

Draft Working Document

September 3, 2014

To: Tom Shelton
Superintendent

Mary Wright
Chief Operating Officer

From: Julane Mullins
Budget & Staffing Director

For: Board of Education

Re: 2014-2015 Working Budget

The detailed 2014-2015 Working Budget is enclosed. This report is in KDE's requested format, which compares the 2012-2013 and 2013-2014 actual transactions to the 2014-2015 Working Budget.

Our projected net beginning cash balance is \$24.7 million. A portion of these funds will be utilized to cover summer payrolls during the months of July-September when revenue collections are slow and to maintain adequate contingency levels.

The 2014-2015 General Fund (Fund 1) Working Budget reflects the following:

- A 4% contingency balance of \$17,500,000.

In addition to contingency, the beginning cash balance has the following obligations:

- \$1,739,599 encumbered purchase orders carry forward from 2013-14 school year.
- \$1,000,000 approved school allocated Section 6 carry forward from the 2013-14 school year.

Other **no costs** recommendations:

- We have seen an increase in electricity this past year and in anticipation of another very cold winter we are requesting that \$1.3 million remaining from the KSBIT assessment put aside in May be redirected to cover increase costs.

AN EQUAL OPPORTUNITY SCHOOL DISTRICT

Board of Education: John Price, Chair • Bacon, Melissa, Vice Chair • Doug Barnett • Amanda Ferguson • Daryl Love

Superintendent Tom Shelton

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We anticipate additional revenue above what was projected in the tentative budget presented to the Board in May of approximately \$4.5 million, we are recommending the following:

- \$500,000 to cover increases in sick leave payout (30% allowed as part of retirement package).
- The remainder to cover costs associated with increased enrollment, potential litigation and construction.

Please note our auditors have not yet finalized their final report, therefore, the 2014-2015 Working Budget reflects an unaudited beginning balance and is subject to change.

The 2014-2015 Working Budget also includes:

- Special Revenue (Fund 2) budget that includes anticipated state and federal grants awarded to the school system.
- Food Service (Fund 51) budget, which is reflected as self-supporting.
- Capital Outlay (Fund 310) budget is required by the State's SEEK funding to fund at \$100 per ADA. These funds must be used for debt redemption and/or capital improvement.
- Building Fund (Fund 320) the state requires the equivalent of 5.5 cents of property taxes be budgeted for construction projects and debt redemption. An additional 5.5 cents of property tax is also budgeted for facilities above the nickel equivalent requirement.

As a reminder, the 2014-2015 Working Budget includes a 1% raise and an approximate 1.5% experience step increase for classified and certified staff.

If you have questions, please let me know.

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2014-2015 Working Budget



FAYETTE COUNTY PUBLIC SCHOOLS

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

Approved: September 22, 2014

2014-2015 WORKING BUDGET GEN FUND REVENUES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 ACTUAL and 2014-2015 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
Beginning Balance	\$56,821,834	\$36,447,545	\$24,712,552	(\$11,734,993)	-32.20%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real/Tangible Property Tax	\$132,845,520	\$142,579,772	\$151,112,127	\$8,532,355	5.98%
1113 PSC Real/Tangible Property Tax	\$3,997,480	\$4,284,148	\$4,910,666	\$626,518	14.62%
1115 Delinquent Property Tax	\$1,875,774	\$1,744,469	\$1,250,000	(\$494,469)	-28.34%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$10,286,597	\$10,289,452	\$10,498,365	\$208,913	2.03%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$149,005,371	\$158,897,841	\$167,771,158	\$8,873,317	
SALES AND USE TAXES					
1121 Utilities Tax	\$21,782,444	\$22,764,924	\$22,616,123	(\$148,801)	-0.65%
3800 Telecommunications Tax (restricted)	\$967,639	\$967,589	\$967,633	\$44	
TOTAL SALES AND USE TAXES	\$22,750,083	\$23,732,513	\$23,583,756	(\$148,801)	
INCOME TAXES					
1131 Occupational License Tax	\$30,686,726	\$33,534,785	\$33,711,903	\$177,118	0.53%
1131E Occupational License Tax Settleme	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,736,806	\$1,029,925	\$1,250,000	\$220,075	21.37%
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$32,423,532	\$34,564,710	\$34,961,903	\$397,193	
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$12,972	\$0	\$11,781	\$11,781	
TOT REV - OTHER LOCAL GOV'T UNITS	\$12,972	\$0	\$11,781	\$11,781	
TUITION					
1310 Tuition from individuals	\$47,498	\$19,120	\$20,940	\$1,820	
1320 Tuition from KY LSD	\$85,290	\$102,405	\$90,000	(\$12,405)	-12.11%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$132,788	\$121,525	\$110,940	(\$10,585)	-8.71%
TRANSPORTATION FEES					
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 S	\$0	\$0	\$0		
1442 Transportation Fees - Fiscal Ct	\$0	\$0	\$0		
TOTAL TRANSPORTATION FEES	\$0	\$0	\$0		
EARNINGS ON INVESTMENTS					
1510 Interest Income	\$160,456	\$156,325	\$165,270	\$8,945	5.72%
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$160,456	\$156,325	\$165,270	\$8,945	5.72%
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$149,483	\$193,423	\$143,838	(\$49,585)	-25.64%
1912 Bus Rental	\$2,058,870	\$1,117,867	\$1,117,867	\$0	
1920 Contributions/Donations	\$75,175	\$105	\$85,280	\$85,175	81119.05%
1930 Gain/Loss on Sale of Assets	\$71,661	\$14,262	\$75,000	\$60,738	425.87%
1931 Gain on Sale of Land & Building	\$0	\$0	\$0		

2014-2015 WORKING BUDGET GEN FUND REVENUES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 ACTUAL and 2014-2015 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
1942 Textbook Rentals	\$213,653	\$241,008	\$217,926	(\$23,082)	-9.58%
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	\$2,775,490	\$3,301,386	\$2,887,611	(\$413,775)	-12.53%
1997 Other Reimbursements	\$318,506	\$559,210	\$0	(\$559,210)	
TOT OTHER REV FROM LOCAL SOURCES	\$5,662,838	\$5,427,261	\$4,527,522	(\$899,739)	
TOTAL REVENUE LOCAL SOURCES	\$210,148,040	\$222,900,175	\$231,132,330	\$8,232,155	3.69%
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		
REVENUE FROM STATE SOURCES					
STATE PROGRAMS					
3111 SEEK Program	\$85,263,612	\$88,289,863	\$94,563,231	\$6,273,368	7.11%
TOTAL STATE PROGRAMS	\$85,263,612	\$88,289,863	\$94,563,231	\$6,273,368	7.11%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$143,976	\$138,670	\$91,775	(\$46,895)	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 Reimbursement	\$4,004	\$10,947	\$0	(\$10,947)	
TOTAL OTHER STATE FUNDING	\$147,980	\$149,617	\$91,775	(\$57,842)	-38.66%
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$221,337	\$232,147	\$225,000		
TOTAL EXPENDITURE REIMBURSEMENT	\$221,337	\$232,147	\$225,000	(\$7,147)	-3.08%
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
OTHER STATE FUNDING					
3900 Revenue for/On Behalf Payments	\$64,831,137	\$68,389,439	\$70,000,000	\$1,610,561	2.35%
TOT REV FROM STATE SOURCES	\$150,464,066	\$157,061,066	\$164,880,006	\$7,818,940	4.98%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$133,493	\$180,350	\$183,000	\$2,650	1.47%
TOTAL FEDERAL REIMBURSEMENTS	\$133,493	\$180,350	\$183,000	\$2,650	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$133,493	\$180,350	\$183,000	\$2,650	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,247,001	\$1,088,408	\$1,088,408	\$0	
TOTAL INTERFUND TRANSFERS	\$1,247,001	\$1,088,408	\$1,088,408	\$0	
SALE/COMPEN FOR LOSS OF ASSETS					
5311 Sale of Land and Improvements	\$0	\$0	\$0		
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$0	\$0	\$0		
5332 Loss Comp - Buildings	\$0	\$0	\$0		
5341 Sale of Equipment	\$0	\$0	\$0		

2014-2015 WORKING BUDGET GEN FUND REVENUES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 ACTUAL and 2014-2015 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
5500 Capital Lease Proceeds	\$1,887,801	\$1,486,037	\$0	(\$1,486,037)	-100.00%
TOT SALE/COMP FOR LOSS OF ASSETS	\$1,887,801	\$1,486,037	\$0	(\$1,486,037)	-100.00%
TOTAL OTHER RECEIPTS	\$3,134,802	\$2,574,445	\$1,088,408	(\$1,486,037)	-57.72%
TOTAL RECEIPTS	\$363,880,401	\$382,716,036	\$397,283,744	\$14,565,058	3.81%
TOTAL REVENUES	\$420,702,235	\$419,163,581	\$421,996,296	\$2,830,065	0.68%

2014-2015 WORKING BUDGET GEN FUND EXPENDITURES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 ACTUAL and 2014-2015 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
1000 INSTRUCTION				
0100 Salaries Personnel Services	\$167,674,953	\$172,053,640	\$173,668,692	\$1,615,052
0200 Employee Benefits	\$59,793,585	\$63,526,272	\$66,449,317	\$2,923,045
0300 Purchased Profess & Technica	\$282,477	\$315,533	\$150,986	(\$164,547)
0400 Purchased Property Services	\$41,863	\$49,077	\$34,994	(\$14,083)
0500 Other Purchased Services	\$105,225	\$186,413	\$85,871	(\$100,542)
0600 Supplies & Materials	\$2,934,560	\$3,198,776	\$1,951,660	(\$1,247,116)
0700 Property	\$786,633	\$514,620	\$162,361	(\$352,259)
0800 Miscellaneous	\$164,391	\$214,987	\$63,770	(\$151,217)
TOTAL INSTRUCTION	\$231,783,687	\$240,064,527	\$242,567,651	\$2,503,124
2100 STUDENT SUPPORT SERVICES				
0100 Salaries Personnel Services	\$16,580,126	\$17,125,288	\$17,702,368	\$577,080
0200 Employee Benefits	\$3,167,764	\$3,249,443	\$3,838,558	\$589,115
0300 Purchased Profess & Technica	\$1,395,500	\$2,392	\$5,190	\$2,798
0400 Purchased Property Services	\$2,750	\$2,750	\$2,500	(\$250)
0500 Other Purchased Services	\$6,341	\$7,185	\$11,748	\$4,563
0600 Supplies & Materials	\$42,257	\$55,273	\$26,913	(\$28,360)
0700 Property	\$0	\$558	\$1,000	\$442
0800 Miscellaneous	\$0	\$1,010	\$455	(\$555)
TOTAL STUDENT SUPPORT SER'	\$21,194,738	\$20,443,899	\$21,588,732	\$1,144,833
2200 INSTRUCTIONAL STAFF SUPPORT SERV				
0100 Salaries Personnel Services	\$11,640,992	\$11,946,943	\$12,521,363	\$574,420
0200 Employee Benefits	\$2,483,576	\$2,613,626	\$2,709,487	\$95,861
0300 Purchased Profess & Technica	\$463,781	\$655,702	\$481,809	(\$173,893)
0400 Purchased Property Services	\$144,952	\$126,561	\$109,338	(\$17,223)
0500 Other Purchased Services	\$105,389	\$157,425	\$158,916	\$1,491
0600 Supplies & Materials	\$1,208,563	\$1,140,379	\$967,559	(\$172,820)
0700 Property	\$981,581	\$163,670	\$486,452	\$322,782
0800 Miscellaneous	\$114,786	\$122,248	\$168,225	\$45,977
TOTAL INSTRUC. STAFF SUPPORT SE	\$17,143,620	\$16,926,554	\$17,603,149	\$676,595
2300 DISTRICT ADMIN SUPPORT SERV				
0100 Salaries Personnel Services	\$1,973,496	\$2,198,506	\$2,074,883	(\$123,623)
0200 Employee Benefits	\$506,609	\$817,011	\$614,141	(\$202,870)

2014-2015 WORKING BUDGET GEN FUND EXPENDITURES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 ACTUAL and 2014-2015 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
0300 Purchased Profess & Technica	\$2,104,936	\$2,308,987	\$2,559,859	\$250,872
0400 Purchased Property Services	\$21,049	\$17,272	\$16,356	(\$916)
0500 Other Purchased Services	\$81,084	\$210,773	\$158,323	(\$52,450)
0600 Supplies & Materials	\$1,586,082	\$778,815	\$575,908	(\$202,907)
0700 Property	\$89,655	\$20,074	\$13,163	(\$6,911)
0800 Miscellaneous	\$259,260	\$310,396	\$1,179,549	\$869,153
0840 Contingency	\$0	\$0	\$235,175	\$235,175
TOTAL DISTRICT ADMIN SUPPORT SE	\$6,622,171	\$6,661,834	\$7,427,357	\$765,523
2400 SCHOOL ADMIN SUPPORT SERVICES				
0100 Salaries Personnel Services	\$15,292,953	\$16,481,686	\$16,077,795	(\$403,891)
0200 Employee Benefits	\$3,880,532	\$4,328,365	\$4,249,776	(\$78,589)
0300 Purchased Profess & Technica	\$13,124	\$28,565	\$21,458	(\$7,107)
0400 Purchased Property Services	\$708,902	\$625,327	\$819,531	\$194,204
0500 Other Purchased Services	\$72,372	\$73,416	\$81,303	\$7,887
0600 Supplies & Materials	\$313,904	\$269,121	\$223,802	(\$45,319)
0700 Property	\$18,746	\$26,101	\$17,280	(\$8,821)
0800 Miscellaneous	\$16,418	\$25,972	\$491,933	\$465,961
TOTAL SCHOOL ADMIN SUPPORT SERVICE	\$20,316,951	\$21,858,553	\$21,982,878	\$124,325
2500 BUSINESS SUPPORT SERVICES				
0100 Salaries Personnel Services	\$8,116,929	\$6,934,844	\$8,347,677	\$1,412,833
0200 Employee Benefits	\$4,484,034	\$4,697,730	\$4,732,012	\$34,282
0300 Purchased Profess & Technica	\$803,296	\$2,458,085	\$2,486,443	\$28,358
0400 Purchased Property Services	\$1,042,216	\$641,565	\$988,558	\$346,993
0500 Other Purchased Services	\$5,616,650	\$6,722,505	\$5,556,802	(\$1,165,703)
0600 Supplies & Materials	\$1,149,667	\$1,029,579	\$1,636,243	\$606,664
0700 Property	\$2,149,002	\$1,160,175	\$2,547,380	\$1,387,205
0800 Miscellaneous	\$6,990	\$2,914	\$140,527	\$137,613
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	\$23,368,784	\$23,647,397	\$26,435,642	\$2,788,245
2600 PLANT OPERATION & MAINTENANCE				
0100 Salaries Personnel Services	\$14,409,111	\$14,481,992	\$14,046,303	(\$435,689)
0200 Employee Benefits	\$5,665,293	\$5,642,723	\$5,885,094	\$242,371

2014-2015 WORKING BUDGET GEN FUND EXPENDITURES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 ACTUAL and 2014-2015 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
0300 Purchased Profess & Technica	\$260,391	\$261,737	\$796,159	\$534,422
0400 Purchased Property Services	\$8,176,917	\$7,295,658	\$9,784,925	\$2,489,267
0500 Other Purchased Services	\$9,153	\$6,048	\$26,793	\$20,745
0600 Supplies & Materials	\$9,659,273	\$11,748,821	\$12,377,420	\$628,599
0700 Property	\$2,391,316	\$191,920	\$367,802	\$175,882
0800 Miscellaneous	\$35,074	\$29,802	\$30,289	\$487
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANC	\$40,606,528	\$39,658,701	\$43,314,785	\$3,656,084
2700 STUDENT TRANSPORTATION				
0100 Salaries Personnel Services	\$12,053,939	\$12,383,282	\$12,000,094	(\$383,188)
0200 Employee Benefits	\$4,739,492	\$4,917,668	\$4,241,569	(\$676,099)
0300 Purchased Profess & Technica	\$36,974	\$46,742	\$39,662	(\$7,080)
0400 Purchased Property Services	\$98,978	\$21,282	\$27,911	\$6,629
0500 Other Purchased Services	\$20,004	\$17,139	\$112,608	\$95,469
0600 Supplies & Materials	\$2,882,738	\$3,035,619	\$3,795,941	\$760,322
0700 Property	\$1,919,558	\$1,497,787	\$20,166	(\$1,477,621)
0800 Miscellaneous	\$0	\$0	\$0	
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION	\$21,751,683	\$21,919,519	\$20,237,951	(\$1,681,568)
3300 COMMUNITY SERVICES				
0100 Salaries Personnel Services	\$0	\$0	\$179,154	\$179,154
0200 Employee Benefits	\$0	\$0	\$6,006	\$6,006
0300 Purchased Profess & Technica	\$0	\$0	\$6,199	\$6,199
0400 Purchased Property Services	\$0	\$0	\$4,687	\$4,687
0500 Other Purchased Services	\$0	\$0	\$2,948	\$2,948
0600 Supplies & Materials	\$0	\$0	\$26,838	\$26,838
0700 Property	\$0	\$0	\$246	\$246
0800 Miscellaneous	\$0	\$0	\$2,696	\$2,696
TOTAL COMMUNITY SERVICE	\$0	\$0	\$228,774	\$228,774
5100 DEBT SERVICE				

2014-2015 WORKING BUDGET GEN FUND EXPENDITURES

	2012-2013	2013-2014	2014-2015	Change between 2013-2014 ACTUAL and 2014-2015 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
0900 Other Uses of Funds	\$1,698,786	\$1,509,377	\$1,509,377	
Total Debt Service	\$1,698,786	\$1,509,377	\$1,509,377	
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$3,167,743	\$1,760,796	\$1,600,000	(\$160,796)
5300 CONTINGENCY				
0840 Contingency		\$0	\$17,500,000	\$17,500,000
TOTAL EXPENDITURES	\$387,654,691	\$394,451,157	\$421,996,296	\$27,545,139

2014-2015 WORKING BUDGET SPECIAL REVENUE

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
1200 Revenue from Other Local Sources	\$0	\$0	\$0
1310 Tuition from Individuals	\$50,086	\$126,853	\$124,316
TOTAL TUITION	\$50,086	\$126,853	\$124,316
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$0	\$0	\$0
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$0
FOOD SERVICE			
1624 Non-Reimb Vending Mach Prog	\$14,612	\$39,150	\$38,367
TOTAL STUDENT ACTIVITIES	\$14,612	\$39,150	\$38,367
COMMUNITY SERVICE ACTIVITIES			
1800 Community Service Activities	\$0	\$0	\$0
TOTAL COMMUNITY SERVICE ACTIVITIES	\$0	\$0	\$0
OTHER REVENUE FROM LOCAL SOURCES			
1900 Other Revenue from Local Sources	\$232,073	\$987,282	\$967,536
1920 Contributions/Donations	\$268,865	\$1,498,473	\$1,468,504
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	\$56,000	\$54,880
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0
TOTAL OTHER REVENUE OTHER SOURCES	\$500,938	\$2,541,755	\$2,490,920
TOTAL REVENUE FROM LOCAL SOURCES	\$565,636	\$2,707,758	\$2,653,603
REVENUE FROM STATE SOURCES			
OTHER STATE FUNDING			
3111 Seek Program	\$0	\$0	\$0
3900 Revenue for On Behalf Payments			
TOTAL OTHER STATE FUNDING	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$9,768,542	\$10,895,845	\$10,911,918
TOTAL RESTRICTED	\$9,768,542	\$10,895,845	\$10,911,918
TOTAL REVENUE FROM STATE SOURCES	\$9,768,542	\$10,895,845	\$10,911,918
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4300 Restricted Direct Federal	\$1,080,671	\$168,206	\$164,842
4500 Restricted Federal Thru State	\$24,977,293	\$17,739,957	\$15,965,961
4700 Federal Revenue Thru Intermediate SRC	\$143,909	\$131,998	\$129,358
4810 Medicare Reimbursement	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$26,201,873	\$18,040,161	\$16,260,161

**2014-2015 WORKING BUDGET
SPECIAL REVENUE**

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Revenue			
TOT REV FROM FEDERAL SOURCES	\$26,201,873	\$18,040,161	\$16,260,161
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$544,121	\$552,523	\$576,539
TOTAL INTERFUND TRANSFERS	\$544,121	\$552,523	\$576,539
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	\$544,121	\$552,523	\$576,539
TOTAL RECEIPTS	\$37,080,172	\$32,196,287	\$30,402,221
TOTAL REVENUES	\$37,080,172	\$32,196,287	\$30,402,221

2014-2015 WORKING BUDGET SPEC REV EXPENDITURES

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Expenditures			
1000 INSTRUCTION			
0100 Salaries Personnel Services	\$15,716,197	\$14,376,494	\$12,938,845
0200 Employee Benefits	\$3,539,941	\$3,068,034	\$2,761,231
0300 Purchased Profess & Technical Ser	\$1,560,953	\$1,495,245	\$1,196,196
0400 Purchased Property Services	\$58,316	\$373,939	\$299,151
0500 Other Purchased Services	\$557,033	\$279,802	\$223,842
0600 Supplies & Materials	\$2,632,785	\$2,900,469	\$1,444,958
0700 Property	\$1,126,045	\$766,948	\$613,558
0800 Miscellaneous	\$359,070	\$113,662	\$90,930
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL INSTRUCTION	\$25,550,340	\$23,374,593	\$19,568,710
2100 STUDENT SUPPORT SERVICES			
0100 Salaries Personnel Services	\$2,082,446	\$1,817,132	\$1,635,419
0200 Employee Benefits	\$609,367	\$584,618	\$526,156
0300 Technical Ser	\$26,320	\$15,452	\$12,362
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$29,718	\$16,507	\$13,206
0600 Supplies & Materials	\$39,581	\$75,748	\$60,598
0700 Property	\$4,022	\$0	\$0
0800 Miscellaneous	\$2,425	\$5,415	\$4,332
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL STUDENT SUPPORT SERVICES	\$2,793,879	\$2,514,872	\$2,252,073
2200 INSTRUCTIONAL STAFF SUPPORT SERV			
0100 Salaries Personnel Services	\$1,769,633	\$1,598,948	\$1,439,053
0200 Employee Benefits	\$333,697	\$286,318	\$257,686
0300 Technical Ser	\$33,849	\$180,198	\$144,158
0400 Purchased Property Services	\$485	\$0	\$0
0500 Other Purchased Services	\$11,333	\$21,753	\$17,402
0600 Supplies & Materials	\$47,506	\$55,608	\$44,486
0700 Property	\$4,159	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOT INSTRUC. STAFF SUPPORT SERVICES	\$2,200,662	\$2,142,825	\$1,902,787
2300 DISTRICT ADMIN SUPPORT SERVICES			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
Purchased Profess &			
0300 Technical Ser	\$0	\$0	\$0
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$14,606	\$24,318	\$19,454
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0

2014-2015 WORKING BUDGET SPEC REV EXPENDITURES

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Expenditures			
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$14,606	\$24,318	\$19,454
2400 SCHOOL ADMINISTRATIVE SUPPORT			
0100 Salaries Personnel Services	\$1,448,431	\$1,041,150	\$937,035
0200 Employee Benefits	\$349,142	\$325,574	\$293,017
0400 Purchased Property Services	\$0	\$0	\$0
0600 Supplies & Materials	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL SCHOOL ADMIN SUPPORT	\$1,797,573	\$1,366,724	\$1,230,052
2500 BUSINESS SUPPORT SERVICES			
0100 Salaries Personnel Services	\$0	\$1,096,858	\$987,172
0200 Employee Benefits	\$1,233	\$38	\$34
0300 Technical Ser	\$0	\$450	\$360
0400 Purchased Property Services	\$3,048	\$0	\$0
0500 Other Purchased Services	\$3,625	\$1,434	\$1,147
0600 Supplies & Materials	\$124,209	\$77,765	\$62,212
0700 Property	\$567,029	\$489,542	\$391,634
0800 Miscellaneous	\$0	\$0	\$0
TOTAL BUSINESS SUPPORT SERVICES	\$699,144	\$1,666,087	\$1,442,559
2600 PLANT OPERATION & MAINTENANCE			
0100 Salaries Personnel Services	\$87,036	\$88,956	\$80,060
0200 Employee Benefits	\$23,135	\$23,482	\$21,134
0300 Technical Ser	\$0	\$0	\$0
0400 Purchased Property Services	\$20,282	\$1,086	\$869
0500 Other Purchased Services	\$30,286	\$0	\$0
0600 Supplies & Materials	\$0	\$5,974	\$4,779
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL PLANT OPERATION & MAINTENANCE	\$160,739	\$119,498	\$106,842
2700 STUDENT TRANSPORTATION			
0600 Supplies & Materials	\$7,558	\$12,904	\$10,323
TOTAL STUDENT TRANSPORTATION	\$7,558	\$12,904	\$10,323
2900 OTHER INSTRUCTIONAL			
0100 Salaries Personnel Services	\$92,664	\$106,281	\$95,653
0200 Employee Benefits	\$42,148	\$43,848	\$39,463
TOTAL OTHER INSTRUCTIONAL	\$134,812	\$150,129	\$135,116
3100 FOOD SERVICE OPERATION			
0100 Salaries Personnel Services	\$0	\$500	\$450
0200 Employee Benefits	\$0	\$16	\$14

2014-2015 WORKING BUDGET SPEC REV EXPENDITURES

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Expenditures			
0300 Technical Ser	\$1,620	\$1,870	\$1,496
0500 Other Purchased Services	\$2,526	\$4,033	\$3,226
0600 Supplies & Materials	\$6,749	\$20,162	\$16,130
0700 Property	\$6,331	\$0	\$0
Total Food Service Operation	\$17,226	\$26,581	\$21,316
 3300 COMMUNITY SERVICES OPERATIONS			
0100 Salaries Personnel Services	\$2,178,155	\$2,150,818	\$1,935,736
0200 Employee Benefits	\$61,542	\$71,630	\$64,467
0300 Technical Ser	\$39,982	\$880,546	\$704,437
0400 Purchased Property Services	\$867	\$886	\$709
0500 Other Purchased Services	\$17,260	\$15,060	\$12,048
0600 Supplies & Materials	\$147,721	\$143,262	\$114,610
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$11,105	\$12,819	\$10,255
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL COMMUN SERV OPER.	\$2,456,632	\$3,275,021	\$2,842,262
 4200 SITE IMPROVEMENT			
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
 5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$1,247,001	\$1,088,408	\$870,726
TOTAL FUND TRANSFERS	\$1,247,001	\$1,088,408	\$870,726
 TOT EXPEND SPECIAL REV FUND (2)			
	\$37,080,172	\$35,761,960	\$30,402,221

2014-2015 WORKING BUDGET FOOD SERVICE FUND (51)

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Revenue			
Beginning Balance	\$3,622,262	\$3,459,454	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$5,224	\$4,742	\$5,500
TOTAL EARNINGS ON INVESTMENTS	\$5,224	\$4,742	\$5,500
FOOD SERVICE			
1600 FOOD SERVICE	\$5,691,302	\$5,113,667	\$7,396,100
TOTAL FOOD SERVICE	\$5,691,302	\$5,113,667	\$7,396,100
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$287,662	\$229,287	\$401,500
TOT OTHER REV FROM LOCAL SOURCES	\$287,662	\$229,287	\$401,500
TOT REVENUE FROM LOCAL SOURCES	\$5,984,188	\$5,347,696	\$7,803,100
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$172,870	\$178,910	\$200,000
TOTAL RESTRICTED	\$172,870	\$178,910	\$200,000
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$1,048,375	\$1,207,755	\$0
TOT REVENUE FROM STATE SOURCES	\$1,221,245	\$1,386,665	\$200,000
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$11,496,431	\$12,118,671	\$14,000,000
4950 Donated Commodities	\$1,008,669	\$1,062,828	\$0
TOTAL FEDERAL SOURCES	\$12,505,100	\$13,181,499	\$14,000,000
TOT REV FROM FEDERAL SOURCES	\$12,505,100	\$13,181,499	\$14,000,000
TOTAL RECEIPTS	\$19,710,533	\$19,915,860	\$22,003,100
TOT REV FOOD SERVICE FUND(51)	\$23,332,795	\$23,375,314	\$22,003,100
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	\$6,901,773	\$6,927,768	\$8,618,500
0200 Employee Benefits	\$2,746,758	\$2,920,542	\$2,115,100
0400 Purchased Property Services	\$21,764	\$14,632	\$60,000
0500 Other Purchased Services	\$385,222	\$532,866	\$631,000
0600 Supplies & Materials	\$115,019	\$111,154	\$98,500
0700 Property	\$9,667,446	\$9,237,505	\$10,330,000
0800 Miscellaneous	\$35,359	\$62,425	\$150,000
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$19,873,341	\$19,806,892	\$22,003,100
TOTAL EXPENDITURES	\$19,873,341	\$19,806,892	\$22,003,100

2014-2015 WORKING BUDGET CAPITAL OUTLAY FUND (310)

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Revenue			
Beginning Balance	\$2,401,987	\$1	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$7,031	\$3,091	\$3,100
TOTAL EARNINGS ON INVESTMENTS	\$7,031	\$3,091	\$3,100
TOTAL REVENUE FROM LOCAL SOURCES	\$7,031	\$3,091	\$3,100
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,460,470	\$3,521,343	\$3,596,300
TOTAL RESTRICTED	\$3,460,470	\$3,521,343	\$3,596,300
TOTAL REVENUE FROM STATE SOURCES	\$3,460,470	\$3,521,343	\$3,596,300
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,467,501	\$3,524,434	\$3,599,400
TOTAL REVENUES	\$5,869,488	\$3,524,435	\$3,599,400
Expenditures			
4100 SITE ACQUISITION			
0500 Other Purchased Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$0	\$0
4200 SITE IMPROVEMENT			
0300 Purchased 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 Purchased 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
4600 BLDG RENOVATIONS/ADDITIONS			
0300 Purchased 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 Purchased Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$3,599,400
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0

2014-2015 WORKING BUDGET CAPITAL OUTLAY FUND (310)

		2012-2013	2013-2014	2014-2015
		ACTUAL	ACTUAL	WORKING
	TOTAL DEBT SERVICE	\$0	\$0	\$3,599,400
5200 FUND TRANSFERS				
0900 Other Uses of Funds		\$5,869,487	\$3,497,018	\$0
	TOTAL FUND TRANSFERS	\$5,869,487	\$3,497,018	\$0
	TOTAL EXPENDITURES	\$5,869,487	\$3,497,018	\$3,599,400

2014-2015 WORKING BUDGET

BUILDING FUND 320

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 WORKING
Revenue			
Beginning Balance	\$1,426,283	\$2,407,487	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$26,021,924	\$26,201,527	\$26,165,338
1113 PSC Real Property Tax	\$571,049	\$606,749	\$616,406
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$910,168	\$919,271	\$968,484
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$27,503,141	\$27,727,547	\$27,750,228
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	\$15,750	\$18,189	\$18,350
TOTAL EARNINGS ON INVESTMENTS	\$15,750	\$18,189	\$18,350
TOTAL REVENUE LOCAL SOURCES	\$27,518,891	\$27,745,736	\$27,768,578
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
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$27,518,891	\$27,745,736	\$27,768,578
TOTAL REVENUES	\$28,945,174	\$30,153,223	\$27,768,578

2014-2015 WORKING BUDGET BUILDING FUND 320

	2012-2013 ACTUAL	2013-2014 ACTUAL	2014-2015 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	\$26,537,687	\$29,156,383	\$27,768,578
TOTAL FUND TRANSFERS	\$26,537,687	\$29,156,383	\$27,768,578
TOTAL EXPENDITURES	\$26,537,687	\$29,156,383	\$27,768,578

2014-2015 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

2014-2015 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

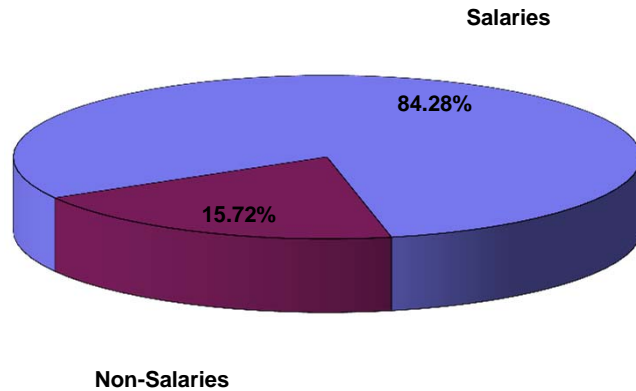
Transportation Services

3300 COMMUNITY SERVICE OPERATIONS

Community Education

2014-2015 WORKING BUDGET

Salaries as a Percent of Total Budget



Total General Fund Budget (excluding contingency and on behalf payments)
\$334,496,296

Total General Fund Salary Expenditures
\$281,920,504

Total General Fund Non-Salary Expenditures
\$52,575,792

Non-Salary Expenditures

