

# ***Henderson County Board of Education***



***2013 - 2014 TENTATIVE BUDGET***

***MAY 20, 2013***

## PLANNING ASSUMPTIONS for 2013-2014 TENTATIVE BUDGET

**The ending General Fund Contingency will be \$ 7,565,821 or 9.94%**

- 1) The beginning balance is budgeted at \$14,958,404, which is an decrease of **\$2,411,057** from the previous year's adjusted working budget.
- 2) This budget is based on a SEEK Guaranteed Base per pupil forecast amount of \$3,827, which is **\$6 less** per pupil than the Working Budget. There is a forecasted **decrease of 61.3** students in Average Daily Attendance (ADA) and a forecasted SEEK funding **decrease of \$795,314 over last year's adjusted Working Budget.**
- 3) This budget does not include a general wage increase but does includes rank and step increases currently in the salary schedule. The projected cost of these changes total **\$220,657** in the general fund.
- 4) The rates for the County Employee Retirement System (CERS) will decrease from 19.55% to 18.89% and will result in a cost decrease of **\$52,013** in the General Fund.
- 5) This budget includes **\$930,000** for textbooks, which are not funded by the state.
- 6) This budget assumes the continuation of several key initiatives implemented during the past several years such as full day kindergarten, curriculum specialists, elementary enrichment team, Henderson County Academy, and MAP testing.
- 7) The State SEEK funding for Transportation is budgeted at \$2,263,246 which includes a **proration of \$1,356,334 or 37.5%.**
- 8) This budget includes **\$849,150** for the purchase of new passenger buses and **\$30,000** for the purchase of one new truck/auto.
- 9) This budget includes **\$220,000** for wireless infrastructure and **\$250,000** for computer replacement.

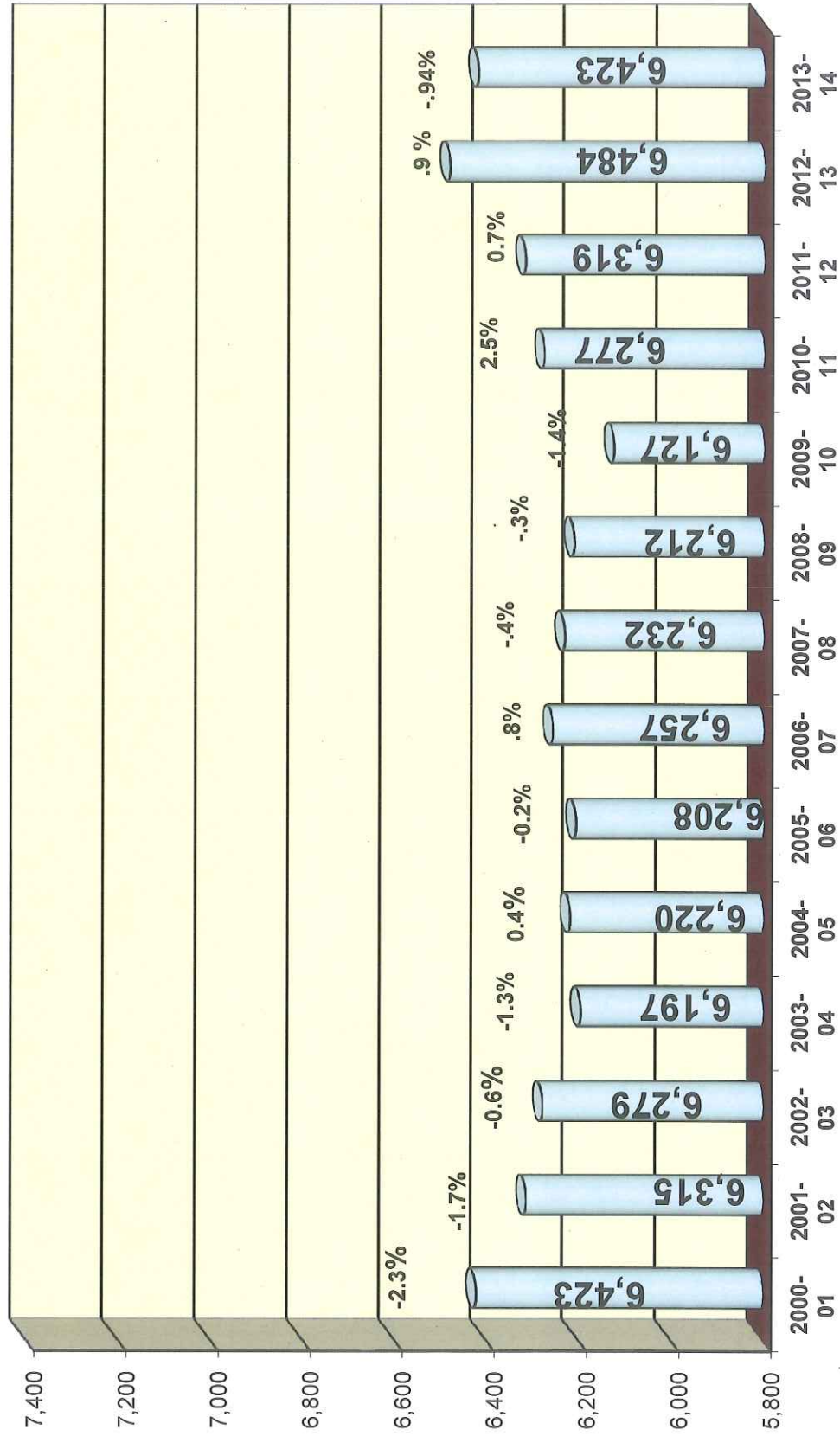
# Henderson County Schools

## 2013-2014 GENERAL FUND TENTATIVE BUDGET

|                                        | 2012-13<br>ADJUSTED<br>WORKING<br>Budget | SEEK<br>FUNDING    | Local<br>Property &<br>Utility Tax | Rank & Step        | KTRS Rate<br>Increase -<br>GF | CERS Rate<br>Decrease | Transportation     | Textbooks          | Technology         | Other                | 2013-2014<br>TENTATIVE<br>Budget |
|----------------------------------------|------------------------------------------|--------------------|------------------------------------|--------------------|-------------------------------|-----------------------|--------------------|--------------------|--------------------|----------------------|----------------------------------|
| <b>BEGINNING BALANCE</b>               | 17,369,461                               |                    |                                    |                    |                               |                       |                    |                    |                    | \$ (2,411,057)       | \$ 14,958,404                    |
| <b>RECEIPTS</b>                        |                                          |                    |                                    |                    |                               |                       |                    |                    |                    |                      |                                  |
| Local Revenues (Prop & Utility Tax)    | 15,900,937                               |                    | 723,254                            |                    |                               |                       |                    |                    |                    |                      | 16,624,191                       |
| Payment in Lieu of taxes               | 210,000                                  |                    | 0                                  |                    |                               |                       |                    |                    |                    |                      | 210,000                          |
| Other Local Receipts                   | 306,500                                  |                    |                                    |                    |                               |                       |                    |                    |                    | 12,500               | 319,000                          |
| Investment Earnings                    | 100,000                                  |                    |                                    |                    |                               |                       |                    |                    |                    | 10,000               | 110,000                          |
| State Revenues                         | 24,209,720                               | (628,492)          |                                    |                    |                               |                       |                    |                    |                    |                      | 23,581,228                       |
| State Transportation                   | 2,430,068                                |                    |                                    |                    |                               |                       | (166,822)          |                    |                    |                      | 2,263,246                        |
| Other                                  | 2,378,283                                |                    |                                    |                    |                               |                       |                    |                    |                    | (1,971,447)          | 406,836                          |
| <b>* TOTAL RECEIPTS *</b>              | <b>\$ 45,535,508</b>                     | <b>(\$628,492)</b> | <b>\$723,254</b>                   | <b>\$0</b>         | <b>\$0</b>                    | <b>\$0</b>            | <b>(\$166,822)</b> | <b>\$0</b>         | <b>\$0</b>         | <b>(\$1,948,947)</b> | <b>\$ 43,514,501</b>             |
| <b>EXPENDITURES</b>                    |                                          |                    |                                    |                    |                               |                       |                    |                    |                    |                      |                                  |
| 100's Certified Salaries               | 28,223,942                               |                    |                                    | 173,871            |                               |                       |                    |                    |                    | 58,281               | 28,456,094                       |
| 100's Classified Salaries              | 8,281,820                                |                    |                                    | 34,737             |                               |                       |                    |                    |                    | (14,493)             | 8,302,064                        |
| 200's Employee Benefits                | 3,068,888                                |                    |                                    | 12,049             | 9,885                         | (52,013)              |                    |                    |                    | 244,724              | 3,283,533                        |
| 200's Sick Leave Accrual               | 225,000                                  |                    |                                    |                    |                               |                       |                    |                    |                    |                      | 225,000                          |
| 300's Purchased Professional Services  | 595,148                                  |                    |                                    |                    |                               |                       |                    |                    |                    | (128,371)            | 466,777                          |
| 300's Tax Collection Fees              | 235,000                                  |                    |                                    |                    |                               |                       |                    |                    |                    | 0                    | 235,000                          |
| 346 Architect Fees                     | 27,500                                   |                    |                                    |                    |                               |                       |                    |                    |                    |                      | 27,500                           |
| 400's Purch. Prop. Svc.                | 1,421,559                                |                    |                                    |                    |                               |                       |                    |                    |                    | (49,654)             | 1,371,905                        |
| 450 Construction (Summer) Projects     | 459,900                                  |                    |                                    |                    |                               |                       |                    | (164,900)          |                    |                      | 295,000                          |
| 500's Other Purchased Services         | 860,269                                  |                    |                                    |                    |                               |                       |                    |                    |                    | 152,351              | 1,012,620                        |
| 0621-4 Electricity & Natural Gas       | 1,350,400                                |                    |                                    |                    |                               |                       |                    |                    |                    | 7,900                | 1,358,300                        |
| 0626-7 Diesel Fuel & Gasoline          | 541,929                                  |                    |                                    |                    |                               |                       | 0                  |                    |                    | 21,055               | 562,984                          |
| 644 Textbooks                          | 1,414,622                                |                    |                                    |                    |                               |                       |                    | (414,934)          |                    |                      | 999,688                          |
| 600's Supplies and Materials           | 1,337,903                                |                    |                                    |                    |                               |                       |                    |                    |                    | (18,377)             | 1,319,526                        |
| 732 School Buses                       | 849,150                                  |                    |                                    |                    |                               |                       | 0                  |                    |                    | 0                    | 849,150                          |
| 732A Trucks and Automobiles            | 30,000                                   |                    |                                    |                    |                               |                       |                    |                    |                    |                      | 30,000                           |
| 700's Other Fixed Assets               | 2,013,024                                |                    |                                    |                    |                               |                       |                    | (190,642)          |                    |                      | 1,822,382                        |
| 800's Miscellaneous                    | 186,167                                  |                    |                                    |                    |                               |                       |                    |                    |                    | (36,870)             | 149,297                          |
| 931 KETS Match                         | 140,264                                  |                    |                                    |                    |                               |                       |                    |                    |                    | 0                    | 140,264                          |
| <b>* TOTAL EXPENDITURES *</b>          | <b>51,262,485</b>                        | <b>\$0</b>         | <b>\$0</b>                         | <b>\$220,657</b>   | <b>\$9,885</b>                | <b>(\$52,013)</b>     | <b>\$0</b>         | <b>(\$414,934)</b> | <b>(\$355,542)</b> | <b>\$236,546</b>     | <b>\$50,907,084</b>              |
| <b>** Current Year Change **</b>       |                                          | <b>(\$628,492)</b> | <b>\$723,254</b>                   | <b>(\$220,657)</b> | <b>(\$9,885)</b>              | <b>\$52,013</b>       | <b>(\$166,822)</b> | <b>\$414,934</b>   | <b>\$355,542</b>   | <b>(\$4,596,550)</b> |                                  |
| <b>*** Ending Contingency</b>          | <b>\$ 11,642,484</b>                     |                    |                                    |                    |                               |                       |                    |                    |                    |                      | <b>\$ 7,565,821</b>              |
| <b>Contingency % of All Funds</b>      | <b>14.57%</b>                            |                    |                                    |                    |                               |                       |                    |                    |                    |                      | <b>9.94%</b>                     |
| <b>Total Budget with Contingencies</b> | <b>\$ 62,904,969</b>                     |                    |                                    |                    |                               |                       |                    |                    |                    |                      | <b>\$58,472,905</b>              |

(\$4,076,663)

# Henderson County Schools Average Daily Attendance (ADA)



# **KENTUCKY DEPARTMENT OF EDUCATION**

## **SEEK Calculations**

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2013 - 2014 Forecast

| SEEK INPUTS:                        |              |                                   |                             |                |
|-------------------------------------|--------------|-----------------------------------|-----------------------------|----------------|
| Assessment                          | \$           | 2,892,204,580                     | Prior Year End of Year AADA | 6,422,500      |
| Per Pupil Assessment                | \$           | 450,324                           | Growth                      | 0.000          |
| 91-92 State Per Pupil Funding       | \$           | 2,419.00                          | Prior Year AADA Plus Growth | 6,422,500      |
| Transportation (Unprorated)         | \$           | 3,619,580                         | At Risk                     | 3,400,000      |
| Maximum Tier I Rate                 | 46.1         | Prior Year December 1 Child Count |                             |                |
| Levied Equivalent Rate              | 62.8         | Low (Severe: Weight 2.35)         |                             | 189            |
| Base Year Levied Equivalent Rate    | 62.8         | Moderate (Moderate: Weight 1.17)  |                             | 495            |
| Current Year Levied Equivalent Rate | 65.6         | High (Speech: Weight 0.24)        |                             | 354            |
| Current Year Second Month Growth %  | 0.000        | Prior Year Home & Hospital        |                             | 36,200         |
|                                     |              | Limited English Proficiency       |                             | 80             |
| NICKELS CALCULATION:                |              |                                   |                             |                |
|                                     | Local        | State                             | Prorated Adjustment         | Adjusted State |
| FSPK                                | \$ 1,446,102 | \$ 882,054                        | \$ 0                        | \$ 882,054     |
| Original Growth                     | \$ 0         | \$ 0                              | \$ 0                        | \$ 0           |
| Equalized Growth                    | \$ 0         | \$ 0                              | \$ 0                        | \$ 0           |
| Recallable                          | \$ 0         | \$ 0                              | \$ 0                        | \$ 0           |
| Equalized Facility Funding          | \$ 0         | \$ 0                              | \$ 0                        | \$ 0           |
| BRAC                                | \$ 0         | \$ 0                              | \$ 0                        | \$ 0           |
| Category Five                       | \$ 0         | \$ 0                              | \$ 0                        | \$ 0           |

| SEEK CALCULATION:                |    |       |  |               |
|----------------------------------|----|-------|--|---------------|
| Guaranteed Base *                | \$ | 3,827 |  | \$ 24,578,908 |
| At Risk                          |    | 304   |  | 1,951,770     |
| Home & Hospital                  |    | 21    |  | 134,917       |
| Exceptional Child                |    | 660   |  | 4,241,311     |
| Transportation                   |    | 352   |  | 2,263,246     |
| Limited English Proficiency      |    | 5     |  | 29,391        |
| Calculated Base Funding          | \$ | 5,169 |  | \$ 33,199,543 |
| Less 30 Cent Local Effort        |    | 1,351 |  | 8,676,614     |
| Calculated State Portion         | \$ | 3,818 |  | \$ 24,522,929 |
| Base Prorated Adjustment         |    | 0     |  | 0             |
| Prior Year Adjustment            |    | 0     |  | 0             |
| Adjusted State Portion           | \$ | 3,818 |  | \$ 24,522,929 |
| State Tier I                     |    | 306   |  | 1,963,795     |
| State Tier I Prorated Adjustment |    | 0     |  | 0             |
| Adjusted Tier I                  | \$ | 306   |  | \$ 1,963,795  |
| Hold Harmless                    |    | 0     |  | 0             |
| Total State SEEK *               | \$ | 4,124 |  | \$ 26,486,724 |
| January Growth **                |    |       |  | 0             |
| 4% Adjusted Assessment **        |    |       |  | 0             |
| Total State Funds                | \$ |       |  | \$ 26,486,724 |
| Less Capital Outlay              |    |       |  | 642,250       |
| Net General Fund SEEK            | \$ |       |  | \$ 25,844,474 |

| SEEK STATE CALCULATION:     |    |  |  |               |
|-----------------------------|----|--|--|---------------|
| Guaranteed Base *           | \$ |  |  | \$ 24,578,908 |
| At Risk                     |    |  |  | 1,951,770     |
| Exceptional Child           |    |  |  | 4,241,311     |
| Home & Hospital             |    |  |  | 134,917       |
| Limited English Proficiency |    |  |  | 29,391        |
| Hold Harmless               |    |  |  | 0             |
| Prior Year Adjustment       |    |  |  | 0             |
| SFSF **                     |    |  |  | 0             |
| January Growth **           |    |  |  | 0             |
| 4% Adjusted Assessment **   |    |  |  | 0             |
| Negative Payment            |    |  |  | 0             |
| Less 30 Cent Local Effort   |    |  |  | 8,676,614     |
| Less Capital Outlay         |    |  |  | 642,250       |
| Base Prorated Adjustment    |    |  |  | 0             |
| SEEK State Amount           | \$ |  |  | \$ 21,617,433 |

\* CAPITAL OUTLAY in the amount of \$642,250.00 is included in the total guaranteed base.

\*\* These line items are totaled in the 'Adjustment to Appropriation' column on the SEEK Output spreadsheet.

Division of District Support  
15th Floor Capital Plaza Tower  
500 Micro Street  
Frankfort, KY 40601



| Description                    | 2012-2013                    | 2013 - 2014              | Change                                                   |
|--------------------------------|------------------------------|--------------------------|----------------------------------------------------------|
|                                | FINAL WORKING BUDGET<br>SEEK | TENTATIVE BUDGET<br>SEEK | 2013-14 TENTATIVE<br>BUDGET vs. 2012-2013<br>ADJ WORKING |
| Input Data                     |                              |                          |                                                          |
| Average Daily Attendance       | 6,483.8                      | 6,422.5                  | -61.3                                                    |
| Property Assessments           | \$2,844,086,939              | \$2,892,204,580          | \$48,117,641                                             |
| 8 Month Average Free & Reduced | 3,479.3                      | 3,400.0                  | -79.3                                                    |
| 12/01 Child Count: SEVERE:     | 195.0                        | 189.0                    | -6.0                                                     |
| 12/01 Child Count: MODERATE:   | 493.0                        | 495.0                    | 2.0                                                      |
| 12/01 Child Count: SPEECH:     | 352.0                        | 354.0                    | 2.0                                                      |
| Limited English Proficient     | 80.0                         | 80.0                     | 0.0                                                      |
| Prior Year Home & Hospital ADA | 32.6                         | 36.2                     | 3.7                                                      |
| Transportation Estimate        | \$4,075,561                  | \$3,619,580              | (\$455,981)                                              |
| Pro-rated Transportation       | \$2,430,068                  | \$2,263,246              | (\$166,822)                                              |
| Transportation Pro-Ration      | (\$1,645,493)                | (\$1,356,334)            | \$289,159                                                |
| % of Transportation Pro-ration | -40.4%                       | -37.5%                   |                                                          |
| Guaranteed Base per Pupil      | \$3,833                      | \$3,827                  | (\$6)                                                    |

#### SEEK CALCULATION

|                              |               |               |             |
|------------------------------|---------------|---------------|-------------|
| Guaranteed Base              | \$24,852,248  | \$24,578,908  | (\$273,341) |
| At Risk                      | \$2,000,438   | \$1,951,770   | (\$48,668)  |
| Home & Hospital              | \$121,509     | \$134,917     | \$13,408    |
| Exceptional Child            | \$4,291,197   | \$4,241,311   | (\$49,886)  |
| Limited English Proficient   | \$29,437      | \$29,391      | (\$46)      |
| Transportation               | \$2,430,068   | \$2,263,246   | (\$166,822) |
| Calculated Base Funding      | \$33,724,897  | \$33,199,543  | (\$525,354) |
| LESS: \$.30 Local Effort     | (\$8,532,261) | (\$8,676,614) | (\$144,353) |
| Calculated STATE Portion     | \$25,192,636  | \$24,522,929  | (\$669,707) |
| State Tier I                 | \$2,095,528   | \$1,963,795   | (\$131,733) |
| Total State SEEK             | \$27,288,165  | \$26,486,724  | (\$801,441) |
| Adjustment to Appropriations |               |               |             |
| Prior Year Adjustments       | \$0           | \$0           | \$0         |
| Less: Capital Outlay         | (\$648,376)   | (\$642,250)   | \$6,126     |
| Net General Fund SEEK        | \$26,639,788  | \$25,844,474  | (\$795,314) |

# Henderson County Board of Education

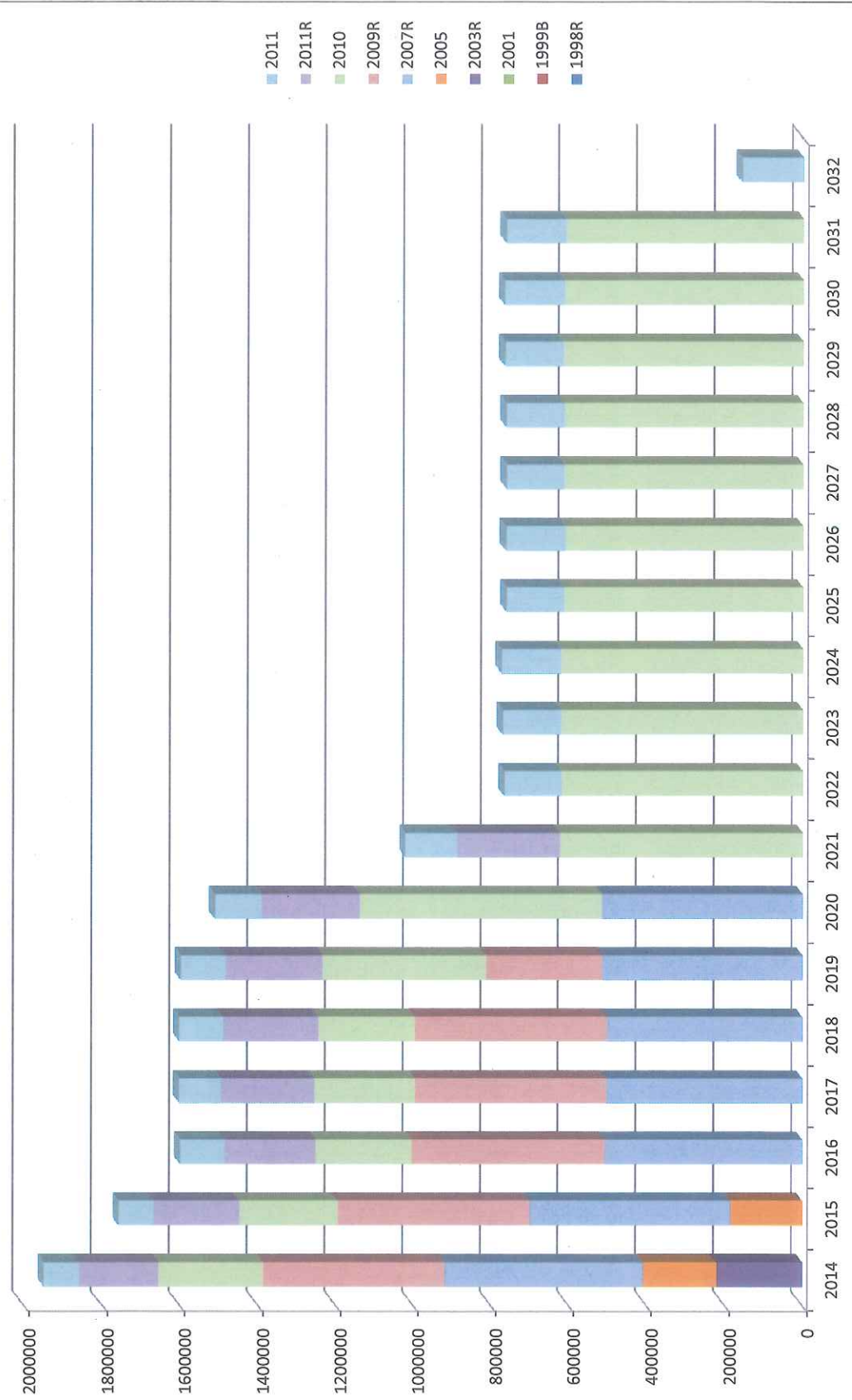
## TENTATIVE Budget Fund Summary for 2013-2014

| Fund                       | Fund Description       | 2012 - 2013<br>ADJUSTED<br>WORKING<br>Budget (w/CFR) | 2013-2014<br>TENTATIVE<br>Budget | Difference vs.<br>2012-13<br>Working<br>Budget |
|----------------------------|------------------------|------------------------------------------------------|----------------------------------|------------------------------------------------|
| 1                          | General Fund           | 61,704,969                                           | 58,472,905                       | (3,232,064)                                    |
| 2                          | State & Federal Grants | 7,745,301                                            | 7,216,625                        | (528,676)                                      |
| 51                         | Food Service           | 5,943,462                                            | 5,943,462                        | 0                                              |
| 310                        | Capital Outlay         | 1,387,278                                            | 1,381,152                        | (6,126)                                        |
| 320                        | Building Fund          | 3,127,765                                            | 3,081,562                        | (46,203)                                       |
| Total of Operational Funds |                        | \$79,908,775                                         | \$76,095,706                     | (\$3,813,069)                                  |
|                            |                        |                                                      |                                  |                                                |
| 400                        | Debt Service           | 2,028,582                                            | 2,004,584                        | (23,998)                                       |
| 52                         | Childcare Centers      | 1,376,405                                            | 1,376,405                        | 0                                              |
| 54                         | Community Education    | 5,320                                                | 5,320                            | 0                                              |
| Grand Total of All Funds   |                        | \$83,319,082                                         | \$79,482,015                     | (\$3,837,067)                                  |
|                            |                        |                                                      |                                  |                                                |
| General Fund Contingency   |                        | \$11,642,484                                         | \$7,565,821                      | (\$4,076,663)                                  |
| Contingency %              |                        | 14.57%                                               | 9.94%                            | -4.63%                                         |

# Henderson County Schools

## FY 2013-2014 Capital Outlay, Building Fund & Debt Service Activity

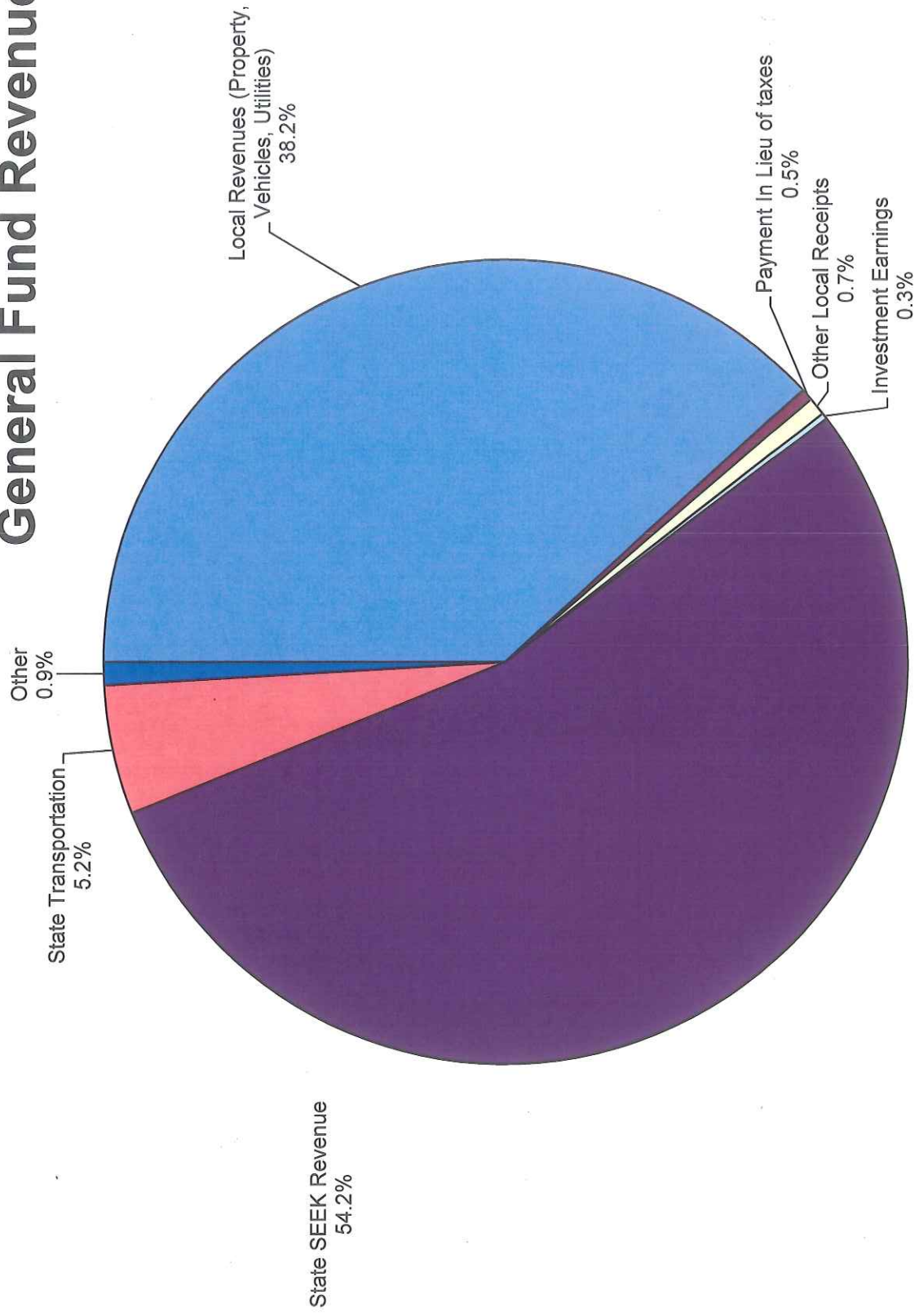
| Description                   | Capital Outlay | Building Fund | Total         | Debt Service | Available Funds |
|-------------------------------|----------------|---------------|---------------|--------------|-----------------|
|                               | Fund 310       | Fund 320      |               | Fund 400     |                 |
| Beginning Balance             | \$731,402      | \$745,406     | \$1,476,808   | \$0          | \$1,476,808     |
| Local Taxes (Nickel Tax)      |                | \$1,446,102   | \$1,446,102   |              |                 |
| State Revenues                | \$642,250      | \$882,054     | \$1,524,304   |              |                 |
| Interest                      | \$7,500        | \$8,000       | \$15,500      |              |                 |
| Bond Payments                 |                |               | \$0           | \$1,987,084  |                 |
| Bank Fees                     |                |               | \$0           | \$17,500     |                 |
| FUND TRANSFERS                | \$0            | (\$2,004,584) | (\$2,004,584) | \$2,004,584  |                 |
| REMAINING FUNDS (Contingency) | \$1,381,152    | \$1,076,978   | \$2,458,130   | \$0          | \$2,458,130     |



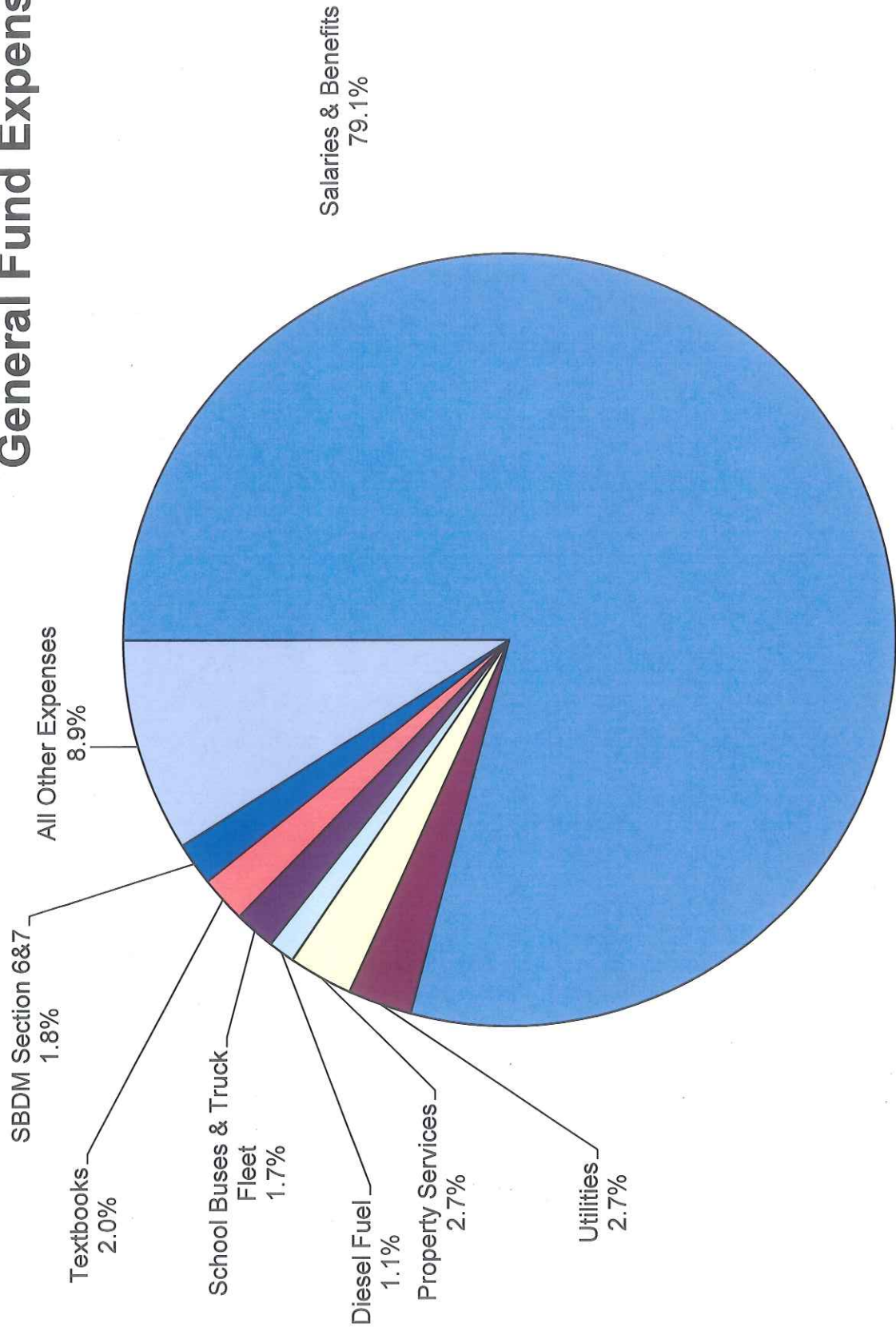
| Henderson County Schools                            |                       |                   |                    |                       |                         |               |              |             |             |                |
|-----------------------------------------------------|-----------------------|-------------------|--------------------|-----------------------|-------------------------|---------------|--------------|-------------|-------------|----------------|
| Fiscal Year 2013 - 2014 Local Bond Payment Schedule |                       |                   |                    |                       |                         |               |              |             |             |                |
| Date of Payment                                     | Principal or Interest | 2003R             | 2005               | 2007R                 | 2009R                   | 2010          | 2011 REF     | 2011        | 2012 REF    | Grand Total    |
|                                                     |                       | Bond Gate (1993R) | East Heights 1999R | HCHS Phase I (199B R) | NMS & SMS (1998 & 1999) | ELC (BABS)    | REF          | HVAC HCHS   | Refinance   |                |
| 8/1/2013                                            | Principal             |                   |                    |                       |                         |               | \$0.00       | \$30,000.00 | \$0.00      | \$30,000.00    |
|                                                     | Interest              |                   |                    |                       |                         |               | \$20,258.38  | \$30,093.75 | \$6,198.06  | \$56,550.19    |
| 10/1/2013                                           | Principal             | \$217,654.00      |                    |                       |                         |               |              |             |             | \$217,654.00   |
|                                                     | Interest              | \$3,645.71        |                    |                       |                         |               |              |             |             | \$3,645.71     |
| 12/1/2013                                           | Principal             |                   | \$0.00             | \$400,000.00          |                         | \$67,523.00   |              |             |             | \$467,523.00   |
|                                                     | Interest              |                   | \$6,278.45         | \$58,245.00           | \$41,757.55             | \$172,427.79  |              |             |             | \$278,708.79   |
| 2/1/2014                                            | Principal             |                   |                    |                       |                         |               | \$164,009.00 | \$0.00      | \$26,459.00 | \$190,468.00   |
|                                                     | Interest              |                   |                    |                       |                         |               | \$20,258.37  | \$29,943.75 | \$6,198.06  | \$56,400.18    |
| 4/1/2014                                            | Principal             |                   |                    |                       |                         |               |              |             |             | \$0.00         |
|                                                     | Interest              |                   |                    |                       |                         |               |              |             |             | \$0.00         |
| 6/1/2014                                            | Principal             |                   | \$173,979.00       | \$0.00                | \$386,912.00            | \$0.00        |              |             |             | \$560,891.00   |
|                                                     | Interest              |                   | \$6,278.45         | \$50,845.00           | \$41,757.55             | \$171,786.32  |              |             |             | \$270,667.32   |
| 2013 - 2014 Totals                                  | Federal Rebate        |                   |                    |                       |                         | -\$145,424.12 |              |             |             | -\$145,424.12  |
|                                                     | Principal             | \$217,654.00      | \$173,979.00       | \$400,000.00          | \$386,912.00            | \$67,523.00   | \$164,009.00 | \$30,000.00 | \$26,459.00 | \$1,466,536.00 |
|                                                     | Interest              | \$3,645.71        | \$12,556.90        | \$109,090.00          | \$83,515.10             | \$198,789.99  | \$40,516.75  | \$60,037.50 | \$12,396.12 | \$520,548.07   |
|                                                     | Total                 | \$221,299.71      | \$186,535.90       | \$509,090.00          | \$470,427.10            | \$266,312.99  | \$204,525.75 | \$90,037.50 | \$38,855.12 | \$1,987,084.07 |

| Henderson County Schools                                |                   |                    |                      |                          |             |             |             |           |              |
|---------------------------------------------------------|-------------------|--------------------|----------------------|--------------------------|-------------|-------------|-------------|-----------|--------------|
| Local Bond Payments Outstanding by Year and Bond Series |                   |                    |                      |                          |             |             |             |           |              |
| Fiscal Year                                             | 2003R             | 2005               | 2007R                | 2009R                    | 2010        | 2011R       | 2011        | 2012 Ref  | Grand Total  |
|                                                         | Bond Gate (1993R) | East Heights 1999R | HCHS Phase I (1998R) | NIMS & SMS (1998 & 1999) | ELC         | REF         | HVAC HCHS   | Refinance |              |
| 2014                                                    | \$221,300         | \$186,536          | \$509,090            | \$470,427                | \$266,313   | \$204,526   | \$90,038    | \$38,855  | \$1,987,085  |
| 2015                                                    |                   | \$184,885          | \$513,920            | \$497,077                | \$251,658   | \$220,047   | \$89,700    | \$85,936  | \$1,843,223  |
| 2016                                                    |                   |                    | \$508,195            | \$496,557                | \$246,364   | \$233,926   | \$114,031   | \$88,041  | \$1,687,114  |
| 2017                                                    |                   |                    | \$502,100            | \$494,558                | \$260,371   | \$236,726   | \$108,113   | \$85,310  | \$1,687,178  |
| 2018                                                    |                   |                    | \$500,543            | \$496,533                | \$248,849   | \$243,401   | \$111,988   | \$87,780  | \$1,689,094  |
| 2019                                                    |                   |                    | \$513,031            | \$300,730                | \$419,513   | \$248,776   | \$115,550   | \$90,515  | \$1,688,115  |
| 2020                                                    |                   |                    | \$514,469            |                          | \$624,118   | \$252,777   | \$118,866   | \$85,715  | \$1,595,945  |
| 2021                                                    |                   |                    |                      |                          | \$624,041   | \$265,741   | \$131,781   | \$91,331  | \$1,112,894  |
| 2022                                                    |                   |                    |                      |                          | \$617,947   |             | \$149,069   | \$91,960  | \$858,976    |
| 2023                                                    |                   |                    |                      |                          | \$620,609   |             | \$150,866   | \$92,820  | \$864,295    |
| 2024                                                    |                   |                    |                      |                          | \$621,732   |             | \$152,506   | \$88,800  | \$863,038    |
| 2025                                                    |                   |                    |                      |                          | \$612,768   |             | \$148,863   |           | \$761,631    |
| 2026                                                    |                   |                    |                      |                          | \$609,106   |             | \$154,838   |           | \$763,944    |
| 2027                                                    |                   |                    |                      |                          | \$611,390   |             | \$150,488   |           | \$761,878    |
| 2028                                                    |                   |                    |                      |                          | \$611,566   |             | \$150,894   |           | \$762,460    |
| 2029                                                    |                   |                    |                      |                          | \$615,300   |             | \$150,950   |           | \$766,250    |
| 2030                                                    |                   |                    |                      |                          | \$611,874   |             | \$155,550   |           | \$767,424    |
| 2031                                                    |                   |                    |                      |                          | \$608,366   |             | \$154,669   |           | \$763,035    |
| 2032                                                    |                   |                    |                      |                          |             |             | \$158,294   |           | \$158,294    |
| Grand Total                                             | \$221,300         | \$371,421          | \$3,561,348          | \$2,755,882              | \$9,081,885 | \$1,905,920 | \$2,557,054 | \$927,063 | \$21,381,873 |

# General Fund Revenues



# General Fund Expenses



# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**GENERAL FUND**      **FUND: 1**

|                                 | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|---------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Revenues</b>                 |                    |                    |                       |                        |                        |                             |
| 0999C                           | (112,547)          |                    | (112,547)             | (112,547)              | (112,547)              | 0                           |
| 0999N                           |                    |                    | (243,872)             | (243,872)              | (243,872)              | 0                           |
| 0999U                           | (17,299,236)       |                    | (17,013,041)          | (9,315,000)            | (14,601,985)           | 2,411,056                   |
| 0900's                          | (17,411,783)       | 0                  | (17,369,461)          | (9,671,419)            | (14,958,404)           | 2,411,056                   |
| <b>Fund Transfers</b>           |                    |                    |                       |                        |                        |                             |
| 1111                            | (9,338,773)        | (9,757,214)        | (9,618,937)           | (10,003,690)           | (10,003,690)           | (384,754)                   |
| 1113                            | (525,000)          |                    | (535,000)             | (540,000)              | (540,000)              | (5,000)                     |
| 1115                            | (75,000)           | (214,151)          | (90,000)              | (100,500)              | (100,500)              | (10,500)                    |
| 1117                            | (1,511,774)        | (1,556,181)        | (1,512,000)           | (1,560,000)            | (1,560,000)            | (48,000)                    |
| 1117W                           | (160,000)          | (348,746)          | (200,000)             | (200,000)              | (200,000)              | 0                           |
| 1118                            | (230,190)          | (479,372)          | (240,000)             | (240,000)              | (240,000)              | 0                           |
| 1119                            | (226,073)          | (584,498)          | (300,000)             | (475,000)              | (475,000)              | (175,000)                   |
| 1121                            | (3,300,000)        | (3,478,385)        | (3,400,000)           | (3,500,000)            | (3,500,000)            | (100,000)                   |
| 1140                            | (5,000)            | (6,044)            | (5,000)               | (5,000)                | (5,000)                | 0                           |
| 1191                            |                    | (133,037)          |                       | 0                      | 0                      | 0                           |
| 1100's                          | (15,371,810)       | (16,557,628)       | (15,900,937)          | (16,624,190)           | (16,624,190)           | (723,254)                   |
| <b>Local Taxes</b>              |                    |                    |                       |                        |                        |                             |
| 1280                            | (175,000)          | (285,944)          | (210,000)             | (210,000)              | (210,000)              | 0                           |
| 1200's                          | (175,000)          | (285,944)          | (210,000)             | (210,000)              | (210,000)              | 0                           |
| <b>Revenue in Lieu of Taxes</b> |                    |                    |                       |                        |                        |                             |
| 1310                            | (32,500)           | (73,778)           | (85,000)              | (85,000)               | (85,000)               | 0                           |
| 1312                            |                    |                    |                       | 0                      | 0                      | 0                           |
| 1300's                          | (32,500)           | (73,778)           | (85,000)              | (85,000)               | (85,000)               | 0                           |
| <b>Tuition</b>                  |                    |                    |                       |                        |                        |                             |
| 1430                            | 0                  |                    |                       | 0                      | 0                      | 0                           |
| 1441                            |                    |                    |                       | 0                      | 0                      | 0                           |
| 1442                            | (32,500)           | (32,500)           | (32,500)              | (32,500)               | (32,500)               | 0                           |
| 1400's                          | (32,500)           | (32,500)           | (32,500)              | (32,500)               | (32,500)               | 0                           |
| <b>Transportation Fees</b>      |                    |                    |                       |                        |                        |                             |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**GENERAL FUND**      **FUND: 1**

|                 |                                       | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-----------------|---------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Revenues</b> |                                       |                    |                    |                       |                        |                        |                             |
| <b>1510</b>     | <b>INTEREST ON INVESTMENTS</b>        | (200,000)          | (156,800)          | (100,000)             | (110,000)              | (110,000)              | (10,000)                    |
| <b>1500's</b>   | <b>Investment Earnings</b>            | (200,000)          | (156,800)          | (100,000)             | (110,000)              | (110,000)              | (10,000)                    |
| <b>1911</b>     | <b>BUILDING RENTAL</b>                | (9,400)            | (9,052)            | (3,000)               | (3,000)                | (3,000)                | 0                           |
| <b>1920</b>     | <b>CONTRIBUTIONS/DONATIONS</b>        | (100,000)          | (92,591)           | (106,500)             | (100,000)              | (100,000)              | 6,500                       |
| <b>1930IN</b>   | <b>INSURANCE PROCEEDS</b>             |                    |                    |                       | 0                      | 0                      | 0                           |
| <b>1942</b>     | <b>TEXTBOOK RENTALS</b>               | (65,000)           | (59,000)           | (65,000)              | (65,000)               | (65,000)               | 0                           |
| <b>1951</b>     | <b>MISC REV FRM OTH SCH DST IN ST</b> |                    | (16,015)           | 0                     | 0                      | 0                      | 0                           |
| <b>1990</b>     | <b>MISCELLANEOUS REVENUE</b>          | (1,000)            | (11,761)           | (1,500)               | (1,500)                | (1,500)                | 0                           |
| <b>1995</b>     | <b>XTRA EMPLOY PAY/STUDENT ACTIVE</b> | (6,000)            | (31,719)           | (13,000)              | (32,000)               | (32,000)               | (19,000)                    |
| <b>1900's</b>   | <b>Other Local Revenue</b>            | (181,400)          | (220,138)          | (189,000)             | (201,500)              | (201,500)              | (12,500)                    |
| <b>3111</b>     | <b>SEEK PROGRAM</b>                   | (21,697,139)       | (21,933,895)       | (22,114,192)          | (21,617,433)           | (21,617,433)           | 496,759                     |
| <b>3111T</b>    | <b>SEEK TIER I ALLOTMENT</b>          | (2,111,461)        | (2,052,694)        | (2,095,528)           | (1,963,795)            | (1,963,795)            | 131,733                     |
| <b>3111TR</b>   | <b>SEEK TRANSPORTATION</b>            | (2,084,547)        | (2,263,246)        | (2,430,068)           | (2,263,246)            | (2,263,246)            | 166,822                     |
| <b>3122</b>     | <b>VOCATIONAL TRANSPORTATION</b>      | (10,000)           | (36,045)           | (12,000)              | (12,000)               | (12,000)               | 0                           |
| <b>3130</b>     | <b>NATIONAL BOARD CERTIFICATION</b>   | (8,000)            | (8,462)            | (6,700)               | (6,700)                | (6,700)                | 0                           |
| <b>3100's</b>   | <b>SEEK State Funding</b>             | (25,911,147)       | (26,294,342)       | (26,658,488)          | (25,863,174)           | (25,863,174)           | 795,314                     |
| <b>3800</b>     | <b>Rev in Lieu of Taxes/State Src</b> | (50,000)           | (65,970)           | (55,000)              | (55,000)               | (55,000)               | 0                           |
| <b>3800's</b>   | <b>NOT DEFINED</b>                    | (50,000)           | (65,970)           | (55,000)              | (55,000)               | (55,000)               | 0                           |
| <b>4700</b>     | <b>FEDERAL REV THRU INTERMED SRC</b>  |                    | (45)               |                       | 0                      | 0                      | 0                           |
| <b>4700's</b>   | <b>NOT DEFINED</b>                    | 0                  | (45)               | 0                     | 0                      | 0                      | 0                           |
| <b>4810</b>     | <b>MEDICAID REIMBURSEMENT</b>         | (75,000)           | (141,528)          | (90,000)              | (140,000)              | (140,000)              | (50,000)                    |
| <b>4800's</b>   | <b>Federal Reimbursements</b>         | (75,000)           | (141,528)          | (90,000)              | (140,000)              | (140,000)              | (50,000)                    |

# HENDERSON COUNTY BOARD OF EDUCATION

## TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

GENERAL FUND      FUND: 1

|                                     | Last Yr.<br>Budget    | Last Yr.<br>Actual    | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Revenues</b>                     |                       |                       |                       |                        |                        |                             |
| 5210 FUND TRANSFER                  |                       |                       | (2,023,534)           | (2,087)                | (2,087)                | 2,021,447                   |
| 5220 INDIRECT COSTS TRANSFER        | (169,338)             | (169,338)             | (191,049)             | (191,049)              | (191,049)              | 0                           |
| 5200's Interfund Transfers          | (169,338)             | (169,338)             | (2,214,583)           | (193,136)              | (193,136)              | 2,021,447                   |
| 5332 LOSS COMP - BUILDINGS          |                       | (188,397)             |                       | 0                      | 0                      | 0                           |
| 5341 SALE OF EQUIPMENT ETC          |                       | (21,087)              |                       | 0                      | 0                      | 0                           |
| 5342 LOSS COMP - EQUIPMENT ETC      |                       | (2,451)               |                       | 0                      | 0                      | 0                           |
| 5300's Sale or Loss of Fixed Assets | 0                     | (211,935)             | 0                     | 0                      | 0                      | 0                           |
| <b>TOTAL Revenues</b>               | <u>(\$59,610,478)</u> | <u>(\$44,209,946)</u> | <u>(\$62,904,969)</u> | <u>\$(53,185,920)</u>  | <u>\$(58,472,905)</u>  | <u>\$4,432,064</u>          |

# HENDERSON COUNTY BOARD OF EDUCATION

## TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

**GENERAL FUND**      **FUND: 1**

### Expenses

|                                 | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|---------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>01120</b>                    |                    |                    | 327,952               | 330,084                | 446,644                | 118,692                     |
| Optional Days                   |                    |                    |                       |                        |                        |                             |
| <b>0113</b>                     | 10,000             | 1,630              | 5,000                 | 5,000                  | 5,000                  | 0                           |
| OTHER CERTIFIED PERM SALARY     |                    |                    |                       |                        |                        |                             |
| <b>0114</b>                     | 10,000             | 14,000             | 12,180                | 12,180                 | 12,180                 | 0                           |
| National Teacher Certification  |                    |                    |                       |                        |                        |                             |
| <b>0131</b>                     |                    | 69,168             |                       | 0                      | 70,000                 | 70,000                      |
| Other Classified Pay            |                    |                    |                       |                        |                        |                             |
| <b>0170</b>                     | 37,000             | 132,031            | 137,925               | 137,925                | 137,925                | 0                           |
| CLASSIFIED/PARAPROF SALARY      |                    |                    |                       |                        |                        |                             |
| <b>0190</b>                     | 10,000             | 8,475              | 10,000                | 10,000                 | 10,000                 | 0                           |
| BOARD PER DIEM                  |                    |                    |                       |                        |                        |                             |
| <b>0100's</b>                   | 67,000             | 225,305            | 493,057               | 495,189                | 681,749                | 188,692                     |
| Other Salaries & Substitutes    |                    |                    |                       |                        |                        |                             |
| <b>0110</b>                     | 24,829,185         | 23,638,743         | 25,467,175            | 25,632,712             | 25,574,433             | 107,257                     |
| CERTIFIED PERMANENT SALARY      |                    |                    |                       |                        |                        |                             |
| <b>0111</b>                     | 1,012,558          | 1,093,383          | 954,209               | 960,412                | 960,412                | 6,202                       |
| EXTENDED DAY                    |                    |                    |                       |                        |                        |                             |
| <b>0112</b>                     | 919,575            | 872,679            | 842,453               | 842,453                | 842,453                | 0                           |
| EXTRA SERVICE                   |                    |                    |                       |                        |                        |                             |
| <b>0113S</b>                    | 12,160             | 2,310              | 12,442                | 12,442                 | 12,442                 | 0                           |
| STIPENDS                        |                    |                    |                       |                        |                        |                             |
| <b>0120</b>                     | 542,359            | 559,506            | 602,530               | 602,530                | 602,530                | 0                           |
| CERTIFIED SUBSTITUTE SALARY     |                    |                    |                       |                        |                        |                             |
| <b>0110</b>                     | 27,315,836         | 26,166,621         | 27,878,810            | 28,050,549             | 27,992,270             | 113,460                     |
| Certified Salaries / Personnel  |                    |                    |                       |                        |                        |                             |
| <b>0130</b>                     | 7,674,214          | 7,211,661          | 7,668,274             | 7,702,555              | 7,618,288              | (49,986)                    |
| CLASSIFIED REGULAR SALARY       |                    |                    |                       |                        |                        |                             |
| <b>0140</b>                     | 130,944            | 106,437            | 128,326               | 128,326                | 128,326                | 0                           |
| CLASSIFIED OVERTIME SALARY      |                    |                    |                       |                        |                        |                             |
| <b>0150</b>                     | 235,211            | 252,724            | 285,965               | 285,965                | 285,965                | 0                           |
| CLASSIFIED SUBSTITUTE SALARY    |                    |                    |                       |                        |                        |                             |
| <b>0160</b>                     | 51,413             | 40,123             | 51,330                | 51,561                 | 51,561                 | 231                         |
| CLASSIFIED/LICENSED SALARY      |                    |                    |                       |                        |                        |                             |
| <b>0130</b>                     | 8,091,782          | 7,610,946          | 8,133,895             | 8,168,407              | 8,084,140              | (49,755)                    |
| Classified Salaries / Personnel |                    |                    |                       |                        |                        |                             |

# HENDERSON COUNTY BOARD OF EDUCATION

## TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

GENERAL FUND FUND: 1

| Expenses                             | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|--------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0211 GROUP LIFE INSURANCE            | 85,510             | 82,454             | 85,510                | 85,510                 | 85,510                 | 0                           |
| 0212 GROUP HEALTH INSURANCE          | 500                |                    | 500                   | 500                    | 500                    | 0                           |
| 0216 KY Ret Sys (KRS) Health Ins     |                    | 5,505              |                       | 0                      | 0                      | 0                           |
| 0221 EMPLOYER FICA CONTRIBUTION      | 456,900            | 407,560            | 475,680               | 480,900                | 481,263                | 5,583                       |
| 0222 EMPLOYER MEDICARE CONTRIBUTION  | 469,549            | 413,014            | 485,288               | 490,624                | 490,708                | 5,420                       |
| 0222A EMPLOYER MEDICARE CONTRIBUTION | 1,510              |                    | 1,548                 | 1,548                  | 1,548                  | 0                           |
| 0231 KTRS EMPLOYER CONTRIBUTION      | 36,750             | 187,377            | 187,686               | 187,686                | 427,504                | 239,818                     |
| 0231A KTRS EMPLOYER CONTRIBUTION     | 10                 |                    | 10                    | 10                     | 10                     | 0                           |
| 0232 CERS EMPLOYER CONTRIBUTION      | 1,298,423          | 1,352,540          | 1,355,047             | 1,314,353              | 1,315,432              | (39,615)                    |
| 0251 STATE UNEMPLOYMENT INSURANCE    | 100,803            | 64,892             | 104,129               | 104,129                | 104,129                | 0                           |
| 0251A UNEMPLOYMENT-ALLOCATION        | 161                |                    | 165                   | 165                    | 165                    | 0                           |
| 0253 KSBA UNEMPLOYMENT INSURANCE     | 350                |                    | 359                   | 359                    | 359                    | 0                           |
| 0260 WORKMENS COMPENSATION           | 296,889            | 236,705            | 305,112               | 305,112                | 308,491                | 3,379                       |
| 0260A WORKMAN'S COMP-ALLOCATION      | 336                |                    | 336                   | 336                    | 336                    | 0                           |
| 0270 OTHER HEALTH CARE BENEFITS      | 1,538              |                    | 1,538                 | 1,538                  | 1,538                  | 0                           |
| 0290 OTHER BENEFITS                  | 54,500             | 52,003             | 49,538                | 49,538                 | 49,538                 | 0                           |
| 0291 ACCRUED SICK LEAVE PAID         | 225,000            | 241,645            | 225,000               | 225,000                | 225,000                | 0                           |
| 0299 OTHER EMPLOYEE BENEFITS         | 500                | 1,534              | 500                   | 500                    | 500                    | 0                           |
| 0200's Employee Benefits             | 3,029,230          | 3,045,227          | 3,277,948             | 3,247,809              | 3,492,533              | 214,585                     |

0292 Retirement Plan Incentive Pay.

|  |        |        |        |        |        |   |
|--|--------|--------|--------|--------|--------|---|
|  | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 0 |
|--|--------|--------|--------|--------|--------|---|

0292 Early Retirement Annuity

|  |        |        |        |        |        |   |
|--|--------|--------|--------|--------|--------|---|
|  | 16,000 | 16,000 | 16,000 | 16,000 | 16,000 | 0 |
|--|--------|--------|--------|--------|--------|---|

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

| GENERAL FUND |                                 | FUND: 1            |                    |                       |                        |                        |                             |           |  |  |  |
|--------------|---------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|-----------|--|--|--|
|              |                                 | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |           |  |  |  |
| Expenses     |                                 |                    |                    |                       |                        |                        |                             |           |  |  |  |
| 0311         | TAX COLLECTION FEES             | 235,000            | 244,436            | 235,000               | 235,000                | 235,000                |                             | 0         |  |  |  |
| 0312         | KSBA POLICY SERVICE             | 12,405             | 13,132             | 12,405                | 12,405                 | 12,405                 |                             | 0         |  |  |  |
| 0319         | OTHER ADMINISTRATIVE SERVICE    |                    | 1,425              |                       | 0                      | 0                      |                             | 0         |  |  |  |
| 0322         | EDUCATION CONSULTANT            | 38,974             | 31,375             | 42,077                | 43,000                 | 43,000                 |                             | 923       |  |  |  |
| 0335         | OTHER PROFESSIONAL CONSULTANT   |                    | 65                 | 300                   | 300                    | 300                    |                             | 0         |  |  |  |
| 0338         | REGISTRATION FEES               | 43,005             | 54,787             | 44,765                | 44,743                 | 44,743                 |                             | (23)      |  |  |  |
| 0339         | OTH PROF TRAINING & DEV SVCS    | 5,000              | 1,080              | 10,721                | 10,721                 | 10,721                 |                             | 0         |  |  |  |
| 0341         | DRUG TESTING                    | 11,430             | 7,487              | 12,250                | 12,250                 | 12,250                 |                             | 0         |  |  |  |
| 0342         | AUDITING SERVICES               | 30,000             | 26,170             | 30,000                | 30,000                 | 30,000                 |                             | 0         |  |  |  |
| 0343         | LEGAL SERVICES                  | 85,000             | 67,680             | 85,000                | 85,000                 | 85,000                 |                             | 0         |  |  |  |
| 0345         | MEDICAL SERVICES                | 54,200             | 58,455             | 54,758                | 54,758                 | 54,758                 |                             | 0         |  |  |  |
| 0346         | ARCHECTUR & ENGINEERING SVCS    | 27,500             | 56,537             | 27,500                | 27,500                 | 27,500                 |                             | 0         |  |  |  |
| 0347         | SECURITY SERVICES               | 209,479            | 109,332            | 210,289               | 135,000                | 135,000                |                             | (75,289)  |  |  |  |
| 0349         | OTHER PROFESSIONAL SERVICES     |                    | 9,078              | 78,713                | 25,000                 | 25,000                 |                             | (53,713)  |  |  |  |
| 0351         | DATA PROCESSING & CODING SVCS   |                    | 250                |                       | 0                      | 0                      |                             | 0         |  |  |  |
| 0352         | OTHER TECHNICAL SERVICES        | 10,600             |                    | 13,600                | 13,600                 | 13,600                 |                             | 0         |  |  |  |
| 0300's       | Purchased Professional Services | 838,263            | 681,290            | 857,378               | 729,277                | 729,277                |                             | (128,102) |  |  |  |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**GENERAL FUND      FUND: 1**

**Expenses**

|                                     | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0411 WATER/SEWAGE                   | 109,331            | 116,389            | 113,286               | 113,286                | 113,286                | 0                           |
| 0413 SEWAGE                         | 5,600              | 5,875              | 6,017                 | 6,017                  | 6,017                  | 0                           |
| 0419 OTHER UTILITIES                | 36,770             | 37,176             | 38,270                | 38,270                 | 38,270                 | 0                           |
| 0421 SANITATION SERVICE             | 62,150             | 59,542             | 75,955                | 75,955                 | 75,955                 | 0                           |
| 0423 CONTRACT CUSTODIAL             |                    |                    | 6,000                 | 6,000                  | 6,000                  | 0                           |
| 0424 CONTRACT GROUNDS SERVICE       | 43,005             | 37,854             | 87,664                | 87,664                 | 42,372                 | (45,292)                    |
| 0425 PEST CONTROL SERVICES          | 16,650             | 12,343             | 17,747                | 17,747                 | 17,747                 | 0                           |
| 0429 OTHER CLEANING SERVICES        | 5,251              | 915                | 5,251                 | 5,251                  | 5,251                  | 0                           |
| 0431 NON-TECH-RELATED REPRS & MAINT | 88,372             | 56,445             | 98,831                | 98,831                 | 98,831                 | 0                           |
| 0432 TECH-RELATED REPS & MAINT      | 116,599            | 124,756            | 154,543               | 154,543                | 154,543                | 0                           |
| 0433 EQUIPMENT REPAIR & MAINT       | 6,276              | 10,694             | 7,400                 | 7,400                  | 7,400                  | 0                           |
| 0434 BUILDING REPAIRS & MAINT       | 394,500            | 484,666            | 446,025               | 446,025                | 446,025                | 0                           |
| 0435 VEHICLE REPAIR & MAINT         | 14,850             | 36,196             | 15,850                | 15,850                 | 15,850                 | 0                           |
| 0436 ELECTRONICS REPAIRS/MAINT      | 979                | 979                | 979                   | 979                    | 979                    | 0                           |
| 0437 PLUMBING REPAIRS & MAINTENANCE | 900                | 900                | 900                   | 900                    | 900                    | 0                           |
| 0438 ROOF REPAIRS & MAINTENANCE     | 11,000             | 16,818             | 11,000                | 11,000                 | 11,000                 | 0                           |
| 0439 OTHER REPAIRS/MAINTENANCE      | 252,838            | 225,937            | 305,894               | 305,894                | 305,894                | 0                           |
| 0441 LAND & BUILDING RENT           | 125                | 2,117              | 125                   | 125                    | 125                    | 0                           |
| 0442 EQUIPMENT & VEHICLE RENT       | 6,125              | 3,993              | 6,125                 | 6,125                  | 6,125                  | 0                           |
| 0444 COPIER RENTAL                  | 88,400             | 2,077              | 21,000                | 21,000                 | 16,637                 | (4,363)                     |
| 0446 STORAGE CONTAINER RENTAL       | 1,250              | 3,535              | 1,425                 | 1,425                  | 1,425                  | 0                           |
| 0447 MACHINERY RENTAL               |                    |                    |                       | 0                      | 0                      | 0                           |
| 0449 OTHER RENTAL                   | 2,470              | 138                | 1,273                 | 1,273                  | 1,273                  | 0                           |
| 0453 CONSTRUCTION-CARPENTRY         |                    | (49,925)           |                       | 0                      | 0                      | 0                           |
| 0491 ASPHALT RESURFACE/STRIPPING    |                    | 3,817              |                       | 0                      | 0                      | 0                           |
| 0492 ASBESTOS REMOVAL SERVICES      |                    |                    |                       | 0                      | 0                      | 0                           |
| 0498 FENCING REPAIR/MAINTENANCE     |                    | 5,594              |                       | 0                      | 0                      | 0                           |
| 0400's Purchased Property Services  | 1,263,440          | 1,196,953          | 1,421,559             | 1,421,559              | 1,371,905              | (49,655)                    |
| 0450 CONSTRUCTION SERVICES          | 75,000             |                    | 75,000                | 75,000                 | 75,000                 | 0                           |
| 0450DC Data Cabling Construction    | 384,900            |                    | 384,900               | 220,000                | 220,000                | (164,900)                   |
| 0450 Construction Projects          | 459,900            | 0                  | 459,900               | 295,000                | 295,000                | (164,900)                   |

# HENDERSON COUNTY BOARD OF EDUCATION

## TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

GENERAL FUND FUND: 1

### Expenses

|        | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|--------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0519   | 2,200              |                    | 2,200                 | 2,200                  | 2,200                  | 0                           |
| 0522   | 260,000            | 261,721            | 260,000               | 274,000                | 274,000                | 14,000                      |
| 0523   | 2,100              | 1,484              | 2,100                 | 2,100                  | 2,100                  | 0                           |
| 0524   | 121,000            | 116,776            | 121,000               | 135,000                | 135,000                | 14,000                      |
| 0525   | 68,021             | 81,431             | 68,021                | 68,021                 | 68,021                 | 0                           |
| 0526   | 10,000             |                    | 10,000                | 10,000                 | 10,000                 | 0                           |
| 0529   | 13,600             | 13,332             | 13,600                | 13,600                 | 13,600                 | 0                           |
| 0531   | 18,112             | 26,277             | 21,172                | 21,172                 | 21,172                 | 0                           |
| 0532   | 192,380            | 191,450            | 201,992               | 201,992                | 201,992                | 0                           |
| 053201 | 20,000             | 16,935             | 20,000                | 20,000                 | 20,000                 | 0                           |
| 0532A  | 250                |                    | 250                   | 250                    | 250                    | 0                           |
| 0533   | 1,500              | 127,714            | 1,500                 | 1,500                  | 125,367                | 123,867                     |
| 0534   | 14,585             | 28,920             | 12,825                | 12,825                 | 12,825                 | 0                           |
| 0534A  | 1,100              |                    | 1,100                 | 1,100                  | 1,100                  | 0                           |
| 0536   |                    | 114                |                       | 0                      | 0                      | 0                           |
| 0537   |                    | 5,400              | 950                   | 950                    | 950                    | 0                           |
| 0538   | 1,150              | 1,180              | 2,690                 | 2,690                  | 2,690                  | 0                           |
| 0539   | 500                |                    | 500                   | 500                    | 500                    | 0                           |
| 0541   | 9,500              | 9,550              | 9,500                 | 9,500                  | 9,500                  | 0                           |
| 0542   | 4,300              | 4,668              | 5,400                 | 5,400                  | 5,400                  | 0                           |
| 0542A  | 5,000              | 1,428              | 5,000                 | 5,000                  | 5,000                  | 0                           |
| 0549   | 3,200              | 6,264              | 3,200                 | 3,200                  | 3,200                  | 0                           |
| 0552   | 410                | 1,689              | 410                   | 410                    | 410                    | 0                           |
| 0553   | 18,400             | 19,791             | 18,400                | 18,400                 | 18,400                 | 0                           |
| 0553A  | 10,000             |                    | 10,000                | 10,000                 | 10,000                 | 0                           |
| 0559   | 200                | 6,894              | 200                   | 200                    | 200                    | 0                           |
| 0564   |                    | 990                |                       | 0                      | 0                      | 0                           |
| 0580   | 12,026             |                    | 10,552                | 11,036                 | 11,036                 | 484                         |
| 0581   | 6,655              | 8,743              | 6,655                 | 6,655                  | 6,655                  | 0                           |
| 0582   | 30,351             | 44,123             | 24,765                | 24,765                 | 24,765                 | 0                           |
| 0584   | 7,485              | 21,783             | 7,485                 | 7,485                  | 7,485                  | 0                           |
| 0585   | 2,929              | 2,009              | 2,929                 | 2,929                  | 2,929                  | 0                           |
| 0586   | 14,025             | 32,732             | 14,943                | 14,943                 | 14,943                 | 0                           |
| 0589   | 30                 |                    | 30                    | 30                     | 30                     | 0                           |
| 0591   | 100                |                    | 100                   | 100                    | 100                    | 0                           |
| 0592   | 800                | 799                | 800                   | 800                    | 800                    | 0                           |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

**GENERAL FUND**      FUND: 1

**Expenses**

|                                           | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-------------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0500's      Other Services and Insurances | 851,909            | 1,034,194          | 860,269               | 888,753                | 1,012,620              | 152,351                     |

# HENDERSON COUNTY BOARD OF EDUCATION

## TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

**GENERAL FUND** FUND: 1

| Expenses                              | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|---------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0610 GENERAL SUPPLIES                 | 595,314            | 425,947            | 606,246               | 595,400                | 565,321                | (40,925)                    |
| 0610PL STUDENT PLANNERS               |                    | 44,910             | 42,663                | 42,663                 | 42,663                 | 0                           |
| 0610SS SCHOOL SUPPLIES                |                    |                    |                       | 0                      | 0                      | 0                           |
| 0616 FOOD NON INSTR NON FOOD SVC      | 36,416             | 37,415             | 39,699                | 39,854                 | 39,854                 | 155                         |
| 0617 FOOD INSTR NON FOOD SERVICE      | 110                | 1,481              | 882                   | 882                    | 882                    | 0                           |
| 0621 NATURAL GAS                      | 207,100            | 131,857            | 242,100               | 285,000                | 265,000                | 22,900                      |
| 0622 ELECTRICITY                      | 1,026,200          | 1,049,252          | 1,073,200             | 1,073,200              | 1,058,200              | (15,000)                    |
| 0623 BOTTLED GAS                      | 35,100             | 28,202             | 35,100                | 35,100                 | 35,100                 | 0                           |
| 0626 GASOLINE                         | 50,230             | 64,375             | 52,984                | 52,984                 | 52,984                 | 0                           |
| 0627 DIESEL FUEL                      | 469,200            | 521,290            | 488,945               | 510,000                | 510,000                | 21,055                      |
| 0629 ALTERNATIVE FUELS                | 30                 |                    | 30                    | 30                     | 30                     | 0                           |
| 0630 FOOD                             | 1,225              |                    | 1,225                 | 1,225                  | 1,225                  | 0                           |
| 0641 LIBRARY BOOKS                    | 46,358             | 44,197             | 45,727                | 45,800                 | 45,800                 | 73                          |
| 0642 PERIODICALS & NEWSPAPERS         | 18,317             | 21,312             | 16,859                | 18,331                 | 18,331                 | 1,472                       |
| 0643 SUPPLEMENTARY BKS/STUDY GUIDES   | 6,047              | 19,421             | 4,579                 | 11,755                 | 11,755                 | 7,175                       |
| 0643A SUPPLEMENTARY BKS/STUDY GUIDES  |                    | (4,000)            |                       | 0                      | 0                      | 0                           |
| 0644 TEXTBOOKS                        | 173,456            | 263,760            | 1,414,622             | 999,688                | 999,688                | (414,934)                   |
| 0645 AUDIOVISUAL MATERIALS            | 11,275             | 2,433              | 9,605                 | 9,575                  | 9,575                  | (30)                        |
| 0646 TESTS                            | 79,600             | 92,017             | 82,316                | 82,316                 | 82,316                 | 0                           |
| 0647 REFERENCE MATERIALS              | 675                | 242                | 675                   | 675                    | 675                    | 0                           |
| 0649 BINDING & REPAIRS                | 700                |                    | 700                   | 700                    | 700                    | 0                           |
| 0650 Supplies - Technology            | 262,451            | 332,372            | 258,082               | 264,077                | 264,077                | 5,995                       |
| 0650SS SCHOOL SUPPLIES                |                    |                    |                       | 0                      | 0                      | 0                           |
| 0661 LUBRICANTS                       | 12,700             | 12,296             | 13,408                | 13,408                 | 13,408                 | 0                           |
| 0662 TIRES & TUBES                    | 24,550             | 46,422             | 24,550                | 24,550                 | 24,550                 | 0                           |
| 0663 REPAIR PARTS                     | 110,000            | 106,906            | 112,951               | 112,951                | 112,951                | 0                           |
| 0669 OTHER TRANSPORTATION MAINTENANCE | 1,300              | 3,088              | 1,300                 | 1,300                  | 1,300                  | 0                           |
| 0673 FEES/REGISTRATIONS (ACTIVITY)    | 5,000              |                    | 5,000                 | 5,000                  | 5,000                  | 0                           |
| 0674 AWARDS                           | 15,250             | 7,196              | 17,020                | 17,020                 | 17,020                 | 0                           |
| 0675 ORGANIZATION SUPPLIES            |                    | 574                |                       | 0                      | 0                      | 0                           |
| 0676 SCHOLARSHIPS                     |                    |                    |                       | 0                      | 0                      | 0                           |
| 0679 OTHER STUDENT ACTIVITIES         | 770                | 317                | 770                   | 770                    | 770                    | 0                           |
| 0680 WELFARE (FOOD/CLOTHES/UTIL)      | 7,500              | 3,304              | 7,998                 | 7,998                  | 7,998                  | 0                           |
| 0692 MEDICAL SUPPLIES                 | 700                | 804                | 939                   | 939                    | 5,939                  | 5,000                       |
| 0693 FLOORING SUPPLIES/MATERIALS      |                    | 32,415             |                       | 7,500                  | 7,500                  | 7,500                       |
| 0694 EQUIPMENT SUPPLIES/MATERIALS     | 2,700              | 45,358             | 31,665                | 31,665                 | 31,665                 | 0                           |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**GENERAL FUND**      **FUND: 1**

|                 |                                | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-----------------|--------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Expenses</b> |                                |                    |                    |                       |                        |                        |                             |
| 0695            | Furniture/Fixture Supplies     | 210                |                    | 210                   | 210                    | 210                    | 0                           |
| 0697            | OTHER SUPPLIES & MATERIALS     | 5,900              | 27,788             | 7,237                 | 7,237                  | 7,237                  | 0                           |
| 0698            | LAWN/LANDSCAPING MATERIALS     | 25                 | 1,567              | 525                   | 525                    | 525                    | 0                           |
| 0699            | REIMBURSEMENTS                 |                    | (133,690)          | 250                   | 250                    | 250                    | 0                           |
| 0600's          | Supplies, Materials, Textbooks | 3,206,409          | 3,230,829          | 4,640,062             | 4,300,577              | 4,240,498              | (399,564)                   |
|                 |                                |                    |                    |                       |                        |                        |                             |
| 0720            | BUILDINGS                      |                    |                    |                       | 0                      | 0                      | 0                           |
| 0731            | MACHINERY                      | 20,750             | 20,222             | 20,750                | 20,750                 | 20,750                 | 0                           |
| 0733            | FURNITURE & FIXTURES           | 17,995             | 81,156             | 15,285                | 15,113                 | 15,113                 | (171)                       |
| 0734            | TECH-RELATED HARDWARE          | 753,229            | 128,706            | 586,825               | 694,893                | 694,893                | 108,069                     |
| 0734A           | TECHNOLOGY RELATED HARDWARE    | 2,500              |                    | 2,500                 | 2,500                  | 2,500                  | 0                           |
| 0734DC          | DATA CABLING                   |                    |                    | 444,706               | 192,366                | 192,366                | (252,340)                   |
| 0734IL          | INTERNAL LEASES                | 126,730            | 64,275             | 137,870               | 137,870                | 100,000                | (37,870)                    |
| 0734T           | TECHNOLOGY                     |                    |                    | 29,618                | 29,618                 | 29,618                 | 0                           |
| 0735            | TECH SOFTWARE                  | 126,533            | 187,700            | 280,006               | 271,677                | 271,677                | (8,329)                     |
| 0738            | INSTRUCTIONAL EQUIPMENT        | 33,870             | 4,402              | 43,260                | 43,260                 | 43,260                 | 0                           |
| 0739            | OTHER EQUIPMENT                | 461,171            | 156,758            | 452,204               | 452,204                | 452,204                | 0                           |
| 0700's          | Property and Fixed Assets      | 1,542,779          | 643,218            | 2,013,024             | 1,860,252              | 1,822,382              | (190,642)                   |
|                 |                                |                    |                    |                       |                        |                        |                             |
| 0732            | VEHICLES                       |                    |                    |                       |                        |                        |                             |
| 0732            | School Bus Purchases           | 567,600            | 565,770            | 849,150               | 849,150                | 849,150                | 0                           |
|                 |                                |                    |                    |                       |                        |                        |                             |
| 0732A           | TRUCKS/AUTOS                   | 25,000             |                    | 30,000                | 30,000                 | 30,000                 | 0                           |
| 0732A           | Fleet Vehicle Purchases        | 25,000             | 0                  | 30,000                | 30,000                 | 30,000                 | 0                           |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

**GENERAL FUND**      **FUND: 1**

| Expenses                              | Last Yr.<br>Budget  | Last Yr.<br>Actual  | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|---------------------------------------|---------------------|---------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>0810 DUES &amp; FEES</b>           | 30,873              | 65,333              | 29,993                | 29,718                 | 29,718                 | (275)                       |
| <b>0891 GRADUATION EXPENSES</b>       | 18,064              | 11,808              | 23,064                | 23,064                 | 23,064                 | 0                           |
| <b>0892 OPEN HOUSE/PARENT MTGS</b>    |                     |                     |                       | 0                      | 0                      | 0                           |
| <b>0893 UNIFORMS</b>                  | 5,600               | 6,915               | 7,876                 | 7,876                  | 7,876                  | 0                           |
| <b>0894 INSTRUCTIONAL FIELD TRIPS</b> | 14,385              | (57,956)            | 119,984               | 119,984                | 83,389                 | (36,595)                    |
| <b>0899 OTHER MISCELLANEOUS</b>       | 5,250               | 987                 | 5,250                 | 5,250                  | 5,250                  | 0                           |
| <b>0800's Miscellaneous</b>           | <b>74,172</b>       | <b>27,085</b>       | <b>186,167</b>        | <b>185,892</b>         | <b>149,297</b>         | <b>(36,870)</b>             |
| <b>0840 CONTINGENCY</b>               | <b>12,052,150</b>   |                     | <b>11,642,484</b>     | <b>2,491,505</b>       | <b>7,565,821</b>       | <b>(4,076,663)</b>          |
| <b>0840 Contingency</b>               | <b>12,052,150</b>   | <b>0</b>            | <b>11,642,484</b>     | <b>2,491,505</b>       | <b>7,565,821</b>       | <b>(4,076,663)</b>          |
| <b>0910 FUND TRANSFERS OUT</b>        | <b>152,000</b>      | <b>126,372</b>      | <b>140,264</b>        | <b>156,000</b>         | <b>140,264</b>         | <b>0</b>                    |
| <b>0900's Fund Transfers</b>          | <b>152,000</b>      | <b>126,372</b>      | <b>140,264</b>        | <b>156,000</b>         | <b>140,264</b>         | <b>0</b>                    |
| <b>TOTAL Expenses</b>                 | <b>\$59,553,470</b> | <b>\$44,569,810</b> | <b>\$62,899,969</b>   | <b>\$53,185,920</b>    | <b>\$58,472,905</b>    | <b>(\$4,427,064)</b>        |
| <b>TOTALS for FUND: 1</b>             | <b>(57,008)</b>     | <b>359,864</b>      | <b>(5,000)</b>        | <b>0</b>               | <b>0</b>               | <b>5,000</b>                |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**STATE AND FEDERAL GRANTFUND: 2**

| <b>Revenues</b>                           |                                   | <b>Last Yr.<br/>Budget</b> | <b>Last Yr.<br/>Actual</b> | <b>Current Yr.<br/>Budget</b> | <b>Next Yr.<br/>DRAFT Bud.</b> | <b>Next Yr.<br/>TENTATIVE.</b> | <b>Change from<br/>Current Year</b> |
|-------------------------------------------|-----------------------------------|----------------------------|----------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| <b>1920 CONTRIBUTIONS/DONATIONS</b>       |                                   |                            |                            |                               |                                |                                |                                     |
| <b>1900's</b>                             | <b>Other Local Revenue</b>        | 0                          | (802)                      | (2,200)                       | 0                              | 0                              | 2,200                               |
|                                           |                                   |                            | (802)                      | (2,200)                       | 0                              | 0                              | 2,200                               |
| <b>3124 DIST VOCATIONAL SCHOOL</b>        |                                   |                            |                            |                               |                                |                                |                                     |
| <b>3124</b>                               | <b>HCTC State Funding</b>         | 0                          | 0                          | 0                             | 0                              | (878,916)                      | (878,916)                           |
|                                           |                                   |                            |                            |                               |                                | (878,916)                      | (878,916)                           |
| <b>3200 RESTRICTED STATE REVENUE</b>      |                                   |                            |                            |                               |                                |                                |                                     |
| <b>3200's</b>                             | <b>Restricted State Revenue</b>   | 0                          | 0                          | 0                             | 0                              | (2,074,522)                    | (2,074,522)                         |
|                                           |                                   |                            |                            |                               |                                | (2,074,522)                    | (2,074,522)                         |
| <b>4500 RESTRICTED FED THRU STATE</b>     |                                   |                            |                            |                               |                                |                                |                                     |
| <b>4500's</b>                             | <b>Restricted Federal Revenue</b> | 0                          | 0                          | 0                             | 0                              | (4,082,764)                    | (4,082,764)                         |
|                                           |                                   |                            |                            |                               |                                | (4,082,764)                    | (4,082,764)                         |
| <b>4700 FEDERAL REV THRU INTERMED SRC</b> |                                   |                            |                            |                               |                                |                                |                                     |
| <b>4700's</b>                             | <b>NOT DEFINED</b>                | 0                          | 0                          | 0                             | 0                              | (40,159)                       | (40,159)                            |
|                                           |                                   |                            |                            |                               |                                | (40,159)                       | (40,159)                            |
| <b>5210 FUND TRANSFER</b>                 |                                   |                            |                            |                               |                                |                                |                                     |
| <b>5200's</b>                             | <b>Interfund Transfers</b>        | 0                          | 0                          | 0                             | 0                              | (140,264)                      | (140,264)                           |
|                                           |                                   |                            |                            |                               |                                | (140,264)                      | (140,264)                           |
| <b>TOTAL Revenues</b>                     |                                   | <b>\$0</b>                 | <b>(\$802)</b>             | <b>(\$2,200)</b>              | <b>\$0</b>                     | <b>\$(7,216,625)</b>           | <b>(\$7,214,425)</b>                |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**STATE AND FEDERAL GRANTFUND: 2**

**Expenses**

|                                                | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|------------------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>0110D FRYSC DIRECTOR SALARY</b>             |                    |                    |                       | 0                      | 323,985                | 323,985                     |
| <b>0112B SUPPLEMENTAL BONUS</b>                |                    |                    |                       | 0                      | 25                     | 25                          |
| <b>0112O Optional Days</b>                     |                    |                    |                       | 0                      | 2,745                  | 2,745                       |
| <b>0113 OTHER CERTIFIED PERM SALARY</b>        |                    |                    |                       | 0                      | 127,205                | 127,205                     |
| <b>0131 Other Classified Pay</b>               |                    |                    |                       | 0                      | 14,484                 | 14,484                      |
| <b>0170 CLASSIFIED/PARAPROF SALARY</b>         |                    |                    |                       | 0                      | 1,000                  | 1,000                       |
| <b>0100's Other Salaries &amp; Substitutes</b> | 0                  | 0                  | 0                     | 0                      | 469,444                | 469,444                     |
| <b>0110 CERTIFIED PERMANENT SALARY</b>         |                    |                    |                       | 0                      | 5,165,146              | 5,165,146                   |
| <b>0111 EXTENDED DAY</b>                       |                    |                    |                       | 0                      | 34,582                 | 34,582                      |
| <b>0112 EXTRA SERVICE</b>                      |                    |                    |                       | 0                      | 150,520                | 150,520                     |
| <b>0113S STIPENDS</b>                          |                    |                    |                       | 0                      | 28,104                 | 28,104                      |
| <b>0120 CERTIFIED SUBSTITUTE SALARY</b>        |                    |                    |                       | 0                      | 3,000                  | 3,000                       |
| <b>0110 Certified Salaries / Personnel</b>     | 0                  | 0                  | 0                     | 0                      | 5,381,352              | 5,381,352                   |
| <b>0130 CLASSIFIED REGULAR SALARY</b>          |                    |                    |                       | 0                      | 97,128                 | 97,128                      |
| <b>0130 Classified Salaries / Personnel</b>    | 0                  | 0                  | 0                     | 0                      | 97,128                 | 97,128                      |
| <b>0221 EMPLOYER FICA CONTRIBUTION</b>         |                    |                    |                       | 0                      | 4,300                  | 4,300                       |
| <b>0222 EMPLOYER MEDICARE CONTRIBUTION</b>     |                    |                    |                       | 0                      | 20,582                 | 20,582                      |
| <b>0231 KTRS EMPLOYER CONTRIBUTION</b>         |                    |                    |                       | 0                      | 136,738                | 136,738                     |
| <b>0232 CERS EMPLOYER CONTRIBUTION</b>         |                    |                    |                       | 0                      | 11,220                 | 11,220                      |
| <b>0251 STATE UNEMPLOYMENT INSURANCE</b>       |                    |                    |                       | 0                      | 1,884                  | 1,884                       |
| <b>0253 KSBA UNEMPLOYMENT INSURANCE</b>        |                    |                    |                       | 0                      | 2,361                  | 2,361                       |
| <b>0260 WORKMENS COMPENSATION</b>              |                    |                    |                       | 0                      | 5,787                  | 5,787                       |
| <b>0294 Federally Funded Health Care</b>       |                    |                    |                       | 0                      | 129,512                | 129,512                     |
| <b>0295 Federal Funded Life Insurance</b>      |                    |                    |                       | 0                      | 265                    | 265                         |
| <b>0296 Federal Funded State Admin Fee</b>     |                    |                    |                       | 0                      | 1,222                  | 1,222                       |
| <b>0297 Federally Funded Flex Spending</b>     |                    |                    |                       | 0                      | 2,304                  | 2,304                       |
| <b>0200's Employee Benefits</b>                | 0                  | 0                  | 0                     | 0                      | 316,176                | 316,176                     |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**STATE AND FEDERAL GRANTFUND: 2**

|                 |                                 | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-----------------|---------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Expenses</b> |                                 |                    |                    |                       |                        |                        |                             |
| 0322            | EDUCATION CONSULTANT            |                    |                    |                       | 0                      | 54,753                 | 54,753                      |
| 0338            | REGISTRATION FEES               |                    |                    |                       | 0                      | 22,665                 | 22,665                      |
| 0339            | OTH PROF TRAINING & DEV SVCS    |                    |                    |                       | 0                      | 3,500                  | 3,500                       |
| 0345            | MEDICAL SERVICES                |                    |                    |                       | 0                      | 9,500                  | 9,500                       |
| 0349            | OTHER PROFESSIONAL SERVICES     |                    |                    |                       | 0                      | 6,000                  | 6,000                       |
| 0300's          | Purchased Professional Services | 0                  | 0                  | 0                     | 0                      | 96,418                 | 96,418                      |
| 0432            | TECH-RELATED REPS & MAINT       |                    |                    |                       | 0                      | 360                    | 360                         |
| 0435            | VEHICLE REPAIR & MAINT          |                    |                    |                       | 0                      | 800                    | 800                         |
| 0400's          | Purchased Property Services     | 0                  | 0                  | 0                     | 0                      | 1,160                  | 1,160                       |
| 0524            | FLEET INSURANCE                 |                    |                    |                       | 0                      | 850                    | 850                         |
| 0531            | POSTAGE & PO BOX RENT           |                    |                    |                       | 0                      | 850                    | 850                         |
| 0532            | TELEPHONE                       |                    |                    |                       | 0                      | 2,807                  | 2,807                       |
| 0534            | CELL PHONE SERVICES             |                    |                    |                       | 0                      | 1,100                  | 1,100                       |
| 0549            | Other Advertising               |                    |                    |                       | 0                      | 2,501                  | 2,501                       |
| 0553            | PRINT/BIND - PUBLICATIONS       |                    |                    |                       | 0                      | 350                    | 350                         |
| 0581            | TRAVEL - IN DISTRICT            |                    |                    |                       | 0                      | 5,710                  | 5,710                       |
| 0582            | TRAVEL - OUT OF DISTRICT        |                    |                    |                       | 0                      | 54,732                 | 54,732                      |
| 0584            | TRAVEL - OUT OF STATE           |                    |                    |                       | 0                      | 12,500                 | 12,500                      |
| 0585            | TRAVEL - MEALS                  |                    |                    |                       | 0                      | 1,050                  | 1,050                       |
| 0586            | TRAVEL - HOTELS                 |                    |                    |                       | 0                      | 16,850                 | 16,850                      |
| 0500's          | Other Services and Insurances   | 0                  | 0                  | 0                     | 0                      | 99,300                 | 99,300                      |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**STATE AND FEDERAL GRANTFUND: 2**

|                 |                                | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-----------------|--------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Expenses</b> |                                |                    |                    |                       |                        |                        |                             |
| 0610            | GENERAL SUPPLIES               |                    | 802                | 2,200                 | 0                      | 109,315                | 107,115                     |
| 0616            | FOOD NON INSTR NON FOOD SVC    |                    |                    |                       | 0                      | 21,039                 | 21,039                      |
| 0617            | FOOD INSTR NON FOOD SERVICE    |                    |                    |                       | 0                      | 800                    | 800                         |
| 0626            | GASOLINE                       |                    |                    |                       | 0                      | 900                    | 900                         |
| 0642            | PERIODICALS & NEWSPAPERS       |                    |                    |                       | 0                      | 4,000                  | 4,000                       |
| 0643            | SUPPLEMENTARY BKS/STUDY GUIDES |                    |                    |                       | 0                      | 722                    | 722                         |
| 0644            | TEXTBOOKS                      |                    |                    |                       | 0                      | 26,923                 | 26,923                      |
| 0646            | TESTS                          |                    |                    |                       | 0                      | 6,000                  | 6,000                       |
| 0647            | REFERENCE MATERIALS            |                    |                    |                       | 0                      | 2,000                  | 2,000                       |
| 0650            | Supplies - Technology          |                    |                    |                       | 0                      | 6,029                  | 6,029                       |
| 0673            | FEES/REGISTRATIONS (ACTIVITY)  |                    |                    |                       | 0                      | 500                    | 500                         |
| 0674            | AWARDS                         |                    |                    |                       | 0                      | 7,750                  | 7,750                       |
| 0675            | ORGANIZATION SUPPLIES          |                    |                    |                       | 0                      | 11,013                 | 11,013                      |
| 0679            | OTHER STUDENT ACTIVITIES       |                    |                    |                       | 0                      | 35,583                 | 35,583                      |
| 0680            | WELFARE (FOOD/CLOTHES/UTIL)    |                    |                    |                       | 0                      | 14,389                 | 14,389                      |
| 0692            | MEDICAL SUPPLIES               |                    |                    |                       | 0                      | 68,501                 | 68,501                      |
| 0697            | OTHER SUPPLIES & MATERIALS     |                    |                    |                       | 0                      | 4,800                  | 4,800                       |
| 0600's          | Supplies, Materials, Textbooks | 0                  | 802                | 2,200                 | 0                      | 320,264                | 318,064                     |
| 0733            | FURNITURE & FIXTURES           |                    |                    |                       | 0                      | 750                    | 750                         |
| 0734            | TECH-RELATED HARDWARE          |                    |                    |                       | 0                      | 37,959                 | 37,959                      |
| 0735            | TECH SOFTWARE                  |                    |                    |                       | 0                      | 312,928                | 312,928                     |
| 0738            | INSTRUCTIONAL EQUIPMENT        |                    |                    |                       | 0                      | 1,500                  | 1,500                       |
| 0700's          | Property and Fixed Assets      | 0                  | 0                  | 0                     | 0                      | 353,137                | 353,137                     |
| 0810            | DUES & FEES                    |                    |                    |                       | 0                      | 1,305                  | 1,305                       |
| 0891            | GRADUATION EXPENSES            |                    |                    |                       | 0                      | 1,500                  | 1,500                       |
| 0892            | OPEN HOUSE/PARENT MTGS         |                    |                    |                       | 0                      | 55,505                 | 55,505                      |
| 0894            | INSTRUCTIONAL FIELD TRIPS      |                    |                    |                       | 0                      | 17,850                 | 17,850                      |
| 0896            | STUDENT WAGES                  |                    |                    |                       | 0                      | 2,500                  | 2,500                       |
| 0898            | EXTRA-CURRICULAR FIELD TRIPS   |                    |                    |                       | 0                      | 1,500                  | 1,500                       |
| 0800's          | Miscellaneous                  | 0                  | 0                  | 0                     | 0                      | 80,160                 | 80,160                      |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

**STATE AND FEDERAL GRANTFUND: 2**

| Expenses           |                | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|--------------------|----------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0913               | INDIRECT COSTS |                    |                    |                       | 0                      | 2,087                  | 2,087                       |
| 0900's             | Fund Transfers | 0                  | 0                  | 0                     | 0                      | 2,087                  | 2,087                       |
| TOTAL Expenses     |                | \$0                | \$802              | \$2,200               | \$0                    | \$7,216,625            | \$7,214,425                 |
| TOTALS for FUND: 2 |                | 0                  | 0                  | 0                     | 0                      | 0                      | 0                           |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**CAPITAL OUTLAY**      **FUND:310**

|                                       | Last Yr.<br>Budget   | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|---------------------------------------|----------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Revenues</b>                       |                      |                    |                       |                        |                        |                             |
| 0999 <i>BEG BALANCE CARRY FORWARD</i> | (731,402)            |                    | (731,402)             | (731,402)              | (731,402)              | 0                           |
| 0999 Beginning Balance                | (731,402)            | 0                  | (731,402)             | (731,402)              | (731,402)              | 0                           |
|                                       |                      |                    |                       |                        |                        |                             |
| 1510 <i>INTEREST ON INVESTMENTS</i>   | (7,500)              | (5,791)            | (7,500)               | (7,500)                | (7,500)                | 0                           |
| 1500's Investment Earnings            | (7,500)              | (5,791)            | (7,500)               | (7,500)                | (7,500)                | 0                           |
|                                       |                      |                    |                       |                        |                        |                             |
| 3200 <i>RESTRICTED STATE REVENUE</i>  | (631,860)            | (634,624)          | (648,376)             | (642,250)              | (642,250)              | 6,126                       |
| 3200's Restricted State Revenue       | (631,860)            | (634,624)          | (648,376)             | (642,250)              | (642,250)              | 6,126                       |
|                                       |                      |                    |                       |                        |                        |                             |
| <b>TOTAL Revenues</b>                 | <b>(\$1,370,762)</b> | <b>(\$640,415)</b> | <b>(\$1,387,278)</b>  | <b>\$(1,381,152)</b>   | <b>\$(1,381,152)</b>   | <b>\$6,126</b>              |
| <b>Expenses</b>                       |                      |                    |                       |                        |                        |                             |
| 0840 <i>CONTINGENCY</i>               | 1,370,762            |                    | 566,278               | 1,381,152              | 1,381,152              | 814,874                     |
| 0840 Contingency                      | 1,370,762            | 0                  | 566,278               | 1,381,152              | 1,381,152              | 814,874                     |
|                                       |                      |                    |                       |                        |                        |                             |
| 0910 <i>FUND TRANSFERS OUT</i>        |                      |                    | 821,000               | 0                      | 0                      | (821,000)                   |
| 0914 <i>FOR DEBT SERVICE</i>          |                      |                    |                       | 0                      | 0                      | 0                           |
| 0900's Fund Transfers                 | 0                    | 0                  | 821,000               | 0                      | 0                      | (821,000)                   |
|                                       |                      |                    |                       |                        |                        |                             |
| <b>TOTAL Expenses</b>                 | <b>\$1,370,762</b>   | <b>\$0</b>         | <b>\$1,387,278</b>    | <b>\$1,381,152</b>     | <b>\$1,381,152</b>     | <b>(\$6,126)</b>            |
| <b>TOTALS for FUND: 310</b>           | <b>0</b>             | <b>(640,415)</b>   | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>                    |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

## **SPECIAL VOTED BUILDING FUND:320**

| <b>Revenues</b>         |                                  | <b>Last Yr.<br/>Budget</b> | <b>Last Yr.<br/>Actual</b> | <b>Current Yr.<br/>Budget</b> | <b>Next Yr.<br/>DRAFT Bud.</b> | <b>Next Yr.<br/>TENTATIVE.</b> | <b>Change from<br/>Current Year</b> |
|-------------------------|----------------------------------|----------------------------|----------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| 0999                    | <b>BEG BALANCE CARRY FORWARD</b> | (769,403)                  |                            | (769,403)                     | (745,406)                      | (745,406)                      | 23,997                              |
| 0999                    | Beginning Balance                | (769,403)                  | 0                          | (769,403)                     | (745,406)                      | (745,406)                      | 23,997                              |
| 1111                    | <b>GENERAL PROPERTY TAX</b>      | (1,359,534)                | (1,359,534)                | (1,422,043)                   | (1,446,102)                    | (1,446,102)                    | (24,059)                            |
| 1100's                  | Local Taxes                      | (1,359,534)                | (1,359,534)                | (1,422,043)                   | (1,446,102)                    | (1,446,102)                    | (24,059)                            |
| 1510                    | <b>INTEREST ON INVESTMENTS</b>   | (8,000)                    | (372)                      | (8,000)                       | (8,000)                        | (8,000)                        | 0                                   |
| 1500's                  | Investment Earnings              | (8,000)                    | (372)                      | (8,000)                       | (8,000)                        | (8,000)                        | 0                                   |
| 3200                    | <b>RESTRICTED STATE REVENUE</b>  | (945,177)                  | (898,974)                  | (928,319)                     | (882,054)                      | (882,054)                      | 46,265                              |
| 3200's                  | Restricted State Revenue         | (945,177)                  | (898,974)                  | (928,319)                     | (882,054)                      | (882,054)                      | 46,265                              |
| <b>TOTAL</b>            | <b>Revenues</b>                  | <b>(\$3,082,114)</b>       | <b>(\$2,258,880)</b>       | <b>(\$3,127,765)</b>          | <b>\$(3,081,562)</b>           | <b>\$(3,081,562)</b>           | <b>\$46,203</b>                     |
| <b>Expenses</b>         |                                  |                            |                            |                               |                                |                                |                                     |
| 0840                    | <b>CONTINGENCY</b>               | 1,138,817                  |                            |                               | 1,076,978                      | 1,076,978                      | 1,076,978                           |
| 0840                    | Contingency                      | 1,138,817                  | 0                          | 0                             | 1,076,978                      | 1,076,978                      | 1,076,978                           |
| 0910                    | <b>FUND TRANSFERS OUT</b>        |                            |                            | 1,200,000                     | 0                              | 0                              | (1,200,000)                         |
| 0914                    | <b>FOR DEBT SERVICE</b>          | 1,943,297                  | 2,125,899                  | 1,927,765                     | 2,004,584                      | 2,004,584                      | 76,819                              |
| 0900's                  | Fund Transfers                   | 1,943,297                  | 2,125,899                  | 3,127,765                     | 2,004,584                      | 2,004,584                      | (1,123,181)                         |
| <b>TOTAL</b>            | <b>Expenses</b>                  | <b>\$3,082,114</b>         | <b>\$2,125,899</b>         | <b>\$3,127,765</b>            | <b>\$3,081,562</b>             | <b>\$3,081,562</b>             | <b>(\$46,203)</b>                   |
| <b>TOTALS for FUND:</b> | <b>320</b>                       | <b>0</b>                   | <b>(132,981)</b>           | <b>0</b>                      | <b>0</b>                       | <b>0</b>                       | <b>0</b>                            |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**BOND PAYMENT FUND      FUND:400**

**Revenues**

|                                      | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|--------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>1510 INTEREST ON INVESTMENTS</b>  |                    |                    |                       |                        |                        |                             |
| 1500's Investment Earnings           | 0                  | (6)                | 0                     | 0                      | 0                      | 0                           |
|                                      |                    | (6)                | 0                     | 0                      | 0                      | 0                           |
| <b>3200 RESTRICTED STATE REVENUE</b> |                    | (586,283)          |                       |                        |                        |                             |
| 3200's Restricted State Revenue      | 0                  | (586,283)          | 0                     | 0                      | 0                      | 0                           |
| <b>5110 BOND PRINCIPAL PROCEEDS</b>  |                    |                    |                       |                        |                        |                             |
| 5100's Bond Sale Proceeds            | 0                  | 0                  | 0                     | 0                      | 0                      | 0                           |
| <b>5210 FUND TRANSFER</b>            | (1,943,297)        | (2,125,899)        | (2,028,582)           | (2,004,584)            | (2,004,584)            | 23,998                      |
| 5200's Interfund Transfers           | (1,943,297)        | (2,125,899)        | (2,028,582)           | (2,004,584)            | (2,004,584)            | 23,998                      |

**TOTAL Revenues**

|  |                      |                      |                      |                      |                      |                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------|
|  | <u>(\$1,943,297)</u> | <u>(\$2,712,188)</u> | <u>(\$2,028,582)</u> | <u>\$(2,004,584)</u> | <u>\$(2,004,584)</u> | <u>\$23,998</u> |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------|

**Expenses**

|                                        |                    |                    |                    |                    |                    |                   |
|----------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| <b>0344 FINANCIAL SERVICES</b>         | 17,500             | 24,595             | 17,500             | 17,500             | 17,500             | 0                 |
| 0300's Purchased Professional Services | 17,500             | 24,595             | 17,500             | 17,500             | 17,500             | 0                 |
| <b>0831A REDEMPTION OF PRINCIPAL</b>   | 1,366,960          | 1,366,960          | 1,420,027          | 1,466,536          | 1,466,536          | 46,509            |
| 0832 INTEREST                          | 558,837            | 907,593            | 591,055            | 520,548            | 520,548            | (70,507)          |
| 0800's Miscellaneous                   | 1,925,797          | 2,274,553          | 2,011,082          | 1,987,084          | 1,987,084          | (23,998)          |
| <b>0831 REDEMPTION OF PRINCIPAL</b>    |                    | 413,040            |                    | 0                  | 0                  | 0                 |
| 0831 Bond Interest Payments            | 0                  | 413,040            | 0                  | 0                  | 0                  | 0                 |
| <b>TOTAL Expenses</b>                  | <u>\$1,943,297</u> | <u>\$2,712,188</u> | <u>\$2,028,582</u> | <u>\$2,004,584</u> | <u>\$2,004,584</u> | <u>(\$23,998)</u> |
| <b>TOTALS for FUND: 400</b>            | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>0</u>          |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**CHILD NUTRITION**      **FUND: 51**

|                                      | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|--------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Revenues</b>                      |                    |                    |                       |                        |                        |                             |
| 0999R Beg Bal - Restricted           | (1,690,489)        |                    | (1,917,574)           | (1,917,574)            | (1,917,574)            | 0                           |
| 0999U Beg Bal - Unassigned           | (70,523)           |                    | (70,523)              | (70,523)               | (70,523)               | 0                           |
| 0900's Fund Transfers                | (1,761,012)        | 0                  | (1,988,097)           | (1,988,097)            | (1,988,097)            | 0                           |
| 1510 INTEREST ON INVESTMENTS         | (18,000)           | (9,140)            | (18,000)              | (18,000)               | (18,000)               | 0                           |
| 1500's Investment Earnings           | (18,000)           | (9,140)            | (18,000)              | (18,000)               | (18,000)               | 0                           |
| 1611 REIMBURSABLE SCHOOL LUNCH PRG   | (73,950)           | (1,216,436)        | (73,950)              | (73,950)               | (73,950)               | 0                           |
| 1612 REIMBURSABLE SCH BREAKFAST PRG  | (76,150)           | (1,685)            | (76,150)              | (76,150)               | (76,150)               | 0                           |
| 1621 NON-REIMBURSABLE LUNCH PRG      | (865,300)          | (14,872)           | (865,300)             | (865,300)              | (865,300)              | 0                           |
| 1622 NON-REIMBURSABLE BREAKFAST PRG  | (303,950)          | (1,328)            | (303,950)             | (303,950)              | (303,950)              | 0                           |
| 1624 NON-REIMBURSABLE A LA CARTE PRG | (97,975)           | (65,854)           | (97,975)              | (97,975)               | (97,975)               | 0                           |
| 1631 CATERING                        | (30,215)           | (18,400)           | (30,215)              | (30,215)               | (30,215)               | 0                           |
| 1600's Food Service Receipts         | (1,447,540)        | (1,318,575)        | (1,447,540)           | (1,447,540)            | (1,447,540)            | 0                           |
| 1990 MISCELLANEOUS REVENUE           | (22,075)           | (35,828)           | (22,075)              | (22,075)               | (22,075)               | 0                           |
| 1994 RETURN FOR INSUFFICIENT CHECKS  | (100)              | (28)               | (100)                 | (100)                  | (100)                  | 0                           |
| 1900's Other Local Revenue           | (22,175)           | (35,856)           | (22,175)              | (22,175)               | (22,175)               | 0                           |
| 3200 RESTRICTED STATE REVENUE        | (39,000)           | (37,585)           | (39,000)              | (39,000)               | (39,000)               | 0                           |
| 3200's Restricted State Revenue      | (39,000)           | (37,585)           | (39,000)              | (39,000)               | (39,000)               | 0                           |
| 4500 RESTRICTED FED THRU STATE       | (2,103,650)        | (2,308,390)        | (2,103,650)           | (2,103,650)            | (2,103,650)            | 0                           |
| 4500S RESTRICTED FEDERAL SUMMER FEED | (75,000)           | (63,914)           | (75,000)              | (75,000)               | (75,000)               | 0                           |
| 4500's Restricted Federal Revenue    | (2,178,650)        | (2,372,304)        | (2,178,650)           | (2,178,650)            | (2,178,650)            | 0                           |
| 4950 CHILD NUTR PRG DONATED COMMOD   | (250,000)          | (232,774)          | (250,000)             | (250,000)              | (250,000)              | 0                           |
| 4900's NOT DEFINED                   | (250,000)          | (232,774)          | (250,000)             | (250,000)              | (250,000)              | 0                           |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

CHILD NUTRITION FUND: 51

|                | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|----------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| TOTAL Revenues | (\$5,716,377)      | (\$4,006,230)      | (\$5,943,462)         | \$(5,943,462)          | \$(5,943,462)          | \$0                         |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**CHILD NUTRITION**      **FUND: 51**

**Expenses**

|                                                | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|------------------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>0130S CLASSIFIED SALARY SUMMER FEED</b>     |                    |                    |                       |                        |                        |                             |
| 0131 Other Classified Pay                      |                    | 18,872             |                       | 0                      | 0                      | 0                           |
|                                                |                    | 12,696             |                       | 0                      | 0                      | 0                           |
| <b>0100's Other Salaries &amp; Substitutes</b> | 0                  | 31,568             | 0                     | 0                      | 0                      | 0                           |
| <b>0130 CLASSIFIED REGULAR SALARY</b>          | 1,202,561          | 1,133,135          | 1,294,740             | 1,300,566              | 1,300,566              | 5,826                       |
| 0140 CLASSIFIED OVERTIME SALARY                | 6,502              | 413                | 7,271                 | 7,271                  | 7,271                  | 0                           |
| 0150 CLASSIFIED SUBSTITUTE SALARY              | 40,356             | 38,167             | 42,944                | 42,944                 | 42,944                 | 0                           |
| <b>0130 Classified Salaries / Personnel</b>    | 1,249,419          | 1,171,715          | 1,344,955             | 1,350,781              | 1,350,781              | 5,826                       |
| <b>0221 EMPLOYER FICA CONTRIBUTION</b>         | 71,539             | 63,448             | 77,610                | 78,464                 | 78,464                 | 854                         |
| 0222 EMPLOYER MEDICARE CONTRIBUTION            | 16,244             | 14,840             | 17,478                | 17,670                 | 17,670                 | 192                         |
| 0232 CERS EMPLOYER CONTRIBUTION                | 228,151            | 220,063            | 245,590               | 238,223                | 238,223                | (7,368)                     |
| 0251 STATE UNEMPLOYMENT INSURANCE              | 5,376              | 5,952              | 5,755                 | 5,755                  | 5,755                  | 0                           |
| 0260 WORKMENS COMPENSATION                     | 24,194             | 25,879             | 26,045                | 26,045                 | 26,045                 | 0                           |
| <b>0200's Employee Benefits</b>                | 345,504            | 330,182            | 372,477               | 366,156                | 366,156                | (6,322)                     |
| <b>0319 OTHER ADMINISTRATIVE SERVICE</b>       |                    | 953                |                       | 0                      | 0                      | 0                           |
| 0335 OTHER PROFESSIONAL CONSULTANT             |                    | 9,572              |                       | 0                      | 0                      | 0                           |
| 0338 REGISTRATION FEES                         | 7,944              | 4,060              | 8,456                 | 8,456                  | 8,456                  | 0                           |
| 0339 OTH PROF TRAINING & DEV SVCS              | 6,550              | 3,657              | 13,100                | 13,100                 | 13,100                 | 0                           |
| 0342 AUDITING SERVICES                         | 2,550              | 1,610              | 2,550                 | 2,550                  | 2,550                  | 0                           |
| 0349 OTHER PROFESSIONAL SERVICES               | 510                | 2,818              | 510                   | 510                    | 510                    | 0                           |
| <b>0300's Purchased Professional Services</b>  | 17,554             | 22,670             | 24,616                | 24,616                 | 24,616                 | 0                           |
| <b>0432 TECH-RELATED REPS &amp; MAINT</b>      | 10,900             | 55                 | 10,900                | 10,900                 | 10,900                 | 0                           |
| 0433 EQUIPMENT REPAIR & MAINT                  |                    |                    |                       | 0                      | 0                      | 0                           |
| 0442 EQUIPMENT & VEHICLE RENT                  |                    | 2,322              |                       | 0                      | 0                      | 0                           |
| <b>0400's Purchased Property Services</b>      | 10,900             | 2,377              | 10,900                | 10,900                 | 10,900                 | 0                           |

# HENDERSON COUNTY BOARD OF EDUCATION

## TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

### CHILD NUTRITION FUND: 51

| Expenses                              | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|---------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0531 POSTAGE & PO BOX RENT            | 1,000              | 38                 | 1,000                 | 1,000                  | 1,000                  | 0                           |
| 0532 TELEPHONE                        |                    | 54                 |                       | 0                      | 0                      | 0                           |
| 0534 CELL PHONE SERVICES              |                    | 208                |                       | 0                      | 0                      | 0                           |
| 0538 SHIPPING/DELIVERY/FREIGHT SVCS   |                    |                    |                       | 0                      | 0                      | 0                           |
| 0542 NEWSPAPER ADVERTISING            |                    | 26                 |                       | 0                      | 0                      | 0                           |
| 0570 CONTRACT FOOD SERVICE MGMT       | 52,000             | 22,529             | 53,500                | 53,500                 | 53,500                 | 0                           |
| 0580 TRAVEL                           | 461                | 47                 | 461                   | 461                    | 461                    | 0                           |
| 0581 TRAVEL - IN DISTRICT             | 260                | 152                | 260                   | 260                    | 260                    | 0                           |
| 0581S TRAVEL SUMMER FEEDING           |                    | 521                |                       | 0                      | 0                      | 0                           |
| 0582 TRAVEL - OUT OF DISTRICT         | 6,050              | 10,922             | 6,050                 | 6,050                  | 6,050                  | 0                           |
| 0583 HAULING OF COMMODITIES           | 16,493             | 7,249              | 17,549                | 17,549                 | 17,549                 | 0                           |
| 0584 TRAVEL - OUT OF STATE            | 1,500              | 1,655              | 1,500                 | 1,500                  | 1,500                  | 0                           |
| 0585 TRAVEL - MEALS                   | 300                | 130                | 300                   | 300                    | 300                    | 0                           |
| 0586 TRAVEL - HOTELS                  | 3,861              | 4,305              | 7,721                 | 7,721                  | 7,721                  | 0                           |
| 0591 SVC PRCH ANT DST/ED A Y W/IN ST  | 28,450             |                    | 29,950                | 29,950                 | 29,950                 | 0                           |
| 0500's Other Services and Insurances  | 110,375            | 47,836             | 118,291               | 118,291                | 118,291                | 0                           |
| 0610 GENERAL SUPPLIES                 | 140,737            | 191,808            | 148,814               | 148,814                | 148,814                | 0                           |
| 0610P GENERAL SUPPLIES-PROMOTIONS     | 4,100              | 27,017             | 4,356                 | 4,356                  | 4,356                  | 0                           |
| 0616 FOOD NON INSTR NON FOOD SVC      |                    | (101)              |                       | 0                      | 0                      | 0                           |
| 0626 GASOLINE                         |                    | 1,036              |                       | 0                      | 0                      | 0                           |
| 0630 FOOD                             | 1,574,768          | 1,559,310          | 1,640,183             | 1,640,183              | 1,640,183              | 0                           |
| 0630C FOOD - COMMODITIES              | 327,000            | 232,771            | 327,000               | 327,000                | 327,000                | 0                           |
| 0631 CATERING                         | 2,000              |                    | 2,000                 | 2,000                  | 2,000                  | 0                           |
| 0635 MILK                             | 190,000            | 227,753            | 200,000               | 200,000                | 200,000                | 0                           |
| 0636 IN SERVICE                       |                    | 344                |                       | 0                      | 0                      | 0                           |
| 0639 OTHER                            |                    |                    |                       | 0                      | 0                      | 0                           |
| 0650 Supplies - Technology            | 10,560             | 12,014             | 11,993                | 11,993                 | 11,993                 | 0                           |
| 0695 Furniture/Fixture Supplies       | 2,000              | 50,266             | 9,600                 | 9,600                  | 9,600                  | 0                           |
| 0600's Supplies, Materials, Textbooks | 2,251,165          | 2,302,217          | 2,343,946             | 2,343,946              | 2,343,946              | 0                           |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

**CHILD NUTRITION**      **FUND: 51**

|                         |                           | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-------------------------|---------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Expenses</b>         |                           |                    |                    |                       |                        |                        |                             |
| 0731                    | MACHINERY                 | 2,900              |                    | 3,100                 | 3,100                  | 3,100                  | 0                           |
| 0733                    | FURNITURE & FIXTURES      | 42,000             | 45,641             | 52,000                | 52,000                 | 52,000                 | 0                           |
| 0734                    | TECH-RELATED HARDWARE     | 55,500             | 24,780             | 58,000                | 58,000                 | 58,000                 | 0                           |
| 0735                    | TECH SOFTWARE             | 11,000             |                    | 11,500                | 11,500                 | 11,500                 | 0                           |
| 0739                    | OTHER EQUIPMENT           | 88,000             | 64,637             | 90,500                | 90,500                 | 90,500                 | 0                           |
| 0700's                  | Property and Fixed Assets | 199,400            | 135,058            | 215,100               | 215,100                | 215,100                | 0                           |
| 0810                    | DUES & FEES               |                    |                    |                       |                        |                        |                             |
| 0893                    | UNIFORMS                  | 300                | 180                | 300                   | 300                    | 300                    | 0                           |
| 0894                    | INSTRUCTIONAL FIELD TRIPS | 150                |                    | 150                   | 150                    | 150                    | 0                           |
| 0899                    | OTHER MISCELLANEOUS       | 1,000              |                    | 1,000                 | 1,000                  | 1,000                  | 0                           |
| 0800's                  | Miscellaneous             | 4,575              |                    | 4,575                 | 4,575                  | 4,575                  | 0                           |
|                         |                           | 6,025              | 180                | 6,025                 | 6,025                  | 6,025                  | 0                           |
| 0840                    | CONTINGENCY               | 1,356,697          |                    | 1,316,102             | 1,316,597              | 1,316,597              | 495                         |
| 0840                    | Contingency               | 1,356,697          | 0                  | 1,316,102             | 1,316,597              | 1,316,597              | 495                         |
| 0913                    | INDIRECT COSTS            | 169,338            | 169,338            | 191,049               | 191,049                | 191,049                | 0                           |
| 0900's                  | Fund Transfers            | 169,338            | 169,338            | 191,049               | 191,049                | 191,049                | 0                           |
| <b>TOTAL</b>            | <b>Expenses</b>           | <b>\$5,716,377</b> | <b>\$4,213,141</b> | <b>\$5,943,462</b>    | <b>\$5,943,462</b>     | <b>\$5,943,462</b>     | <b>\$0</b>                  |
| <b>TOTALS for FUND:</b> | <b>51</b>                 | <b>0</b>           | <b>206,911</b>     | <b>0</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>                    |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

CHILD CARE FUND: 52

|                 |                                 | Last Yr.<br>Budget   | Last Yr.<br>Actual   | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-----------------|---------------------------------|----------------------|----------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Revenues</b> |                                 |                      |                      |                       |                        |                        |                             |
| 0999U           | Beg Bal - Unassigned            | (229,905)            |                      | (229,905)             | (229,905)              | (229,905)              | 0                           |
| 0900's          | Fund Transfers                  | (229,905)            | 0                    | (229,905)             | (229,905)              | (229,905)              | 0                           |
| 1810            | CHILD CARE REVENUE              | (1,146,500)          | (1,121,588)          | (1,146,500)           | (1,146,500)            | (1,146,500)            | 0                           |
| 1800's          | Community Services (Child Care) | (1,146,500)          | (1,121,588)          | (1,146,500)           | (1,146,500)            | (1,146,500)            | 0                           |
| <b>TOTAL</b>    | <b>Revenues</b>                 | <u>(\$1,376,405)</u> | <u>(\$1,121,588)</u> | <u>(\$1,376,405)</u>  | <u>\$(1,376,405)</u>   | <u>\$(1,376,405)</u>   | <u>\$0</u>                  |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**CHILD CARE**                      **FUND: 52**

|                 |                                 | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-----------------|---------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>Expenses</b> |                                 |                    |                    |                       |                        |                        |                             |
| 0110D           | FRYSC DIRECTOR SALARY           | 7,760              |                    | 7,954                 | 7,954                  | 7,954                  | 0                           |
| 0131            | Other Classified Pay            | 424                | 827                | 435                   | 435                    | 435                    | 0                           |
| 0100's          | Other Salaries & Substitutes    | 8,184              | 827                | 8,388                 | 8,388                  | 8,388                  | 0                           |
| 0112            | EXTRA SERVICE                   | 6,900              | 6,900              | 7,073                 | 7,073                  | 7,073                  | 0                           |
| 0110            | Certified Salaries / Personnel  | 6,900              | 6,900              | 7,073                 | 7,073                  | 7,073                  | 0                           |
| 0130            | CLASSIFIED REGULAR SALARY       | 786,000            | 765,502            | 805,650               | 809,275                | 809,275                | 3,625                       |
| 0140            | CLASSIFIED OVERTIME SALARY      | 1,124              | 47                 | 1,152                 | 1,152                  | 1,152                  | 0                           |
| 0150            | CLASSIFIED SUBSTITUTE SALARY    | 39,750             | 34,223             | 40,744                | 40,744                 | 40,744                 | 0                           |
| 0130            | Classified Salaries / Personnel | 826,874            | 799,771            | 847,546               | 851,171                | 851,171                | 3,625                       |
| 0221            | EMPLOYER FICA CONTRIBUTION      | 47,250             | 43,556             | 47,250                | 47,770                 | 47,770                 | 520                         |
| 0222            | EMPLOYER MEDICARE CONTRIBUTION  | 10,725             | 10,280             | 10,725                | 10,843                 | 10,843                 | 118                         |
| 0231            | KTRS EMPLOYER CONTRIBUTION      |                    | 35                 |                       | 0                      | 0                      | 0                           |
| 0232            | CERS EMPLOYER CONTRIBUTION      | 132,750            | 146,893            | 132,750               | 128,768                | 128,768                | (3,983)                     |
| 0251            | STATE UNEMPLOYMENT INSURANCE    | 3,775              | 3,663              | 3,775                 | 3,775                  | 3,775                  | 0                           |
| 0260            | WORKMENS COMPENSATION           | 10,020             | 8,677              | 10,020                | 10,020                 | 10,020                 | 0                           |
| 0200's          | Employee Benefits               | 204,520            | 213,103            | 204,520               | 201,175                | 201,175                | (3,345)                     |
| 0338            | REGISTRATION FEES               | 1,000              | 832                | 1,000                 | 1,000                  | 1,000                  | 0                           |
| 0345            | MEDICAL SERVICES                |                    | 5                  |                       | 0                      | 0                      | 0                           |
| 0349            | OTHER PROFESSIONAL SERVICES     |                    | 910                |                       | 0                      | 0                      | 0                           |
| 0300's          | Purchased Professional Services | 1,000              | 1,747              | 1,000                 | 1,000                  | 1,000                  | 0                           |
| 0449            | OTHER RENTAL                    | 415                |                    | 415                   | 415                    | 415                    | 0                           |
| 0400's          | Purchased Property Services     | 415                | 0                  | 415                   | 415                    | 415                    | 0                           |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**CHILD CARE**                      **FUND: 52**

**Expenses**

|                                              | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|----------------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>0531 POSTAGE &amp; PO BOX RENT</b>        |                    | 44                 |                       | 0                      | 0                      | 0                           |
| <b>0532 TELEPHONE</b>                        | 500                | 862                | 500                   | 500                    | 500                    | 0                           |
| <b>0534 CELL PHONE SERVICES</b>              | 325                | 229                | 325                   | 325                    | 325                    | 0                           |
| <b>0538 SHIPPING/DELIVERY/FREIGHT SVCS</b>   |                    |                    |                       | 0                      | 0                      | 0                           |
| <b>0580 TRAVEL</b>                           | 1,000              |                    | 1,000                 | 1,000                  | 1,000                  | 0                           |
| <b>0581 TRAVEL - IN DISTRICT</b>             |                    | 265                |                       | 0                      | 0                      | 0                           |
| <b>0582 TRAVEL - OUT OF DISTRICT</b>         | 1,000              | 1,931              | 1,000                 | 1,000                  | 1,000                  | 0                           |
| <b>0585 TRAVEL - MEALS</b>                   | 200                |                    | 200                   | 200                    | 200                    | 0                           |
| <b>0586 TRAVEL - HOTELS</b>                  | 400                | 322                | 400                   | 400                    | 400                    | 0                           |
| <b>0591 SVC PRCH ANT DST/ED AY W/IN ST</b>   | 2,400              |                    | 2,400                 | 2,400                  | 2,400                  | 0                           |
| <b>0500's Other Services and Insurances</b>  | <b>5,825</b>       | <b>3,653</b>       | <b>5,825</b>          | <b>5,825</b>           | <b>5,825</b>           | <b>0</b>                    |
| <b>0610 GENERAL SUPPLIES</b>                 | 27,500             | 23,795             | 27,538                | 27,538                 | 27,538                 | 0                           |
| <b>0616 FOOD NON INSTR NON FOOD SVC</b>      | 225                | 120                | 225                   | 225                    | 225                    | 0                           |
| <b>0617 FOOD INSTR NON FOOD SERVICE</b>      | 2,900              | 56,192             | 3,016                 | 3,016                  | 3,016                  | 0                           |
| <b>0617R SNACK REIMBUR FROM STATE</b>        |                    | (49,164)           |                       | 0                      | 0                      | 0                           |
| <b>0642 PERIODICALS &amp; NEWSPAPERS</b>     |                    | 160                |                       | 0                      | 0                      | 0                           |
| <b>0643 SUPPLEMENTARY BKS/STUDY GUIDES</b>   | 825                |                    | 825                   | 825                    | 825                    | 0                           |
| <b>0650 Supplies - Technology</b>            | 2,000              | 1,089              | 2,000                 | 2,000                  | 2,000                  | 0                           |
| <b>0679 OTHER STUDENT ACTIVITIES</b>         | 250                |                    | 250                   | 250                    | 250                    | 0                           |
| <b>0694 EQUIPMENT SUPPLIES/MATERIALS</b>     | 475                |                    | 475                   | 475                    | 475                    | 0                           |
| <b>0697 OTHER SUPPLIES &amp; MATERIALS</b>   |                    | 1,400              |                       | 0                      | 0                      | 0                           |
| <b>0600's Supplies, Materials, Textbooks</b> | <b>34,175</b>      | <b>33,592</b>      | <b>34,329</b>         | <b>34,329</b>          | <b>34,329</b>          | <b>0</b>                    |
| <b>0733 FURNITURE &amp; FIXTURES</b>         |                    | 723                |                       | 0                      | 0                      | 0                           |
| <b>0734 TECH-RELATED HARDWARE</b>            | 750                | 748                | 750                   | 750                    | 750                    | 0                           |
| <b>0739 OTHER EQUIPMENT</b>                  | 1,575              |                    | 1,575                 | 1,575                  | 1,575                  | 0                           |
| <b>0700's Property and Fixed Assets</b>      | <b>2,325</b>       | <b>1,471</b>       | <b>2,325</b>          | <b>2,325</b>           | <b>2,325</b>           | <b>0</b>                    |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

CHILD CARE                      FUND: 52

| Expenses         |                           | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|------------------|---------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0810             | DUES & FEES               | 1,875              | 2,050              | 1,875                 | 1,875                  | 1,875                  | 0                           |
| 0894             | INSTRUCTIONAL FIELD TRIPS | 1,000              | 562                | 1,000                 | 1,000                  | 1,000                  | 0                           |
| 0800's           | Miscellaneous             | 2,875              | 2,612              | 2,875                 | 2,875                  | 2,875                  | 0                           |
| 0840             | CONTINGENCY               | 283,313            |                    | 262,110               | 261,829                | 261,829                | (281)                       |
| 0840             | Contingency               | 283,313            | 0                  | 262,110               | 261,829                | 261,829                | (281)                       |
| TOTAL            | Expenses                  | \$1,376,405        | \$1,063,676        | \$1,376,405           | \$1,376,405            | \$1,376,405            | \$0                         |
| TOTALS for FUND: | 52                        | 0                  | (57,912)           | 0                     | 0                      | 0                      | 0                           |

# HENDERSON COUNTY BOARD OF EDUCATION TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014

ADULT EDUCATION      FUND: 54

| Revenues |                          | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|----------|--------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| 0999U    | Beg Bal - Unassigned     | (320)              |                    | (320)                 | (320)                  | (320)                  | 0                           |
| 0900's   | Fund Transfers           | (320)              | 0                  | (320)                 | (320)                  | (320)                  | 0                           |
| 1310     | TUITION FROM INDIVIDUALS | (5,000)            |                    | (5,000)               | (5,000)                | (5,000)                | 0                           |
| 1300's   | Tuition                  | (5,000)            | 0                  | (5,000)               | (5,000)                | (5,000)                | 0                           |
| TOTAL    | Revenues                 | (\$5,320)          | \$0                | (\$5,320)             | \$(5,320)              | \$(5,320)              | \$0                         |

# **HENDERSON COUNTY BOARD OF EDUCATION** **TENTATIVE BUDGET SUMMARY BY OBJECT CODE for FY 2013 to 2014 with Projection: 2014**

**ADULT EDUCATION**      **FUND: 54**

**Expenses**

|                                               | Last Yr.<br>Budget | Last Yr.<br>Actual | Current Yr.<br>Budget | Next Yr.<br>DRAFT Bud. | Next Yr.<br>TENTATIVE. | Change from<br>Current Year |
|-----------------------------------------------|--------------------|--------------------|-----------------------|------------------------|------------------------|-----------------------------|
| <b>0130 CLASSIFIED REGULAR SALARY</b>         | 2,533              |                    | 2,533                 | 2,542                  | 2,542                  | 10                          |
| <b>0130 Classified Salaries / Personnel</b>   | 2,533              | 0                  | 2,533                 | 2,542                  | 2,542                  | 10                          |
| <b>0221 EMPLOYER FICA CONTRIBUTION</b>        | 157                |                    | 157                   | 159                    | 159                    | 2                           |
| <b>0222 EMPLOYER MEDICARE CONTRIBUTION</b>    | 37                 |                    | 37                    | 37                     | 37                     | 0                           |
| <b>0232 CERS EMPLOYER CONTRIBUTION</b>        | 400                |                    | 400                   | 388                    | 388                    | (12)                        |
| <b>0251 STATE UNEMPLOYMENT INSURANCE</b>      | 30                 |                    | 30                    | 30                     | 30                     | 0                           |
| <b>0200's Employee Benefits</b>               | 623                | 0                  | 623                   | 614                    | 614                    | (10)                        |
| <b>0322 EDUCATION CONSULTANT</b>              | 820                |                    | 820                   | 820                    | 820                    | 0                           |
| <b>0339 OTH PROF TRAINING &amp; DEV SVCS</b>  |                    |                    |                       | 0                      | 0                      | 0                           |
| <b>0300's Purchased Professional Services</b> | 820                | 0                  | 820                   | 820                    | 820                    | 0                           |
| <b>0542 NEWSPAPER ADVERTISING</b>             | 500                |                    | 500                   | 500                    | 500                    | 0                           |
| <b>0500's Other Services and Insurances</b>   | 500                | 0                  | 500                   | 500                    | 500                    | 0                           |
| <b>0610 GENERAL SUPPLIES</b>                  | 844                |                    | 844                   | 844                    | 844                    | 0                           |
| <b>0600's Supplies, Materials, Textbooks</b>  | 844                | 0                  | 844                   | 844                    | 844                    | 0                           |
| <b>TOTAL Expenses</b>                         | <u>\$5,320</u>     | <u>\$0</u>         | <u>\$5,320</u>        | <u>\$5,320</u>         | <u>\$5,320</u>         | <u>\$0</u>                  |
| <b>TOTALS for FUND: 54</b>                    | <u>0</u>           | <u>0</u>           | <u>0</u>              | <u>0</u>               | <u>0</u>               | <u>0</u>                    |