

2015-2016 Working Budget



FAYETTE COUNTY PUBLIC SCHOOLS

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

Approved: September 28, 2015

2015-2016 WORKING BUDGET GEN FUND REVENUES

	2013-2014	2014-2015	2015-2016	Change between 2014-2015 ACTUAL and 2015-2016 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
Beginning Balance	\$36,447,545	\$25,711,318	\$35,000,000	\$9,288,682	36.13%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real/Tangible Property Tax	\$142,579,772	\$150,594,847	\$160,031,839	\$9,436,992	6.27%
1113 PSC Real/Tangible Property Tax	\$4,284,148	\$5,150,494	\$5,827,134	\$676,640	13.14%
1115 Delinquent Property Tax	\$1,744,469	\$2,391,080	\$1,500,000	(\$891,080)	-37.27%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$10,567,158	\$10,972,895	\$10,846,278	(\$126,617)	-1.15%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$159,175,547	\$169,109,316	\$178,205,251	\$9,095,935	
SALES AND USE TAXES					
1121 Utilities Tax	\$22,764,924	\$22,010,073	\$22,010,073	\$0	
TOTAL SALES AND USE TAXES	\$22,764,924	\$22,010,073	\$22,010,073	\$0	
INCOME TAXES					
1131 Occupational License Tax	\$33,534,785	\$33,859,434	\$34,367,326	\$507,892	1.50%
1131E Occupational License Tax Settleme	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,029,925	\$1,963,753	\$1,250,000	(\$713,753)	-36.35%
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$34,564,710	\$35,823,187	\$35,617,326	(\$205,861)	
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$0	\$35,449	\$11,781	(\$23,668)	
TOT REV - OTHER LOCAL GOV'T UNITS	\$0	\$35,449	\$11,781	(\$23,668)	
TUITION					
1310 Tuition from individuals	\$19,120	\$18,315	\$20,940	\$2,625	
1320 Tuition from KY LSD	\$102,405	\$99,214	\$90,000	(\$9,214)	-9.29%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$121,525	\$117,529	\$110,940	(\$6,589)	-5.61%
TRANSPORTATION FEES					
1410 Transportation Fees - Individuals	\$0	\$0	\$0		
1420 Transportation Fees - KY LSI	\$0	\$0	\$0		
1430 Transportation Fees - Non KY LSD	\$0	\$0	\$0		
1441 Transportation Fees - Non Public S	\$0	\$0	\$0		
1442 Transportation Fees - Fiscal Ct	\$0	\$0	\$0		
TOTAL TRANSPORTATION FEES	\$0	\$0	\$0		
EARNINGS ON INVESTMENTS					
1510 Interest Income	\$156,325	\$150,644	\$150,644	\$0	
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$156,325	\$150,644	\$150,644	\$0	
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$193,423	\$210,319	\$143,838	(\$66,481)	-31.61%
1912 Bus Rental	\$1,117,867	\$873,809	\$417,867	(\$455,942)	-52.18%
1920 Contributions/Donations	\$105	\$10,316	\$45,000	\$34,684	336.22%
1930 Gain/Loss on Sale of Assets	\$14,262	\$17,623	\$45,000	\$27,377	155.35%
1931 Gain on Sale of Land & Building	\$0	\$0	\$0		
1942 Textbook Rentals	\$241,008	\$186,762	\$221,749	\$34,987	18.73%

2015-2016 WORKING BUDGET GEN FUND REVENUES

	2013-2014	2014-2015	2015-2016	Change between 2014-2015 ACTUAL and 2015-2016 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
1951 Service to KY LSD	\$0	\$0	\$0		
1952 Service to Non KY LSD	\$0	\$0	\$0		
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0		
1990 Miscellaneous Revenue	\$3,301,385	\$3,977,927	\$2,762,071	(\$1,215,856)	-30.57%
1997 Other Reimbursements	\$559,210	\$734,612	\$306,196	(\$428,416)	
TOT OTHER REV FROM LOCAL SOURCES	\$5,427,260	\$6,011,368	\$3,941,721	(\$2,069,647)	
TOTAL REVENUE LOCAL SOURCES	\$222,210,291	\$233,257,566	\$240,047,736	\$6,790,170	2.91%
REVENUE FROM INTERMEDIATE SOURCES					
2100 Unrestricted from Intermediate	\$0	\$0	\$0		
TOTAL REVENUE FROM INTERMEDIATE SOURCES	\$0	\$0	\$0		
REVENUE FROM STATE SOURCES					
STATE PROGRAMS					
3111 SEEK Program	\$88,289,863	\$93,902,980	\$96,837,946	\$2,934,966	3.13%
TOTAL STATE PROGRAMS	\$88,289,863	\$93,902,980	\$96,837,946	\$2,934,966	3.13%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$138,670	\$143,531	\$91,775	(\$51,756)	100.00%
3125 Bus Driver Training Reimbursement	\$0	\$0	\$0		
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3127 Flexible Spending Refund	\$0	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$10,947	\$12,573	\$0	(\$12,573)	
TOTAL OTHER STATE FUNDING	\$149,617	\$156,104	\$91,775	(\$64,329)	-41.21%
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$232,147	\$234,314	\$225,000		
TOTAL EXPENDITURE REIMBURSEMENT	\$232,147	\$234,314	\$225,000	(\$9,314)	-3.98%
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
Revenue in Lieu of Taxes					
3800 Telecommunications Tax (restricted)	\$967,589	\$967,503	\$967,633	\$130	
Revenue for/On Behalf Payments					
3900 Revenue for/On Behalf Payments	\$66,859,863	\$66,630,738	\$68,000,000	\$1,369,262	2.06%
TOT REV FROM STATE SOURCES	\$156,499,079	\$161,891,639	\$166,122,354	\$4,230,715	2.61%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$180,350	\$332,608	\$332,608	\$0	
TOTAL FEDERAL REIMBURSEMENTS	\$180,350	\$332,608	\$332,608	\$0	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$180,350	\$332,608	\$332,608	\$0	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,088,408	\$1,046,275	\$1,046,275	\$0	
TOTAL INTERFUND TRANSFERS	\$1,088,408	\$1,046,275	\$1,046,275	\$0	
SALE/COMPEN FOR LOSS OF ASSETS					
5311 Sale of Land and Improvements	\$0	\$0	\$0		
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0		
5331 Sale of Buildings	\$0	\$0	\$0		
5332 Loss Comp - Buildings	\$0	\$0	\$0		

2015-2016 WORKING BUDGET GEN FUND REVENUES

	2013-2014	2014-2015	2015-2016	Change between 2014-2015 ACTUAL and 2015-2016 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
5341 Sale of Equipment	\$0	\$0	\$0		
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0		
5500 Capital Lease Proceeds	\$1,486,037	\$0	\$0		
TOT SALE/COMP FOR LOSS OF ASSETS	\$1,486,037	\$0	\$0		
TOTAL OTHER RECEIPTS	\$2,574,445	\$1,046,275	\$1,046,275	\$0	
TOTAL RECEIPTS	\$381,464,165	\$396,528,088	\$407,548,973	\$11,020,885	2.78%
TOTAL REVENUES	\$417,911,710	\$422,239,406	\$442,548,973	\$20,309,567	4.81%

2015-2016 WORKING BUDGET GEN FUND EXPENDITURES

	2013-2014	2014-2015	2015-2016	Change between 2014-2015 ACTUAL and 2015-2016 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
1000 INSTRUCTION				
0100 Salaries Personnel Services	\$172,051,194	\$166,519,167	\$175,391,429	\$8,872,262
0200 Employee Benefits	\$8,555,426	\$9,189,060	\$10,000,693	\$811,633
0280 On Behalf	\$53,446,382	\$53,788,765	\$57,567,032	\$3,778,267
0300 Purchased Profess & Technica	\$315,532	\$208,806	\$139,259	(\$69,547)
0400 Purchased Property Services	\$49,077	\$42,889	\$17,600	(\$25,289)
0500 Other Purchased Services	\$182,648	\$205,354	\$161,523	(\$43,831)
0600 Supplies & Materials	\$3,191,678	\$3,023,108	\$2,373,436	(\$649,672)
0700 Property	\$514,620	\$464,992	\$180,131	(\$284,861)
0800 Miscellaneous	\$214,987	\$728,523	\$2,591,663	\$1,863,140
TOTAL INSTRUCTION	\$238,521,544	\$234,170,664	\$248,422,766	\$14,252,102
2100 STUDENT SUPPORT SERVICES				
0100 Salaries Personnel Services	\$17,125,288	\$17,061,036	\$18,680,158	\$1,619,122
0200 Employee Benefits	\$711,978	\$834,238	\$932,266	\$98,028
0280 On Behalf	\$2,537,465	\$2,693,281	\$2,626,277	(\$67,004)
0300 Purchased Profess & Technica	\$2,392	\$2,124	\$6,785	\$4,661
0400 Purchased Property Services	\$2,750	\$0	\$2,750	\$2,750
0500 Other Purchased Services	\$7,185	\$7,273	\$13,299	\$6,026
0600 Supplies & Materials	\$55,273	\$24,682	\$27,177	\$2,495
0700 Property	\$558	\$1,105	\$2,450	\$1,345
0800 Miscellaneous	\$1,010	\$440	\$1,900	\$1,460
TOTAL STUDENT SUPPORT SER'	\$20,443,899	\$20,624,179	\$22,293,062	\$1,668,883
2200 INSTRUCTIONAL STAFF SUPPORT SERV				
0100 Salaries Personnel Services	\$11,946,943	\$10,181,879	\$11,192,409	\$1,010,530
0200 Employee Benefits	\$755,004	\$683,999	\$807,155	\$123,156
0280 On Behalf	\$1,858,622	\$1,604,555	\$1,923,673	\$319,118
0300 Purchased Profess & Technica	\$629,205	\$779,398	\$641,014	(\$138,384)
0400 Purchased Property Services	\$105,403	\$87,510	\$111,799	\$24,289
0500 Other Purchased Services	\$157,425	\$128,650	\$160,405	\$31,755
0600 Supplies & Materials	\$1,140,379	\$933,213	\$1,135,818	\$202,605
0700 Property	\$163,670	\$537,241	\$317,258	(\$219,983)
0800 Miscellaneous	\$122,248	\$99,634	\$174,847	\$75,213
TOTAL INSTRUC. STAFF SUPPORT SE	\$16,878,899	\$15,036,079	\$16,464,378	\$1,428,299

2015-2016 WORKING BUDGET GEN FUND EXPENDITURES

	2013-2014	2014-2015	2015-2016	Change between 2014-2015 ACTUAL and 2015-2016 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
2300 DISTRICT ADMIN SUPPORT SERV				
0100 Salaries Personnel Services	\$2,198,506	\$2,019,709	\$1,998,351	(\$21,358)
0200 Employee Benefits	\$442,650	\$563,108	\$214,682	(\$348,426)
0280 On Behalf	\$374,361	\$316,428	\$387,463	\$71,035
0300 Purchased Profess & Technica	\$2,308,987	\$2,864,072	\$3,975,768	\$1,111,696
0400 Purchased Property Services	\$17,272	\$15,561	\$17,668	\$2,107
0500 Other Purchased Services	\$210,773	\$80,532	\$164,478	\$83,946
0600 Supplies & Materials	\$778,815	\$1,583,875	\$504,741	(\$1,079,134)
0700 Property	\$20,074	\$17,141	\$26,036	\$8,895
0800 Miscellaneous	\$310,396	\$1,565,827	\$1,059,125	(\$506,702)
0840 Contingency	\$0	\$0	\$124,000	\$124,000
TOTAL DISTRICT ADMIN SUPPORT SE	\$6,661,834	\$9,026,253	\$8,472,312	(\$553,941)
2400 SCHOOL ADMIN SUPPORT SERVICES				
0100 Salaries Personnel Services	\$16,481,686	\$18,110,749	\$18,515,348	\$404,599
0200 Employee Benefits	\$1,674,759	\$1,716,778	\$1,700,520	(\$16,258)
0280 On Behalf	\$2,653,606	\$2,853,918	\$2,746,483	(\$107,435)
0300 Purchased Profess & Technica	\$28,565	\$28,702	\$14,984	(\$13,718)
0400 Purchased Property Services	\$625,327	\$663,743	\$836,150	\$172,407
0500 Other Purchased Services	\$73,416	\$60,481	\$72,908	\$12,427
0600 Supplies & Materials	\$269,121	\$232,283	\$207,152	(\$25,131)
0700 Property	\$26,101	\$28,709	\$24,334	(\$4,375)
0800 Miscellaneous	\$25,972	\$48,933	\$664,713	\$615,780
TOTAL SCHOOL ADMIN SUPPORT SERVICE	\$21,858,553	\$23,744,296	\$24,782,592	\$1,038,296
2500 BUSINESS SUPPORT SERVICES				
0100 Salaries Personnel Services	\$6,934,844	\$6,950,163	\$8,061,663	\$1,111,500
0200 Employee Benefits	\$3,549,169	\$4,166,675	\$3,708,554	(\$458,121)
0280 On Behalf	\$1,148,561	\$1,092,696	\$1,188,762	\$96,066
0300 Purchased Profess & Technica	\$2,458,085	\$2,019,261	\$2,678,118	\$658,857
0400 Purchased Property Services	\$641,565	\$708,396	\$902,060	\$193,664
0500 Other Purchased Services	\$6,062,119	\$5,089,516	\$4,104,682	(\$984,834)
0600 Supplies & Materials	\$1,029,579	\$1,379,889	\$1,538,680	\$158,791
0700 Property	\$1,160,175	\$1,698,161	\$2,623,311	\$925,150
0800 Miscellaneous	\$2,914	\$5,526	\$145,362	\$139,836

2015-2016 WORKING BUDGET GEN FUND EXPENDITURES

	2013-2014	2014-2015	2015-2016	Change between 2014-2015 ACTUAL and 2015-2016 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL BUSINESS SUPPORT SERVICES	\$22,987,011	\$23,110,283	\$24,951,192	\$1,840,909
2600 PLANT OPERATION & MAINTENANCE				
0100 Salaries Personnel Services	\$14,481,992	\$13,853,363	\$14,261,423	\$408,060
0200 Employee Benefits	\$3,178,643	\$2,973,343	\$3,176,346	\$203,003
0280 On Behalf	\$2,464,080	\$2,186,022	\$2,550,321	\$364,299
0300 Purchased Profess & Technica	\$261,737	\$348,586	\$715,476	\$366,890
0400 Purchased Property Services	\$7,295,658	\$5,756,228	\$10,685,039	\$4,928,811
0500 Other Purchased Services	\$6,048	\$8,479	\$25,350	\$16,871
0600 Supplies & Materials	\$11,748,821	\$11,807,921	\$12,926,259	\$1,118,338
0700 Property	\$191,920	\$288,841	\$364,735	\$75,894
0800 Miscellaneous	\$29,802	\$26,854	\$27,355	\$501
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANC	\$39,658,701	\$37,249,637	\$44,732,304	\$7,482,667
2700 STUDENT TRANSPORTATION				
0100 Salaries Personnel Services	\$12,383,282	\$11,565,527	\$12,466,872	\$901,345
0200 Employee Benefits	\$2,764,031	\$2,620,190	\$2,667,838	\$47,648
0280 On Behalf	\$2,153,637	\$1,825,209	\$2,229,015	\$403,806
0300 Purchased Profess & Technica	\$46,742	\$37,229	\$49,200	\$11,971
0400 Purchased Property Services	\$21,282	\$43,431	\$55,472	\$12,041
0500 Other Purchased Services	\$17,139	\$4,555	\$146,400	\$141,845
0600 Supplies & Materials	\$3,035,619	\$2,494,216	\$3,724,961	\$1,230,745
0700 Property	\$1,497,787	\$26,634	\$100,000	\$73,366
0800 Miscellaneous	\$0	\$0	\$0	
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION	\$21,919,519	\$18,616,991	\$21,439,758	\$2,822,767
3300 COMMUNITY SERVICES				
0100 Salaries Personnel Services	\$0	\$147,437	\$184,269	\$36,832
0200 Employee Benefits	\$0	\$6,774	\$6,586	(\$188)
0280 On Behalf	\$0	\$0	\$0	\$0
0300 Purchased Profess & Technica	\$0	\$13,565	\$6,000	(\$7,565)
0400 Purchased Property Services	\$0	\$472	\$2,473	\$2,001
0500 Other Purchased Services	\$258	\$625	\$4,000	\$3,375

2015-2016 WORKING BUDGET GEN FUND EXPENDITURES

	2013-2014	2014-2015	2015-2016	Change between 2014-2015 ACTUAL and 2015-2016 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
0600 Supplies & Materials	\$0	\$26,067	\$28,800	\$2,733
0700 Property	\$0	\$4,778	\$700	(\$4,078)
0800 Miscellaneous	\$0	\$7,008	\$23,040	\$16,032
TOTAL COMMUNITY SERVICE	\$258	\$206,726	\$255,868	\$49,142
5100 DEBT SERVICE				
0900 Other Uses of Funds	\$1,509,377	\$1,448,878	\$1,745,320	\$296,442
Total Debt Service	\$1,509,377	\$1,448,878	\$1,745,320	\$296,442
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$1,760,796	\$2,283,613	\$3,024,169	\$740,556
5300 CONTINGENCY				
0840 Contingency	\$0	\$0	\$25,965,252	\$25,965,252
TOTAL EXPENDITURES	\$392,200,391	\$385,517,599	\$442,548,973	\$57,031,374

2015-2016 WORKING BUDGET SPECIAL REVENUE

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
1200 Revenue from Other Local Sources	\$0	\$0	\$0
1310 Tuition from Individuals	\$46,011	\$37,576	\$0
TOTAL TUITION	\$46,011	\$37,576	\$0
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$0	\$0	\$0
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$0
FOOD SERVICE			
1624 Non-Reimb Vending Mach Prog	\$17,916	\$0	\$0
TOTAL STUDENT ACTIVITIES	\$17,916	\$0	\$0
COMMUNITY SERVICE ACTIVITIES			
1800 Community Service Activities	\$0	\$0	\$0
TOTAL COMMUNITY SERVICE ACTIVITIES	\$0	\$0	\$0
OTHER REVENUE FROM LOCAL SOURCES			
1900 Other Revenue from Local Sources	\$963,090	\$268,941	\$202,986
1920 Contributions/Donations	\$1,233,370	\$74,198	\$21,998
1925 Reimbursements (Non-Gvt)	\$0	\$37,563	\$36,812
1951 Service to Ky LSD	\$0	\$0	\$0
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0
1990 Miscellaneous Revenue	\$0	\$0	\$35,063
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0
TOTAL OTHER REVENUE OTHER SOURCES	\$2,196,460	\$380,702	\$296,859
TOTAL REVENUE FROM LOCAL SOURCES	\$2,260,387	\$418,278	\$296,859
REVENUE FROM STATE SOURCES			
OTHER STATE FUNDING			
3111 Seek Program	\$0	\$0	\$0
3900 Revenue for On Behalf Payments			
TOTAL OTHER STATE FUNDING	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$10,848,194	\$12,539,563	\$12,302,280
TOTAL RESTRICTED	\$10,848,194	\$12,539,563	\$12,302,280
TOTAL REVENUE FROM STATE SOURCES	\$10,848,194	\$12,539,563	\$12,302,280
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4300 Restricted Direct Federal	\$119,100	\$50,000	\$0
4500 Restricted Federal Thru State	\$22,002,476	\$21,909,437	\$19,447,867
4700 Federal Revenue Thru Intermediate SRC	\$166,463	\$157,200	\$18,500
4810 Medicare Reimbursement	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$22,288,039	\$22,116,637	\$19,466,367

**2015-2016 WORKING BUDGET
SPECIAL REVENUE**

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Revenue			
TOT REV FROM FEDERAL SOURCES	\$22,288,039	\$22,116,637	\$19,466,367
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$552,523	\$1,298,730	\$769,669
TOTAL INTERFUND TRANSFERS	\$552,523	\$1,298,730	\$769,669
SALE OR COMPEN FOR LOSS OF ASSETS			
5332 Loss Compensation - Buildings	\$0	\$0	\$0
5341 Sale of Equipment Etc	\$0	\$0	\$0
5342 Loss Compens - Equipment Etc	\$0	\$0	\$0
TOT SALE OR COMPEN LOSS OF ASSETS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$552,523	\$1,298,730	\$769,669
TOTAL RECEIPTS	\$35,949,143	\$36,373,208	\$32,835,175
TOTAL REVENUES	\$35,949,143	\$36,373,208	\$32,835,175

2015-2016 WORKING BUDGET SPEC REV EXPENDITURES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Expenditures			
1000 INSTRUCTION			
0100 Salaries Personnel Services	\$14,370,880	\$14,715,202	\$13,526,005
0200 Employee Benefits	\$3,068,034	\$3,411,069	\$3,041,135
0300 Purchased Profess & Technical Ser	\$1,549,770	\$1,733,054	\$1,314,295
0400 Purchased Property Services	\$395,097	\$84,388	\$80,950
0500 Other Purchased Services	\$291,568	\$535,898	\$556,919
0600 Supplies & Materials	\$2,921,005	\$4,075,150	\$3,615,839
0700 Property	\$779,418	\$852,390	\$582,393
0800 Miscellaneous	\$115,316	\$491,134	\$532,971
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL INSTRUCTION	\$23,491,088	\$25,898,285	\$23,250,507
2100 STUDENT SUPPORT SERVICES			
0100 Salaries Personnel Services	\$1,817,131	\$1,870,188	\$1,837,880
0200 Employee Benefits	\$584,618	\$651,375	\$637,414
0300 Technical Ser	\$15,452	\$4,500	\$4,500
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$17,131	\$34,750	\$34,750
0600 Supplies & Materials	\$93,658	\$19,686	\$19,686
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$6,523	\$5,200	\$5,200
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL STUDENT SUPPORT SERVICES	\$2,534,513	\$2,585,699	\$2,539,430
2200 INSTRUCTIONAL STAFF SUPPORT SERV			
0100 Salaries Personnel Services	\$1,602,027	\$1,586,105	\$1,471,828
0200 Employee Benefits	\$286,416	\$337,049	\$321,420
0300 Technical Ser	\$188,838	\$89,362	\$74,823
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$23,098	\$33,796	\$30,574
0600 Supplies & Materials	\$64,516	\$122,436	\$124,883
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$16,247
TOT INSTRUC. STAFF SUPPORT SERVICES	\$2,164,895	\$2,168,748	\$2,039,775
2300 DISTRICT ADMIN SUPPORT SERVICES			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
Purchased Profess &			
0300 Technical Ser	\$0	\$0	\$0
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$24,318	\$16,700	\$36,812
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0

2015-2016 WORKING BUDGET SPEC REV EXPENDITURES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Expenditures			
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$24,318	\$16,700	\$36,812
2400 SCHOOL ADMINISTRATIVE SUPPORT			
0100 Salaries Personnel Services	\$1,041,150	\$352,567	\$310,929
0200 Employee Benefits	\$325,574	\$46,192	\$32,771
0400 Purchased Property Services	\$0	\$0	\$0
0600 Supplies & Materials	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL SCHOOL ADMIN SUPPORT	\$1,366,724	\$398,759	\$343,700
2500 BUSINESS SUPPORT SERVICES			
0100 Salaries Personnel Services	\$1,096,858	\$849,299	\$320,238
0200 Employee Benefits	\$38	\$307	\$307
0300 Technical Ser	\$450	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$1,434	\$11,608	\$11,608
0600 Supplies & Materials	\$78,162	\$1,169	\$1,500
0700 Property	\$491,114	\$1,358	\$1,500
0800 Miscellaneous	\$0	\$0	\$0
TOTAL BUSINESS SUPPORT SERVICES	\$1,668,056	\$863,741	\$335,153
2600 PLANT OPERATION & MAINTENANCE			
0100 Salaries Personnel Services	\$88,956	\$78,245	\$90,006
0200 Employee Benefits	\$23,482	\$21,674	\$22,806
0300 Technical Ser	\$0	\$0	\$0
0400 Purchased Property Services	\$1,199	\$3,166	\$347
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$5,974	\$0	\$0
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL PLANT OPERATION & MAINTENANCE	\$119,611	\$103,085	\$113,159
2700 STUDENT TRANSPORTATION			
0600 Supplies & Materials	\$12,904	\$0	\$0
TOTAL STUDENT TRANSPORTATION	\$12,904	\$0	\$0
2900 OTHER INSTRUCTIONAL			
0100 Salaries Personnel Services	\$106,281	\$97,069	\$97,069
0200 Employee Benefits	\$43,848	\$54,290	\$54,290
TOTAL OTHER INSTRUCTIONAL	\$150,129	\$151,359	\$151,359
3100 FOOD SERVICE OPERATION			
0100 Salaries Personnel Services	\$500	\$0	\$0
0200 Employee Benefits	\$16	\$0	\$0

2015-2016 WORKING BUDGET SPEC REV EXPENDITURES

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Expenditures			
0300 Technical Ser	\$1,870	\$0	\$0
0500 Other Purchased Services	\$4,033	\$0	\$0
0600 Supplies & Materials	\$20,162	\$1,500	\$1,500
0700 Property	\$0	\$0	\$0
Total Food Service Operation	\$26,581	\$1,500	\$1,500
 3300 COMMUNITY SERVICES OPERATIONS			
0100 Salaries Personnel Services	\$2,158,302	\$2,230,130	\$2,227,964
0200 Employee Benefits	\$71,630	\$94,489	\$93,898
0300 Technical Ser	\$883,793	\$62,751	\$68,688
0400 Purchased Property Services	\$886	\$200	\$455
0500 Other Purchased Services	\$15,613	\$25,262	\$24,558
0600 Supplies & Materials	\$155,512	\$191,213	\$163,646
0700 Property	\$1,092	\$500	\$300
0800 Miscellaneous	\$15,088	\$21,164	\$20,630
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL COMMUN SERV OPER.	\$3,301,916	\$2,625,709	\$2,600,139
 4200 SITE IMPROVEMENT			
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
 5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$1,088,408	\$1,559,623	\$1,423,641
TOTAL FUND TRANSFERS	\$1,088,408	\$1,559,623	\$1,423,641
 TOT EXPEND SPECIAL REV FUND (2)			
	\$35,949,143	\$36,373,208	\$32,835,175

2015-2016 WORKING BUDGET CAPITAL OUTLAY FUND (310)

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Revenue			
Beginning Balance	\$1	\$27,418	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$3,091	\$3,500	\$3,500
TOTAL EARNINGS ON INVESTMENTS	\$3,091	\$3,500	\$3,500
TOTAL REVENUE FROM LOCAL SOURCES	\$3,091	\$3,500	\$3,500
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,521,343	\$3,566,714	\$3,566,600
TOTAL RESTRICTED	\$3,521,343	\$3,566,714	\$3,566,600
TOTAL REVENUE FROM STATE SOURCES	\$3,521,343	\$3,566,714	\$3,566,600
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,524,434	\$3,570,214	\$3,570,100
TOTAL REVENUES	\$3,524,435	\$3,597,632	\$3,570,100
Expenditures			
4100 SITE ACQUISITION			
0500 Other Purchased Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$0	\$0
4200 SITE IMPROVEMENT			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
4500 NEW BUILDING CONSTRUCTION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
4600 BLDG RENOVATIONS/ADDITIONS			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL BLDG RENOVATIONS/ADDITIONS	\$0	\$0	\$0
5100 DEBT SERVICE			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$15,414	\$728,061
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0

**2015-2016 WORKING BUDGET
CAPITAL OUTLAY FUND (310)**

		2013-2014	2014-2015	2015-2016
		ACTUAL	ACTUAL	WORKING
	TOTAL DEBT SERVICE	\$0	\$15,414	\$728,061
5200 FUND TRANSFERS				
0900 Other Uses of Funds		\$3,497,018	\$3,582,218	\$2,842,039
	TOTAL FUND TRANSFERS	\$3,497,018	\$3,582,218	\$2,842,039
	TOTAL EXPENDITURES	<i>\$3,497,018</i>	<i>\$3,597,632</i>	<i>\$3,570,100</i>

2015-2016 WORKING BUDGET BUILDING FUND 320

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Revenue			
Beginning Balance	\$2,407,487	\$1,025,283	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$26,201,527	\$26,699,324	\$27,266,618
1113 PSC Real Property Tax	\$606,749	\$628,986	\$654,415
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$947,714	\$968,484	\$1,042,270
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$27,755,990	\$28,296,794	\$28,963,303
INCOME TAXES			
1140 Penalties & Interest on Taxes	\$0	\$0	\$0
1191 Omitted Property Tax	\$0	\$0	\$0
1192 Excise Tax	\$0	\$0	\$0
TOTAL INCOME TAXES	\$0	\$0	\$0
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$18,189	\$7,078	\$7,078
TOTAL EARNINGS ON INVESTMENTS	\$18,189	\$7,078	\$7,078
TOTAL REVENUE LOCAL SOURCES	\$27,774,179	\$28,303,872	\$28,970,381
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	0	0	0
TOTAL RESTRICTED	0	0	0
TOT REV FROM STATE SOURCES	0	0	0
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
SALE/COMPEN FOR LOSS OF ASSETS			
5311 Sale of Land and Improvements	\$0	\$0	\$0
5312 Loss Comp - Land & Improvements	\$0	\$0	\$0
5331 Sale of Buildings	\$0	\$0	\$0
5332 Loss Comp - Buildings	\$0	\$0	\$0
5341 Sale of Equipment Etc	\$0	\$0	\$0
5342 Loss Comp - Equipment Etc	\$0	\$0	\$0
TOT SALE/COMP FOR LOSS OF ASSETS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$27,774,179	\$28,303,872	\$28,970,381
TOTAL REVENUES	\$30,181,666	\$29,329,155	\$28,970,381

2015-2016 WORKING BUDGET BUILDING FUND 320

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Expenditures			
4100 SITE ACQUISITION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE ACQUISITION	\$0	\$0	\$0
4200 SITE IMPROVEMENT			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL SITE IMPROVEMENT	\$0	\$0	\$0
4500 NEW BUILDING CONSTRUCTION			
0300 Purchasd Profes & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL NEW BUILDING CONSTRUCTION	\$0	\$0	\$0
4600 BLDG RENOVATIONS/ADDITIONS			
0300 Purchasd Profess & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
TOTAL BLDG RENOVATIONS/ADDITIONS	\$0	\$0	\$0
5100 DEBT SERVICE			
0300 Purchasd Profess & Tech Services	\$0	\$0	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0
5200 FUND TRANSFERS			
0900 Other Uses of Funds	\$29,156,383	\$29,329,155	\$28,970,381
TOTAL FUND TRANSFERS	\$29,156,383	\$29,329,155	\$28,970,381
TOTAL EXPENDITURES	\$29,156,383	\$29,329,155	\$28,970,381

2015-2016 WORKING BUDGET

FOOD SERVICE FUND (51)

	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 WORKING
Revenue			
Beginning Balance	\$3,459,454	\$3,573,340	\$2,757,433
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$4,742	\$5,444	\$6,000
TOTAL EARNINGS ON INVESTMENTS	\$4,742	\$5,444	\$6,000
FOOD SERVICE			
1600 FOOD SERVICE	\$5,113,667	\$4,443,804	\$9,408,850
TOTAL FOOD SERVICE	\$5,113,667	\$4,443,804	\$9,408,850
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$229,287	\$401,500	\$504,000
TOT OTHER REV FROM LOCAL SOURCES	\$229,287	\$401,500	\$504,000
TOT REVENUE FROM LOCAL SOURCES	\$5,347,696	\$4,594,439	\$9,918,850
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$178,910	\$182,810	\$200,000
TOTAL RESTRICTED	\$178,910	\$182,810	\$200,000
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$1,207,755	\$1,097,631	\$1,207,755
TOT REVENUE FROM STATE SOURCES	\$1,386,665	\$1,280,441	\$1,407,755
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$12,118,671	\$13,745,539	\$17,175,000
4950 Donated Commodities	\$1,062,828	\$0	\$0
TOTAL FEDERAL SOURCES	\$13,181,499	\$13,745,539	\$17,175,000
TOT REV FROM FEDERAL SOURCES	\$13,181,499	\$13,745,539	\$17,175,000
TOTAL RECEIPTS	\$19,915,860	\$19,620,419	\$28,501,605
TOT REV FOOD SERVICE FUND(51)	\$23,375,314	\$23,193,759	\$31,259,038
Expenditures			
SYSTEM WIDE			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0
TOTAL SYSTEM WIDE	\$0	\$0	\$0
3100 FOOD SERVICE OPERATIONS			
0100 Salaries Personnel Services	\$6,927,768	\$8,627,294	\$9,394,200
0200 Employee Benefits	\$2,920,544	\$3,325,277	\$3,437,196
0400 Purchased Property Services	\$17,031	\$60,000	\$57,300
0500 Other Purchased Services	\$534,589	\$631,000	\$969,153
0600 Supplies & Materials	\$114,783	\$98,500	\$168,523
0700 Property	\$9,224,833	\$14,007,484	\$16,113,313
0800 Miscellaneous	\$62,425	\$150,000	\$1,119,353
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$19,801,973	\$26,899,555	\$31,259,038
TOTAL EXPENDITURES	\$19,801,973	\$26,899,555	\$31,259,038

2015-2016 WORKING BUDGET

Function Code Listing

1000 INSTRUCTION

School's Regular Instruction
School's Special Instruction

2100 STUDENT SUPPORT SERVICES

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

2200 INSTRUCTIONAL STAFF SUPPORT SERVICES

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

2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES

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

2400 SCHOOL ADMINISTRATIVE SUPPORT SERVICES

Elementary Staff Assistants
School's Principal Office
Associate Principals

2500 BUSINESS SUPPORT SERVICES

2015-2016 WORKING BUDGET

Function Code Listing

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

2600 PLANT OPERATION & MAINTENANCE

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

2700 STUDENT TRANSPORTATION

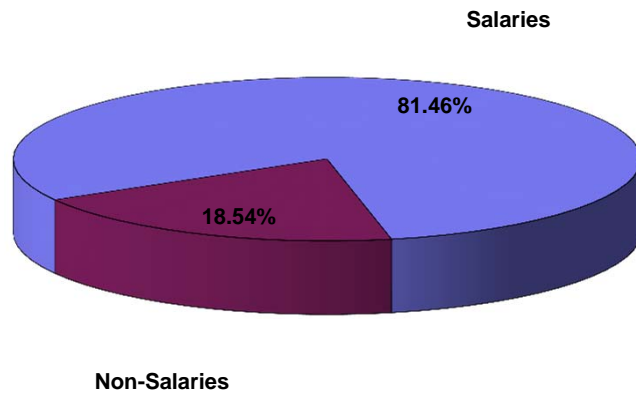
Transportation Services

3300 COMMUNITY SERVICE OPERATIONS

Community Education

2015-2016 WORKING BUDGET

Salaries as a Percent of Total Budget



Total General Fund Budget (excluding contingency and on behalf payments)
\$348,583,721

Total General Fund Salary Expenditures
\$283,966,562

Total General Fund Non-Salary Expenditures
\$64,617,159

Non-Salary Expenditures

