b>REVENUE FROM STATE SOURCES</b>			
<b>OTHER STATE FUNDING</b>			
3111 Seek Program	\$0	\$0	\$0
3900 Revenue for On Behalf Payments			
TOTAL OTHER STATE FUNDING	\$0	\$0	\$0
<b>RESTRICTED</b>			
3200 Restricted State Revenue	\$8,895,081	\$8,717,179	\$8,776,826
TOTAL RESTRICTED	<b>\$8,895,081</b>	<b>\$8,717,179</b>	<b>\$8,776,826</b>
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>\$8,895,081</b>	<b>\$8,717,179</b>	<b>\$8,776,826</b>
<b>REVENUE FROM FEDERAL SOURCES</b>			
<b>FEDERAL SOURCES</b>			
4300 Restricted Direct Federal	\$77,872	\$76,315	\$74,788
4500 Restricted Federal Thru State	\$22,801,189	\$20,521,070	\$18,468,963
4700 Federal Revenue Thru Intermediate SRC	\$177,225	\$173,681	\$170,207
4810 Medicare Reimbursement	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	<b>\$23,056,286</b>	<b>\$20,771,065</b>	<b>\$18,713,958</b>



**2014-2015 TENTATIVE BUDGET  
SPECIAL REVENUE**

	<b>2012-2013 ACTUAL</b>	<b>2013-2014 WORKING</b>	<b>2014-2015 TENTATIVE</b>
<b>Revenue</b>			
TOT REV FROM FEDERAL SOURCES	\$23,056,286	\$20,771,065	\$18,713,958
<b>OTHER RECEIPTS</b>			
<b>INTERFUND TRANSFERS</b>			
5210 Fund Transfer	\$544,121	\$568,305	\$592,004
TOTAL INTERFUND TRANSFERS	\$544,121	\$568,305	\$592,004
<b>SALE OR COMPEN FOR LOSS OF ASSETS</b>			
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	\$544,121	\$568,305	\$592,004
TOTAL RECEIPTS	\$32,818,150	\$30,372,758	\$28,392,673
TOTAL REVENUES	\$32,818,150	\$30,372,758	\$28,392,673

**2014-2015 TENTATIVE BUDGET  
SPEC REV EXPENDITURES**

	<b>2012-2013</b> ACTUAL	<b>2013-2014</b> WORKING	<b>2014-2015</b> TENTATIVE
<b>Expenditures</b>			
<b>1000 INSTRUCTION</b>			
0100 Salaries Personnel Services	\$14,956,696	\$14,297,449	\$13,704,127
0200 Employee Benefits	\$3,415,645	\$3,074,081	\$2,766,672
0300 Purchased Profess & Technical Ser	\$976,751	\$879,076	\$791,168
0400 Purchased Property Services	\$36,825	\$33,143	\$29,828
0500 Other Purchased Services	\$463,208	\$416,887	\$375,198
0600 Supplies & Materials	\$2,258,949	\$2,033,054	\$1,829,749
0700 Property	\$576,074	\$518,467	\$466,620
0800 Miscellaneous	\$165,979	\$149,381	\$134,443
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL INSTRUCTION	<b>\$22,850,127</b>	<b>\$21,401,537</b>	<b>\$20,097,807</b>
<b>2100 STUDENT SUPPORT SERVICES</b>			
0100 Salaries Personnel Services	\$1,804,498	\$1,624,048	\$1,461,643
0200 Employee Benefits	\$540,483	\$486,435	\$437,791
0300 Technical Ser	\$1,000	\$900	\$810
0400 Purchased Property Services	\$1,000	\$900	\$810
0500 Other Purchased Services	\$33,170	\$29,853	\$26,868
0600 Supplies & Materials	\$45,057	\$40,551	\$36,496
0700 Property	\$2,000	\$1,800	\$1,620
0800 Miscellaneous	\$2,500	\$2,250	\$2,025
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL STUDENT SUPPORT SERVICES	<b>\$2,429,708</b>	<b>\$2,186,737</b>	<b>\$1,968,063</b>
<b>2200 INSTRUCTIONAL STAFF SUPPORT SERV</b>			
0100 Salaries Personnel Services	\$1,249,466	\$1,124,519	\$1,012,067
0200 Employee Benefits	\$285,811	\$257,230	\$231,507
0300 Technical Ser	\$34,936	\$31,442	\$28,298
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$29,089	\$26,180	\$23,562
0600 Supplies & Materials	\$28,004	\$25,204	\$22,683
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOT INSTRUC. STAFF SUPPORT SERVICES	<b>\$1,627,306</b>	<b>\$1,464,575</b>	<b>\$1,318,118</b>
<b>2300 DISTRICT ADMIN SUPPORT SERVICES</b>			
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	\$8,910	\$8,019	\$7,217
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0

**2014-2015 TENTATIVE BUDGET  
SPEC REV EXPENDITURES**

	<b>2012-2013</b> ACTUAL	<b>2013-2014</b> WORKING	<b>2014-2015</b> TENTATIVE
<b>Expenditures</b>			
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$8,910	\$8,019	\$7,217
<b>2400 SCHOOL ADMINISTRATIVE SUPPORT</b>			
0100 Salaries Personnel Services	\$1,078,854	\$970,969	\$873,872
0200 Employee Benefits	\$281,342	\$253,208	\$227,887
0400 Purchased Property Services	\$0	\$0	\$0
0600 Supplies & Materials	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL SCHOOL ADMIN SUPPORT	\$1,360,196	\$1,224,176	\$1,101,759
<b>2500 BUSINESS SUPPORT SERVICES</b>			
0100 Salaries Personnel Services	\$545,031	\$490,528	\$441,475
0200 Employee Benefits	\$173	\$156	\$140
0300 Technical Ser	\$0	\$0	\$0
0400 Purchased Property Services	\$2,000	\$1,800	\$1,620
0500 Other Purchased Services	\$5,995	\$5,396	\$4,856
0600 Supplies & Materials	\$31,780	\$28,602	\$25,742
0700 Property	\$1,635	\$1,472	\$1,324
0800 Miscellaneous	\$0	\$0	\$0
TOTAL BUSINESS SUPPORT SERVICES	\$586,614	\$527,953	\$475,157
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>			
0100 Salaries Personnel Services	\$88,463	\$79,617	\$71,655
0200 Employee Benefits	\$21,821	\$19,639	\$17,675
0300 Technical Ser	\$0	\$0	\$0
0400 Purchased Property Services	\$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
TOTAL PLANT OPERATION & MAINTENANC	\$110,284	\$99,256	\$89,330
<b>2700 STUDENT TRANSPORTATION</b>			
0600 Supplies & Materials	\$0	\$0	\$0
TOTAL STUDENT TRANSPORTATION	\$0	\$0	\$0
<b>2900 OTHER INSTRUCTIONAL</b>			
0100 Salaries Personnel Services	\$97,538	\$87,784	\$79,006
0200 Employee Benefits	\$48,971	\$44,074	\$39,667
TOTAL OTHER INSTRUCTIONAL	\$146,509	\$131,858	\$118,672
<b>3300 COMMUNITY SERVICES OPERATIONS</b>			
0100 Salaries Personnel Services	\$2,173,556	\$1,956,200	\$1,760,580
0200 Employee Benefits	\$65,630	\$59,067	\$53,160
0300 Technical Ser	\$40,671	\$36,604	\$32,944

**2014-2015 TENTATIVE BUDGET  
SPEC REV EXPENDITURES**

	<b>2012-2013</b> ACTUAL	<b>2013-2014</b> WORKING	<b>2014-2015</b> TENTATIVE
<b>Expenditures</b>			
0400 Purchased Property Services	\$867	\$780	\$702
0500 Other Purchased Services	\$19,408	\$17,467	\$15,720
0600 Supplies & Materials	\$147,536	\$132,782	\$119,504
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$13,091	\$11,782	\$10,604
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL COMMUN SERV OPER.	\$2,460,759	\$2,214,683	\$1,993,215
<b>4200 SITE IMPROVEMENT</b>			
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
<b>5200 FUND TRANSFERS</b>			
0900 Other Uses of Funds	\$1,237,737	\$1,113,963	\$1,223,335
TOTAL FUND TRANSFERS	\$1,237,737	\$1,113,963	\$1,223,335
<b>TOT EXPEND SPECIAL REV FUND (2)</b>	\$32,818,150	\$30,372,758	\$28,392,673

**2014-2015 TENTATIVE BUDGET  
FOOD SERVICE FUND (51)**

	<b>2012-2013 ACTUAL</b>	<b>2013-2014 WORKING</b>	<b>2014-2015 TENTATIVE</b>
<b>Revenue</b>			
Beginning Balance	\$0	\$0	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$15,000	\$15,000	\$15,000
TOTAL EARNINGS ON INVESTMENTS	\$15,000	\$15,000	\$15,000
FOOD SERVICE			
1600 FOOD SERVICE	\$8,771,000	\$8,771,000	\$8,771,000
TOTAL FOOD SERVICE	\$8,771,000	\$8,771,000	\$8,771,000
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$814,000	\$814,000	\$814,000
TOT OTHER REV FROM LOCAL SOURCES	\$814,000	\$814,000	\$814,000
TOT REVENUE FROM LOCAL SOURCES	\$9,600,000	\$9,600,000	\$9,600,000
<b>REVENUE FROM STATE SOURCES</b>			
RESTRICTED			
3200 Restricted State Revenue	\$165,000	\$165,000	\$165,000
TOTAL RESTRICTED	\$165,000	\$165,000	\$165,000
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$0	\$0	\$0
TOT REVENUE FROM STATE SOURCES	\$165,000	\$165,000	\$165,000
<b>REVENUE FROM FEDERAL SOURCES</b>			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$11,204,373	\$10,000,000	\$11,000,000
4950 Donated Commodities	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$11,204,373	\$10,000,000	\$11,000,000
TOT REV FROM FEDERAL SOURCES	\$11,204,373	\$10,000,000	\$11,000,000
<b>TOTAL RECEIPTS</b>	<b>\$20,969,373</b>	<b>\$19,765,000</b>	<b>\$20,765,000</b>
<b>TOT REV FOOD SERVICE FUND(51)</b>	<b>\$20,969,373</b>	<b>\$19,765,000</b>	<b>\$20,765,000</b>
<b>Expenditures</b>			
<b>SYSTEM WIDE</b>			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
TOTAL SYSTEM WIDE	\$0	\$0	\$0
<b>3100 FOOD SERVICE OPERATIONS</b>			
0100 Salaries Personnel Services	\$8,632,050	\$7,607,600	\$8,607,600
0200 Employee Benefits	\$2,027,900	\$2,027,900	\$2,027,900
0400 Purchased Property Services	\$524,000	\$524,000	\$524,000
0500 Other Purchased Services	\$283,500	\$283,500	\$283,500
0600 Supplies & Materials	\$9,178,923	\$9,049,000	\$9,049,000
0700 Property	\$273,000	\$273,000	\$273,000
0800 Miscellaneous	\$50,000	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$20,969,373	\$19,765,000	\$20,765,000
<b>TOTAL EXPENDITURES</b>	<b>\$20,969,373</b>	<b>\$19,765,000</b>	<b>\$20,765,000</b>

## 2014-2015 TENTATIVE BUDGET CAPITAL OUTLAY FUND (310)

	2012-2013 ACTUAL	2013-2014 WORKING	2014-2015 TENTATIVE
<b>Revenue</b>			
Beginning Balance	\$1,502,673	\$2,401,987	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$15,000	\$3,500	\$0
TOTAL EARNINGS ON INVESTMENTS	\$15,000	\$3,500	\$0
TOTAL REVENUE FROM LOCAL SOURCES	\$15,000	\$3,500	\$0
<b>REVENUE FROM STATE SOURCES</b>			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,399,500	\$3,493,637	\$3,483,200
TOTAL RESTRICTED	\$3,399,500	\$3,493,637	\$3,483,200
TOTAL REVENUE FROM STATE SOURCES	\$3,399,500	\$3,493,637	\$3,483,200
<b>OTHER RECEIPTS</b>			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,414,500	\$3,497,137	\$3,483,200
TOTAL REVENUES	\$4,917,173	\$5,899,124	\$3,483,200
<b>Expenditures</b>			
<b>4100 SITE ACQUISITION</b>			
0500 Other Purchased Services	\$89,582	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$89,582	\$0	\$0
<b>4200 SITE IMPROVEMENT</b>			
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
<b>4500 NEW BUILDING CONSTRUCTION</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
<b>4600 BLDG RENOVATIONS/ADDITIONS</b>			
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
<b>5100 DEBT SERVICE</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$3,827,591	\$5,899,124	\$3,483,200
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0

**2014-2015 TENTATIVE BUDGET  
CAPITAL OUTLAY FUND (310)**

		<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
		ACTUAL	WORKING	TENTATIVE
	TOTAL DEBT SERVICE	\$3,827,591	\$5,899,124	\$3,483,200
5200 FUND TRANSFERS				
0900 Other Uses of Funds		\$1,000,000	\$0	\$0
	TOTAL FUND TRANSFERS	\$1,000,000	\$0	\$0
	TOTAL EXPENDITURES	\$4,917,173	\$5,899,124	\$3,483,200

**2014-2015 TENTATIVE BUDGET  
BUILDING FUND 320**

	<b>2012-2013 ACTUAL</b>	<b>2013-2014 WORKING</b>	<b>2014-2015 TENTATIVE</b>
<b>Revenue</b>			
Beginning Balance	\$2,401,987	\$1,426,283	\$0
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
<b>AD VALOREM TAXES</b>			
1111 General Real Property Tax	\$26,021,924	\$26,200,458	\$27,996,612
1113 PSC Real Property Tax	\$571,050	\$598,452	\$628,389
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$910,169	\$971,104	\$985,238
1118 Unmined Minerals Tax	\$0	\$0	\$0
<b>TOTAL AD VALOREM TAXES</b>	<b>\$27,503,143</b>	<b>\$27,770,014</b>	<b>\$29,610,239</b>
<b>INCOME TAXES</b>			
1140 Penalties & Interest on Taxes	\$0	\$0	\$0
1191 Omitted Property Tax	\$0	\$0	\$0
1192 Excise Tax	\$0	\$0	\$0
<b>TOTAL INCOME TAXES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EARNINGS ON INVESTMENTS</b>			
1510 Interest Income	\$2,528	\$2,553	\$2,522
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$2,528</b>	<b>\$2,553</b>	<b>\$2,522</b>
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$27,505,671</b>	<b>\$27,772,567</b>	<b>\$29,612,761</b>
<b>REVENUE FROM STATE SOURCES</b>			
<b>RESTRICTED</b>			
3200 Restricted State Revenue	0	0	0
<b>TOTAL RESTRICTED</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOT REV FROM STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER RECEIPTS</b>			
<b>INTERFUND TRANSFERS</b>			
5210 Fund Transfer	\$0	\$0	\$0
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SALE/COMPEN FOR LOSS OF ASSETS</b>			
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
<b>TOT SALE/COMP FOR LOSS OF ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OTHER RECEIPTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RECEIPTS</b>	<b>\$27,505,671</b>	<b>\$27,772,567</b>	<b>\$29,612,761</b>
<b>TOTAL REVENUES</b>	<b>\$29,907,658</b>	<b>\$29,198,850</b>	<b>\$29,612,761</b>



**2014-2015 TENTATIVE BUDGET  
BUILDING FUND 320**

2012-2013 ACTUAL	2013-2014 WORKING	2014-2015 TENTATIVE
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<b>Expenditures</b>			
<b>4100 SITE ACQUISITION</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
<b>TOTAL SITE ACQUISITION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>4200 SITE IMPROVEMENT</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
<b>TOTAL SITE IMPROVEMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>4500 NEW BUILDING CONSTRUCTION</b>			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
<b>TOTAL NEW BUILDING CONSTRUCTION</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>4600 BLDG RENOVATIONS/ADDITIONS</b>			
0300 Purchasd Profess & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
<b>TOTAL BLDG RENOVATIONS/ADDITIONS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5100 DEBT SERVICE</b>			
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
<b>TOTAL DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5200 FUND TRANSFERS</b>			
0900 Other Uses of Funds	\$29,907,658	\$29,198,850	\$29,612,761
<b>TOTAL FUND TRANSFERS</b>	<b>\$29,907,658</b>	<b>\$29,198,850</b>	<b>\$29,612,761</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,907,658</b>	<b>\$29,198,850</b>	<b>\$29,612,761</b>

# 2014-2015 TENTATIVE BUDGET

## Function Code Listing

### 1000 INSTRUCTION

School's Regular Instruction  
School's Special Instruction

### 2100 STUDENT SUPPORT SERVICES

Pupil Personnel Services	Parent Involvement
School's Guidance Counseling	Audiology
School Social Workers	Physical Therapists
Psychologist	Special Education Related Services
Speech Therapists	
Occupational Therapists	

### 2200 INSTRUCTIONAL STAFF SUPPORT SERVICES

Student Achievement	School's Libraries
Language Arts Services	Instructional Technology
School Improvement Services	Media Services
Social Studies Services	Educational Television
Science Services	Special Education Coordinator
Gifted and Talented Services	Elementary Directors
Vocational/Business Services	Middle School Director
Vocational/Career Services	High School Director
Student and Program Assessment	English as a Second Language
At-Risk Programs	Distinguished Educators
Reading Recovery	EBCE
Health & Fitness	Assessment
Fine Arts & Music Services	
Foreign Language Services	
Interdisciplinary Studies	
Preschool/Primary Services	
Alternative Programs	
Mathematics Services	
Professional Development	

### 2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES

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

### 2400 SCHOOL ADMINISTRATIVE SUPPORT SERVICES

Elementary Staff Assistants  
School's Principal Office  
Associate Principals

### 2500 BUSINESS SUPPORT SERVICES

## **2014-2015 TENTATIVE BUDGET Function Code Listing**

Finance Officer Office  
Accounting Office  
Risk Management/Insurance  
Printing & Duplicating  
District-Wide Financial Services  
Budget and Staffing  
Warehouse/Purchasing/Textbook  
Chief Operating Officer  
Administrative Technology

### **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