

# 2016-2017 Working Budget



FAYETTE COUNTY PUBLIC SCHOOLS

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

***Amended to Reflect Final Audit  
Beginning Balance Information:  
January 23, 2017***

**2016-2017 WORKING  
BUDGET  
GEN FUND REVENUES**

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUALS and 2016-2017 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
<b>Revenue</b>					
Beginning Balance	\$25,711,318	\$36,459,042	\$49,450,985	\$12,991,943	35.63%
<b>REVENUE FROM LOCAL SOURCES</b>					
<b>AD VALOREM TAXES</b>					
1111 General Real/Tangible Property Tax	\$150,594,847	\$161,937,877	\$168,933,590	\$6,995,713	4.32%
1113 PSC Real/Tangible Property Tax	\$5,150,494	\$3,818,354	\$6,247,626	\$2,429,272	63.62%
1115 Delinquent Property Tax	\$2,391,080	\$1,226,079	\$1,500,000	\$273,921	22.34%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$10,972,895	\$11,453,751	\$11,386,439	(\$67,312)	-0.59%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
<b>TOTAL AD VALOREM TAXES</b>	<b>\$169,109,316</b>	<b>\$178,436,061</b>	<b>\$188,067,655</b>	<b>\$9,631,594</b>	
<b>SALES AND USE TAXES</b>					
1121 Utilities Tax	\$22,010,073	\$20,903,385	\$22,230,174	\$1,326,789	6.35%
<b>TOTAL SALES AND USE TAXES</b>	<b>\$22,010,073</b>	<b>\$20,903,385</b>	<b>\$22,230,174</b>	<b>\$1,326,789</b>	
<b>INCOME TAXES</b>					
1131 Occupational License Tax	\$33,737,894	\$36,420,167	\$36,373,784	(\$46,383)	-0.13%
1131E Occupational License Tax Settleme	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,963,753	\$764,398	\$1,250,000	\$485,602	63.53%
1192 Excise Tax	\$0	\$0	\$0		
<b>TOTAL INCOME TAXES</b>	<b>\$35,701,647</b>	<b>\$37,184,565</b>	<b>\$37,623,784</b>	<b>\$439,219</b>	
<b>REVENUE - OTHER LOCAL GOV'T UNITS</b>					
1280 Revenue in Lieu of Taxes	\$35,449	\$24,409	\$11,781	(\$12,628)	
<b>TOT REV - OTHER LOCAL GOV'T UNITS</b>	<b>\$35,449</b>	<b>\$24,409</b>	<b>\$11,781</b>	<b>(\$12,628)</b>	
<b>TUITION</b>					
1310 Tuition from individuals	\$18,315	\$37,683	\$20,940	(\$16,743)	
1320 Tuition from KY LSD	\$99,214	\$89,873	\$90,000	\$127	0.14%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
<b>TOTAL TUITION</b>	<b>\$117,529</b>	<b>\$127,556</b>	<b>\$110,940</b>	<b>(\$16,616)</b>	<b>-13.03%</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	\$150,644	\$139,850	\$139,850	\$0	
1540 Rents from Investment on Property	\$0	\$0	\$0		
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$150,644</b>	<b>\$139,850</b>	<b>\$139,850</b>	<b>\$0</b>	
<b>OTHER REV FROM LOCAL SOURCES</b>					
1911 Building Rental	\$211,826	\$204,200	\$143,838	(\$60,362)	-29.56%
1912 Bus Rental	\$873,809	\$200,937	\$417,867	\$216,930	107.96%
1920 Contributions/Donations	\$10,316	\$101,683	\$151,683	\$50,000	49.17%
1930 Gain/Loss on Sale of Assets	\$12,273	\$76,000	\$45,000	(\$31,000)	-40.79%
1932 Gain on Sale of Equipment	\$5,350	\$0	\$0		
1942 Textbook Rentals	\$186,762	\$0	\$0		

**2016-2017 WORKING  
BUDGET  
GEN FUND REVENUES**

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUALS and 2016-2017 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
<b>Revenue</b>					
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	\$3,835,197	\$2,366,366	\$2,363,206	(\$3,160)	-0.13%
1997 Other Reimbursements	\$734,612	\$628,443	\$550,000	(\$78,443)	
<b>TOT OTHER REV FROM LOCAL SOURCES</b>	<b>\$5,870,145</b>	<b>\$3,577,629</b>	<b>\$3,671,594</b>	<b>\$93,965</b>	
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$232,994,803</b>	<b>\$240,393,455</b>	<b>\$251,855,778</b>	<b>\$11,462,323</b>	<b>4.77%</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	\$93,902,980	\$97,888,919	\$100,265,648	\$2,376,729	2.43%
<b>TOTAL STATE PROGRAMS</b>	<b>\$93,902,980</b>	<b>\$97,888,919</b>	<b>\$100,265,648</b>	<b>\$2,376,729</b>	<b>2.43%</b>
<b>OTHER STATE FUNDING</b>					
3122 Vocational Transportation	\$143,531	\$157,218	\$91,775	(\$65,443)	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	\$12,573	\$10,983	\$0	(\$10,983)	
<b>TOTAL OTHER STATE FUNDING</b>	<b>\$156,104</b>	<b>\$168,201</b>	<b>\$91,775</b>	<b>(\$76,426)</b>	<b>-45.44%</b>
<b>EXPENDITURE REIMBURSEMENTS</b>					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimburse	\$234,314	\$244,655	\$244,655		
<b>TOTAL EXPENDITURE REIMBURSEMENT</b>	<b>\$234,314</b>	<b>\$244,655</b>	<b>\$244,655</b>	<b>\$0</b>	
<b>RESTRICTED</b>					
3200 Restricted State Revenue	\$0	\$0	\$0		
<b>Revenue in Lieu of Taxes</b>					
3800 Telecommunications Tax (restricted)	\$967,503	\$967,483	\$967,633	\$150	
<b>Revenue for/On Behalf Payments</b>					
3900 Revenue for/On Behalf Payments	\$73,062,534	\$74,957,613	\$76,842,771	\$1,885,158	2.51%
<b>TOT REV FROM STATE SOURCES</b>	<b>\$168,323,435</b>	<b>\$174,226,871</b>	<b>\$178,412,482</b>	<b>\$4,185,611</b>	<b>2.40%</b>
<b>FEDERAL REIMBURSEMENT</b>					
4810 Medicaid Reimbursement	\$332,608	\$212,143	\$212,143	\$0	
<b>TOTAL FEDERAL REIMBURSEMENTS</b>	<b>\$332,608</b>	<b>\$212,143</b>	<b>\$212,143</b>	<b>\$0</b>	
<b>TOTAL REVENUE FROM FEDERAL REIMBU</b>	<b>\$332,608</b>	<b>\$212,143</b>	<b>\$212,143</b>	<b>\$0</b>	
<b>OTHER RECEIPTS</b>					
<b>INTERFUND TRANSFERS</b>					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,046,275	\$1,117,912	\$1,117,912	\$0	
<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$1,046,275</b>	<b>\$1,117,912</b>	<b>\$1,117,912</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		

**2016-2017 WORKING  
BUDGET  
GEN FUND REVENUES**

<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>Change between 2015-2016 ACTUALS and 2016-2017 WORKING</b>	
ACTUAL	ACTUAL	WORKING	Amount	Percent

<b>Revenue</b>					
5341 Sale of Equipment	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
5500 Capital Lease Proceeds	\$0	\$1,964,029	\$0	(\$1,964,029)	-100.00%
<b>TOT SALE/COMP FOR LOSS OF ASSETS</b>	<b>\$0</b>	<b>\$1,964,029</b>	<b>\$0</b>	<b>(\$1,964,029)</b>	<b>-100.00%</b>
<b>TOTAL OTHER RECEIPTS</b>	<b>\$1,046,275</b>	<b>\$3,081,941</b>	<b>\$1,117,912</b>	<b>(\$1,964,029)</b>	<b>-63.73%</b>
<b>TOTAL RECEIPTS</b>	<b>\$402,697,121</b>	<b>\$417,914,410</b>	<b>\$431,598,315</b>	<b>\$13,683,905</b>	<b>3.27%</b>
<b>TOTAL REVENUES</b>	<b>\$428,408,439</b>	<b>\$454,373,452</b>	<b>\$481,049,300</b>	<b>\$26,675,848</b>	<b>5.87%</b>

## 2016-2017 WORKING BUDGET GEN FUND EXPENDITURES

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUAL and 2016-2017 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
<b>Expenditures</b>				
<b>1000 INSTRUCTION</b>				
0100 Salaries Personnel Services	\$166,519,167	\$172,181,881	\$185,004,434	\$12,822,553
0200 Employee Benefits	\$9,189,060	\$11,243,125	\$12,068,306	\$825,181
0280 On Behalf	\$60,220,562	\$61,440,547	\$66,275,089	\$4,834,542
0300 Purchased Profess & Technica	\$208,806	\$144,248	\$151,921	\$7,673
0400 Purchased Property Services	\$42,889	\$29,653	\$13,937	(\$15,716)
0500 Other Purchased Services	\$205,354	\$199,790	\$224,752	\$24,962
0600 Supplies & Materials	\$3,023,108	\$2,875,368	\$3,168,771	\$293,403
0700 Property	\$464,992	\$435,221	\$362,162	(\$73,059)
0800 Miscellaneous	\$728,523	\$1,000,415	\$2,444,042	\$1,443,627
<b>TOTAL INSTRUCTION</b>	<b>\$240,602,461</b>	<b>\$249,550,248</b>	<b>\$269,713,414</b>	<b>\$20,163,166</b>
<b>2100 STUDENT SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$17,061,036	\$17,689,585	\$18,289,986	\$600,401
0200 Employee Benefits	\$834,238	\$1,057,969	\$1,156,596	\$98,627
0280 On Behalf	\$2,693,281	\$2,808,659	\$2,882,510	\$73,851
0300 Purchased Profess & Technica	\$2,124	\$9,517	\$134,295	\$124,778
0400 Purchased Property Services	\$0	\$3,000	\$2,500	(\$500)
0500 Other Purchased Services	\$7,273	\$15,538	\$34,471	\$18,933
0600 Supplies & Materials	\$24,682	\$22,735	\$108,495	\$85,760
0700 Property	\$1,105	\$2,313	\$4,887	\$2,574
0800 Miscellaneous	\$440	\$400	\$100	(\$300)
<b>TOTAL STUDENT SUPPORT SER'</b>	<b>\$20,624,179</b>	<b>\$21,609,716</b>	<b>\$22,613,840</b>	<b>\$1,004,124</b>
<b>2200 INSTRUCTIONAL STAFF SUPPORT SERV</b>				
0100 Salaries Personnel Services	\$10,041,076	\$10,115,485	\$11,720,045	\$1,604,560
0200 Employee Benefits	\$674,494	\$805,246	\$983,433	\$178,187
0280 On Behalf	\$1,604,556	\$1,606,083	\$1,648,314	\$42,231
0300 Purchased Profess & Technica	\$776,625	\$790,451	\$1,005,650	\$215,199
0400 Purchased Property Services	\$85,310	\$104,765	\$186,586	\$81,821
0500 Other Purchased Services	\$126,756	\$103,498	\$207,531	\$104,033
0600 Supplies & Materials	\$898,835	\$1,219,342	\$1,290,555	\$71,213
0700 Property	\$82,991	\$214,960	\$86,575	(\$128,385)
0800 Miscellaneous	\$99,114	\$36,999	\$66,363	\$29,364
<b>TOTAL INSTRUC. STAFF SUPPORT SE</b>	<b>\$14,389,757</b>	<b>\$14,996,829</b>	<b>\$17,195,052</b>	<b>\$2,198,223</b>

## 2016-2017 WORKING BUDGET GEN FUND EXPENDITURES

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING	Change between 2015-2016 ACTUAL and 2016-2017 WORKING Amount
<b>Expenditures</b>				
<b>2300 DISTRICT ADMIN SUPPORT SERV</b>				
0100 Salaries Personnel Services	\$2,019,709	\$1,655,009	\$1,656,600	\$1,591
0200 Employee Benefits	\$563,108	\$280,327	\$215,376	(\$64,951)
0280 On Behalf	\$316,428	\$262,774	\$269,683	\$6,909
0300 Purchased Profess & Technica	\$2,857,205	\$3,845,064	\$4,103,273	\$258,209
0400 Purchased Property Services	\$15,561	\$40,200	\$52,035	\$11,835
0500 Other Purchased Services	\$78,419	\$193,811	\$54,214	(\$139,597)
0600 Supplies & Materials	\$1,580,642	\$705,777	\$560,568	(\$145,209)
0700 Property	\$4,641	\$7,319	\$8,400	\$1,081
0800 Miscellaneous	\$1,565,827	\$157,664	\$581,790	\$424,126
0840 Contingency	\$0	\$0	\$99,018	\$99,018
TOTAL DISTRICT ADMIN SUPPORT SE	\$9,001,540	\$7,147,945	\$7,600,957	\$453,012
<b>2400 SCHOOL ADMIN SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$18,110,749	\$19,604,399	\$20,634,264	\$1,029,865
0200 Employee Benefits	\$1,716,778	\$2,039,284	\$2,066,478	\$27,194
0280 On Behalf	\$2,853,918	\$3,112,683	\$3,194,528	\$81,845
0300 Purchased Profess & Technica	\$28,702	\$22,959	\$42,723	\$19,764
0400 Purchased Property Services	\$663,744	\$689,063	\$833,804	\$144,741
0500 Other Purchased Services	\$60,481	\$48,627	\$81,218	\$32,591
0600 Supplies & Materials	\$232,283	\$226,852	\$234,925	\$8,073
0700 Property	\$28,709	\$78,246	\$31,080	(\$47,166)
0800 Miscellaneous	\$48,933	\$31,373	\$610,871	\$579,498
TOTAL SCHOOL ADMIN SUPPORT SERVICE	\$23,744,297	\$25,853,486	\$27,729,891	\$1,876,405
<b>2500 BUSINESS SUPPORT SERVICES</b>				
0100 Salaries Personnel Services	\$7,090,966	\$7,507,583	\$8,741,855	\$1,234,272
0200 Employee Benefits	\$4,176,181	\$3,381,029	\$5,013,206	\$1,632,177
0280 On Behalf	\$1,092,696	\$1,328,005	\$1,362,924	\$34,919
0300 Purchased Profess & Technica	\$2,028,902	\$2,456,468	\$2,715,540	\$259,072
0400 Purchased Property Services	\$710,596	\$515,567	\$730,432	\$214,865
0500 Other Purchased Services	\$5,093,523	\$3,545,295	\$4,218,271	\$672,976
0600 Supplies & Materials	\$1,417,501	\$1,738,323	\$2,628,399	\$890,076

## 2016-2017 WORKING BUDGET GEN FUND EXPENDITURES

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING	Change between 2015-2016 ACTUAL and 2016-2017 WORKING Amount
<b>Expenditures</b>				
0700 Property	\$2,164,911	\$1,836,386	\$3,197,639	\$1,361,253
0800 Miscellaneous	\$6,045	\$27,727	\$16,657	(\$11,070)
0900 Other Uses of Funds	\$0	\$0	\$99,428	\$99,428
TOTAL BUSINESS SUPPORT SERVICES	<b>\$23,781,321</b>	<b>\$22,336,383</b>	<b>\$28,724,351</b>	<b>\$6,387,968</b>
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>				
0100 Salaries Personnel Services	\$13,853,363	\$13,999,796	\$15,111,609	\$1,111,813
0200 Employee Benefits	\$2,973,343	\$3,216,014	\$3,592,096	\$376,082
0280 On Behalf	\$2,186,022	\$2,222,814	\$2,281,260	\$58,446
0300 Purchased Profess & Technica	\$348,586	\$375,367	\$799,827	\$424,460
0400 Purchased Property Services	\$5,756,228	\$6,330,877	\$11,217,649	\$4,886,772
0500 Other Purchased Services	\$8,479	\$10,045	\$20,553	\$10,508
0600 Supplies & Materials	\$11,807,921	\$11,143,740	\$13,072,077	\$1,928,337
0700 Property	\$288,841	\$151,183	\$474,424	\$323,241
0800 Miscellaneous	\$26,853	\$24,581	\$36,415	\$11,834
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANC	<b>\$37,249,636</b>	<b>\$37,474,417</b>	<b>\$46,605,910</b>	<b>\$9,131,493</b>
<b>2700 STUDENT TRANSPORTATION</b>				
0100 Salaries Personnel Services	\$11,565,526	\$11,809,429	\$12,864,199	\$1,054,770
0200 Employee Benefits	\$2,620,190	\$2,708,650	\$2,824,207	\$115,557
0280 On Behalf	\$1,825,209	\$1,875,039	\$1,924,340	\$49,301
0300 Purchased Profess & Technica	\$37,229	\$39,254	\$54,800	\$15,546
0400 Purchased Property Services	\$43,431	\$50,236	\$149,756	\$99,520
0500 Other Purchased Services	\$4,555	\$183,876	\$210,113	\$26,237
0600 Supplies & Materials	\$2,494,216	\$2,136,674	\$3,149,473	\$1,012,799
0700 Property	\$26,634	\$2,020,527	\$130,230	(\$1,890,297)
0800 Miscellaneous	\$0	\$6,517	\$4,000	(\$2,517)
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION	<b>\$18,616,990</b>	<b>\$20,830,202</b>	<b>\$21,311,118</b>	<b>\$480,916</b>
<b>3300 COMMUNITY SERVICES</b>				
0100 Salaries Personnel Services	\$147,437	\$50,898	\$191,198	\$140,300
0200 Employee Benefits	\$6,774	\$3,048	\$21,726	\$18,678

**2016-2017 WORKING BUDGET  
GEN FUND EXPENDITURES**

	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>Change between 2015-2016 ACTUAL and 2016-2017 WORKING</b>
	ACTUAL	ACTUAL	WORKING	Amount
<b>Expenditures</b>				
0280 On Behalf	\$0	\$300	\$7,800	\$0
0300 Purchased Profess & Technica	\$13,565	\$684	\$2,263	\$1,579
0400 Purchased Property Services	\$472	\$1,376	\$16,000	\$14,624
0500 Other Purchased Services	\$625	\$44,773	\$19,953	(\$24,820)
0600 Supplies & Materials	\$26,067	\$177	\$500	\$323
0700 Property	\$4,778	\$1,300	\$1,000	(\$300)
0800 Miscellaneous	\$7,008	\$0	\$4,040	\$4,040
TOTAL COMMUNITY SERVICE	<b>\$206,726</b>	<b>\$102,556</b>	<b>\$264,480</b>	<b>\$161,924</b>
<b>5100 DEBT SERVICE</b>				
0900 Other Uses of Funds	\$1,448,878	\$1,251,392	\$1,273,848	\$22,456
Total Debt Service	<b>\$1,448,878</b>	<b>\$1,251,392</b>	<b>\$1,273,848</b>	<b>\$22,456</b>
<b>5200 FUND TRANSFERS</b>				
0900 Other Uses of Funds	\$2,283,613	\$3,769,223	\$6,016,439	\$2,247,216
<b>5300 CONTINGENCY</b>				
0840 Contingency	\$0	\$0	\$32,000,000	\$32,000,000
<b>TOTAL EXPENDITURES</b>	<b>\$391,949,398</b>	<b>\$404,922,397</b>	<b>\$481,049,300</b>	<b>\$76,126,903</b>



**2016-2017 WORKING BUDGET  
SPECIAL REVENUE**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
<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	\$50,484	\$54,246	\$0
TOTAL TUITION	\$50,484	\$54,246	\$0
<b>EARNINGS ON INVESTMENTS</b>			
1510 Interest Income	\$0	\$0	\$0
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$0
<b>FOOD SERVICE</b>			
1624 Non-Reimb Vending Mach Prog	\$0	\$3,552	\$0
TOTAL STUDENT ACTIVITIES	\$0	\$3,552	\$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	\$332,395	\$241,267	\$245,302
1920 Contributions/Donations	\$270,598	\$122,540	\$128,573
1925 Reimbursements (Non-Gvt)	\$77,401	\$0	\$0
1951 Service to Ky LSD	\$0	\$0	\$0
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0
1990 Miscellaneous Revenue	\$77,401	\$122,861	\$98,317
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0
TOTAL OTHER REVENUE OTHER SOURCES	\$757,795	\$486,668	\$472,192
TOTAL REVENUE FROM LOCAL SOURCES	\$808,279	\$544,466	\$472,192
<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	\$12,895,411	\$14,861,065	\$14,026,734
TOTAL RESTRICTED	\$12,895,411	\$14,861,065	\$14,026,734
TOTAL REVENUE FROM STATE SOURCES	\$12,895,411	\$14,861,065	\$14,026,734
<b>REVENUE FROM FEDERAL SOURCES</b>			
<b>FEDERAL SOURCES</b>			
4300 Restricted Direct Federal	\$250,169	\$468,263	\$0
4500 Restricted Federal Thru State	\$21,096,444	\$21,026,319	\$20,583,512
4700 Federal Revenue Thru Intermediate SRC	\$147,760	\$151,816	\$0
4810 Medicare Reimbursement	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$21,494,373	\$21,646,398	\$20,583,512

**2016-2017 WORKING BUDGET  
SPECIAL REVENUE**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
<b>Revenue</b>			
TOT REV FROM FEDERAL SOURCES	\$21,494,373	\$21,646,398	\$20,583,512
<b>OTHER RECEIPTS</b>			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$1,298,730	\$1,596,896	\$0
TOTAL INTERFUND TRANSFERS	\$1,298,730	\$1,596,896	\$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	\$1,298,730	\$1,596,896	\$0
TOTAL RECEIPTS	\$36,496,793	\$38,648,825	\$35,082,438
TOTAL REVENUES	\$36,496,793	\$38,648,825	\$35,082,438

**2016-2017 WORKING BUDGET  
SPEC REV EXPENDITURES**

	<b>2014-2015</b> ACTUAL	<b>2015-2016</b> ACTUAL	<b>2016-2017</b> WORKING
<b>Expenditures</b>			
<b>1000 INSTRUCTION</b>			
0100 Salaries Personnel Services	\$14,759,368	\$15,672,282	\$15,230,320
0200 Employee Benefits	\$2,933,516	\$3,134,537	\$3,362,163
0300 Purchased Profess & Technical Ser	\$1,671,454	\$1,612,057	\$1,409,585
0400 Purchased Property Services	\$62,429	\$31,748	\$47,667
0500 Other Purchased Services	\$352,664	\$433,860	\$533,421
0600 Supplies & Materials	\$3,349,132	\$3,485,367	\$3,138,796
0700 Property	\$961,172	\$640,975	\$478,819
0800 Miscellaneous	\$885,743	\$800,959	\$522,454
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL INSTRUCTION	<b>\$24,975,478</b>	<b>\$25,811,785</b>	<b>\$24,723,225</b>
<b>2100 STUDENT SUPPORT SERVICES</b>			
0100 Salaries Personnel Services	\$1,956,745	\$2,097,609	\$2,162,392
0200 Employee Benefits	\$570,261	\$662,504	\$746,924
0300 Technical Ser	\$1,917	\$1,950	\$5,800
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$23,654	\$27,009	\$31,900
0600 Supplies & Materials	\$26,951	\$27,919	\$31,925
0700 Property	\$0	\$0	\$29,489
0800 Miscellaneous	\$16,393	\$3,739	\$19,550
0900 Other Uses of Funds	\$0	\$0	\$20,511
TOTAL STUDENT SUPPORT SERVICES	<b>\$2,595,921</b>	<b>\$2,820,730</b>	<b>\$3,048,491</b>
<b>2200 INSTRUCTIONAL STAFF SUPPORT SERV</b>			
0100 Salaries Personnel Services	\$1,981,706	\$2,519,591	\$1,575,369
0200 Employee Benefits	\$334,097	\$443,698	\$389,559
0300 Technical Ser	\$73,522	\$145,200	\$82,157
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$27,269	\$38,721	\$37,972
0600 Supplies & Materials	\$243,640	\$72,031	\$65,477
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$2,231	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOT INSTRUC. STAFF SUPPORT SERVICES	<b>\$2,660,234</b>	<b>\$3,221,472</b>	<b>\$2,150,534</b>
<b>2300 DISTRICT ADMIN SUPPORT SERVICES</b>			
0100 Salaries Personnel Services	\$0	\$4,580	\$0
0200 Employee Benefits Purchased Profess &	\$0	\$347	\$0
0300 Technical Ser	\$120	\$128	\$0
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$9,594	\$20,833	\$0
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0

**2016-2017 WORKING BUDGET  
SPEC REV EXPENDITURES**

	<b>2014-2015</b> ACTUAL	<b>2015-2016</b> ACTUAL	<b>2016-2017</b> WORKING
<b>Expenditures</b>			
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$9,714	\$25,888	\$0
<b>2400 SCHOOL ADMINISTRATIVE SUPPORT</b>			
0100 Salaries Personnel Services	\$353,613	\$336,717	\$314,473
0200 Employee Benefits	\$0	\$37,762	\$39,212
0400 Purchased Property Services	\$0	\$0	\$0
0600 Supplies & Materials	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL SCHOOL ADMIN SUPPORT	\$353,613	\$374,479	\$353,685
<b>2500 BUSINESS SUPPORT SERVICES</b>			
0100 Salaries Personnel Services	\$849,187	\$859,452	\$38,753
0200 Employee Benefits	\$319	\$536	\$2,331
0300 Technical Ser	\$0	\$28,614	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$10,857	\$31,825	\$45,586
0600 Supplies & Materials	\$59,770	\$59,294	\$7,825
0700 Property	\$340,134	\$717,763	\$27,456
0800 Miscellaneous	\$0	\$0	\$0
TOTAL BUSINESS SUPPORT SERVICES	\$1,260,267	\$1,697,484	\$121,951
<b>2600 PLANT OPERATION &amp; MAINTENANCE</b>			
0100 Salaries Personnel Services	\$79,813	\$80,526	\$125,434
0200 Employee Benefits	\$19,985	\$20,030	\$30,462
0300 Technical Ser	\$0	\$0	\$0
0400 Purchased Property Services	\$3,064	\$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	\$102,862	\$100,556	\$155,896
<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	\$77,557	\$62,862	\$0
0200 Employee Benefits	\$34,842	\$25,690	\$0
TOTAL OTHER INSTRUCTIONAL	\$112,399	\$88,552	\$0
<b>3100 FOOD SERVICE OPERATION</b>			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0

**2016-2017 WORKING BUDGET  
SPEC REV EXPENDITURES**

	<b>2014-2015</b> ACTUAL	<b>2015-2016</b> ACTUAL	<b>2016-2017</b> WORKING
<b>Expenditures</b>			
0300 Technical Ser	\$0	\$0	\$0
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$1,500	\$0	\$0
0700 Property	\$0	\$0	\$0
<b>Total Food Service Operation</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>
<b>3300 COMMUNITY SERVICES OPERATIONS</b>			
0100 Salaries Personnel Services	\$2,227,551	\$2,292,948	\$2,362,430
0200 Employee Benefits	\$91,327	\$116,984	\$128,586
0300 Technical Ser	\$66,566	\$50,868	\$49,427
0400 Purchased Property Services	\$182	\$99	\$175
0500 Other Purchased Services	\$23,154	\$14,624	\$18,387
0600 Supplies & Materials	\$195,103	\$151,386	\$98,261
0700 Property	\$999	\$0	\$0
0800 Miscellaneous	\$23,047	\$21,310	\$16,418
0900 Other Uses of Funds	\$0	\$0	\$0
<b>TOTAL COMMUN SERV OPER.</b>	<b>\$2,627,929</b>	<b>\$2,648,219</b>	<b>\$2,673,684</b>
<b>4200 SITE IMPROVEMENT</b>			
0700 Property	\$0	\$0	\$0
<b>TOTAL SITE IMPROVEMENT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>5200 FUND TRANSFERS</b>			
0900 Other Uses of Funds	\$1,498,508	\$1,858,306	\$1,854,972
<b>TOTAL FUND TRANSFERS</b>	<b>\$1,498,508</b>	<b>\$1,858,306</b>	<b>\$1,854,972</b>
<b>TOT EXPEND SPECIAL REV FUND (2)</b>	<b>\$36,198,425</b>	<b>\$38,647,471</b>	<b>\$35,082,438</b>

**2016-2017 WORKING BUDGET  
CAPITAL OUTLAY FUND (310)**

	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>
	ACTUAL	ACTUAL	WORKING
<b>Revenue</b>			
Beginning Balance	\$27,418	\$16,803	\$739,484
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
EARNINGS ON INVESTMENTS			0
1510 Interest Income	\$4,889	\$3,500	\$3,800
TOTAL EARNINGS ON INVESTMENTS	\$4,889	\$3,500	\$3,800
TOTAL REVENUE FROM LOCAL SOURCES	\$4,889	\$3,500	\$3,800
<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	\$3,566,714	\$3,613,012	\$3,627,076
TOTAL RESTRICTED	\$3,566,714	\$3,613,012	\$3,627,076
TOTAL REVENUE FROM STATE SOURCES	\$3,566,714	\$3,613,012	\$3,627,076
<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	\$3,571,603	\$3,616,512	\$3,630,876
TOTAL REVENUES	\$3,599,021	\$3,633,315	\$4,370,360

<b>Expenditures</b>			
<b>4100 SITE ACQUISITION</b>			
0500 Other Purchased Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$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	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0

**2016-2017 WORKING BUDGET  
CAPITAL OUTLAY FUND (310)**

	<b>2014-2015</b> ACTUAL	<b>2015-2016</b> ACTUAL	<b>2016-2017</b> WORKING
TOTAL DEBT SERVICE	\$0	\$0	\$0
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$3,582,218	\$2,890,732	\$4,370,360
TOTAL FUND TRANSFERS	\$3,582,218	\$2,890,732	\$4,370,360
TOTAL EXPENDITURES	\$3,582,218	\$2,890,732	\$4,370,360

**2016-2017 WORKING BUDGET  
BUILDING FUND 320**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
<b>Revenue</b>			
Beginning Balance	\$1,025,283	\$133,798	\$137,812
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
<b>AD VALOREM TAXES</b>			
1111 General Real Property Tax	\$26,699,324	\$27,153,212	\$28,318,733
1113 PSC Real Property Tax	\$628,986	\$639,475	\$703,651
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$968,484	\$910,169	\$1,094,177
1118 Unmined Minerals Tax	\$0	\$0	\$0
<b>TOTAL AD VALOREM TAXES</b>	<b>\$28,296,794</b>	<b>\$28,702,856</b>	<b>\$30,116,561</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	\$7,078	\$7,078	\$7,255
<b>TOTAL EARNINGS ON INVESTMENTS</b>	<b>\$7,078</b>	<b>\$7,078</b>	<b>\$7,255</b>
<b>TOTAL REVENUE LOCAL SOURCES</b>	<b>\$28,303,872</b>	<b>\$28,709,934</b>	<b>\$30,123,816</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>\$28,303,872</b>	<b>\$28,709,934</b>	<b>\$30,123,816</b>
<b>TOTAL REVENUES</b>	<b>\$29,329,155</b>	<b>\$28,843,732</b>	<b>\$30,261,628</b>



**2016-2017 WORKING BUDGET  
BUILDING FUND 320**

2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
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**Expenditures**

<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	\$29,329,155	\$28,843,732	\$30,261,628
<b>TOTAL FUND TRANSFERS</b>	<b>\$29,329,155</b>	<b>\$28,843,732</b>	<b>\$30,261,628</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,329,155</b>	<b>\$28,843,732</b>	<b>\$30,261,628</b>

**2016-2017 WORKING BUDGET  
FOOD SERVICE FUND (51)**

	<b>2014-2015 ACTUAL</b>	<b>2015-2016 ACTUAL</b>	<b>2016-2017 WORKING</b>
<b>Revenue</b>			
Beginning Balance	\$1,193,900	\$4,322,272	\$5,500,237
<b>RECEIPTS</b>			
<b>REVENUE FROM LOCAL SOURCES</b>			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$5,444	\$652	\$0
TOTAL EARNINGS ON INVESTMENTS	\$5,444	\$652	\$0
FOOD SERVICE			
1600 FOOD SERVICE	\$4,443,804	\$3,902,424	\$10,641,000
TOTAL FOOD SERVICE	\$4,443,804	\$3,902,424	\$10,641,000
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$145,191	\$112,638	\$404,200
TOT OTHER REV FROM LOCAL SOURCES	\$145,191	\$112,638	\$404,200
TOT REVENUE FROM LOCAL SOURCES	\$4,594,439	\$4,015,714	\$11,045,200
<b>REVENUE FROM STATE SOURCES</b>			
RESTRICTED			
3200 Restricted State Revenue	\$182,810	\$190,156	\$250,000
TOTAL RESTRICTED	\$182,810	\$190,156	\$250,000
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$1,097,631	\$1,166,289	\$1,207,755
TOT REVENUE FROM STATE SOURCES	\$1,280,441	\$1,356,445	\$1,457,755
<b>REVENUE FROM FEDERAL SOURCES</b>			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$13,745,539	\$16,194,551	\$18,286,400
4950 Donated Commodities	\$1,181,382	\$1,256,413	\$0
TOTAL FEDERAL SOURCES	\$14,926,921	\$17,450,964	\$18,286,400
TOT REV FROM FEDERAL SOURCES	\$14,926,921	\$17,450,964	\$18,286,400
<b>TOTAL RECEIPTS</b>	<b>\$20,801,801</b>	<b>\$22,823,123</b>	<b>\$30,789,355</b>
<b>TOT REV FOOD SERVICE FUND(51)</b>	<b>\$21,995,701</b>	<b>\$27,145,395</b>	<b>\$36,289,592</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	\$6,952,841	\$7,345,559	\$11,137,333
0200 Employee Benefits	\$2,708,546	\$2,858,676	\$3,397,307
0400 Purchased Property Services	\$502,255	\$399,864	\$1,057,583
0500 Other Purchased Services	\$45,540	\$52,494	\$181,490
0600 Supplies & Materials	\$9,802,419	\$10,728,172	\$18,888,809
0700 Property	\$28,070	\$265,273	\$1,627,070
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$20,039,671	\$21,650,038	\$36,289,592
<b>TOTAL EXPENDITURES</b>	<b>\$20,039,671</b>	<b>\$21,650,038</b>	<b>\$36,289,592</b>

# 2016-2017 WORKING 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

## **2016-2017 WORKING 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