

2016-2017 Working Budget



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

Approved: September 26, 2016

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

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUALS and 2016-2017 WORKING	
	ACTUAL	ACTUAL	WORKING	Amount	Percent
Revenue					
Beginning Balance	\$25,711,318	\$36,459,042	\$45,000,000	\$8,540,958	23.43%
REVENUE FROM LOCAL SOURCES					
AD VALOREM TAXES					
1111 General Real/Tangible Property Tax	\$150,594,847	\$161,937,877	\$167,810,652	\$5,872,775	3.63%
1113 PSC Real/Tangible Property Tax	\$5,150,494	\$3,818,354	\$6,394,160	\$2,575,806	67.46%
1115 Delinquent Property Tax	\$2,391,080	\$660,739	\$1,500,000	\$839,261	127.02%
1116 Distilled Spirits Tax	\$0	\$0	\$0		
1117 Motor Vehicle Tax	\$10,972,895	\$11,119,208	\$11,386,439	\$267,231	2.40%
1118 Unmined Minerals Tax	\$0	\$0	\$0		
TOTAL AD VALOREM TAXES	\$169,109,316	\$177,536,178	\$187,091,251	\$9,555,073	
SALES AND USE TAXES					
1121 Utilities Tax	\$22,010,073	\$20,903,385	\$20,903,385	\$0	
TOTAL SALES AND USE TAXES	\$22,010,073	\$20,903,385	\$20,903,385	\$0	
INCOME TAXES					
1131 Occupational License Tax	\$33,737,894	\$35,660,573	\$36,373,784	\$713,211	2.00%
1131E Occupational License Tax Settleme	\$0	\$0	\$0		
1140 Penalties & Interest on Taxes	\$0	\$0	\$0		
1191 Omitted Property Tax	\$1,963,753	\$764,398	\$1,250,000	\$485,602	63.53%
1192 Excise Tax	\$0	\$0	\$0		
TOTAL INCOME TAXES	\$35,701,647	\$36,424,971	\$37,623,784	\$1,198,813	
REVENUE - OTHER LOCAL GOV'T UNITS					
1280 Revenue in Lieu of Taxes	\$35,449	\$24,409	\$11,781	(\$12,628)	
TOT REV - OTHER LOCAL GOV'T UNITS	\$35,449	\$24,409	\$11,781	(\$12,628)	
TUITION					
1310 Tuition from individuals	\$18,315	\$37,683	\$20,940	(\$16,743)	
1320 Tuition from KY LSD	\$99,214	\$89,873	\$90,000	\$127	0.14%
1330 Tuition from Non-KY LSD	\$0	\$0	\$0		
1340 Other Tuition	\$0	\$0	\$0		
TOTAL TUITION	\$117,529	\$127,556	\$110,940	(\$16,616)	-13.03%
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	\$150,644	\$139,850	\$139,850	\$0	
1540 Rents from Investment on Property	\$0	\$0	\$0		
TOTAL EARNINGS ON INVESTMENTS	\$150,644	\$139,850	\$139,850	\$0	
OTHER REV FROM LOCAL SOURCES					
1911 Building Rental	\$211,826	\$204,200	\$143,838	(\$60,362)	-29.56%
1912 Bus Rental	\$873,809	\$200,937	\$417,867	\$216,930	107.96%
1920 Contributions/Donations	\$10,316	\$101,683	\$146,683	\$45,000	44.26%
1930 Gain/Loss on Sale of Assets	\$12,273	\$76,000	\$45,000	(\$31,000)	-40.79%
1932 Gain on Sale of Equipment	\$5,350	\$0	\$0		
1942 Textbook Rentals	\$186,762	\$0	\$0		

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	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUALS and 2016-2017 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	\$3,835,197	\$2,366,366	\$2,366,366	\$0	
1997 Other Reimbursements	\$734,612	\$628,443	\$550,000	(\$78,443)	
TOT OTHER REV FROM LOCAL SOURCES	\$5,870,145	\$3,577,629	\$3,669,754	\$92,125	
TOTAL REVENUE LOCAL SOURCES	\$232,994,803	\$238,733,978	\$249,550,745	\$10,816,767	4.53%
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	\$93,902,980	\$97,888,919	\$103,203,631	\$5,314,712	5.43%
TOTAL STATE PROGRAMS	\$93,902,980	\$97,888,919	\$103,203,631	\$5,314,712	5.43%
OTHER STATE FUNDING					
3122 Vocational Transportation	\$143,531	\$157,218	\$91,775	(\$65,443)	100.00%
3125 Bus Driver Training Reimbursement	\$0	\$0	\$0		
3126 Sub Salary Reimbursement (State)	\$0	\$0	\$0		
3127 Flexible Spending Refund	\$0	\$0	\$0		
3128 Audit Reimbursement	\$0	\$0	\$0		
3129 KSB/KSD Transportation Reimbursement	\$12,573	\$10,983	\$0	(\$10,983)	
TOTAL OTHER STATE FUNDING	\$156,104	\$168,201	\$91,775	(\$76,426)	-45.44%
EXPENDITURE REIMBURSEMENTS					
3131 Miscellaneous Reimbursement	\$0	\$0	\$0		
3131 Nat'l Board Certification Reimbursement	\$234,314	\$244,655	\$244,655		
TOTAL EXPENDITURE REIMBURSEMENT	\$234,314	\$244,655	\$244,655	\$0	
RESTRICTED					
3200 Restricted State Revenue	\$0	\$0	\$0		
Revenue in Lieu of Taxes					
3800 Telecommunications Tax (restricted)	\$967,503	\$967,483	\$967,483	\$0	
Revenue for/On Behalf Payments					
3900 Revenue for/On Behalf Payments	\$73,062,534	\$68,223,149	\$76,619,622	\$8,396,473	12.31%
TOT REV FROM STATE SOURCES	\$168,323,435	\$167,492,407	\$181,127,166	\$13,634,759	8.14%
FEDERAL REIMBURSEMENT					
4810 Medicaid Reimbursement	\$332,608	\$212,143	\$212,143	\$0	
TOTAL FEDERAL REIMBURSEMENTS	\$332,608	\$212,143	\$212,143	\$0	
TOTAL REVENUE FROM FEDERAL REIMBURSEMENTS	\$332,608	\$212,143	\$212,143	\$0	
OTHER RECEIPTS					
INTERFUND TRANSFERS					
5210 Fund Transfer	\$0	\$0	\$0		100.00%
5220 Indirect Costs Transfer	\$1,046,275	\$1,117,912	\$1,117,912	\$0	
TOTAL INTERFUND TRANSFERS	\$1,046,275	\$1,117,912	\$1,117,912	\$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		

**2016-2017 WORKING
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GEN FUND REVENUES**

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUALS and 2016-2017 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	\$0	\$1,964,029	\$0	(\$1,964,029)	-100.00%
TOT SALE/COMP FOR LOSS OF ASSETS	\$0	\$1,964,029	\$0	(\$1,964,029)	-100.00%
TOTAL OTHER RECEIPTS	\$1,046,275	\$3,081,941	\$1,117,912	(\$1,964,029)	-63.73%
TOTAL RECEIPTS	\$402,697,121	\$409,520,469	\$432,007,966	\$22,487,497	5.49%
TOTAL REVENUES	\$428,408,439	\$445,979,511	\$477,007,966	\$31,028,455	6.96%

2016-2017 WORKING BUDGET GEN FUND EXPENDITURES

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUAL and 2016-2017 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
1000 INSTRUCTION				
0100 Salaries Personnel Services	\$166,519,167	\$172,181,881	\$180,417,556	\$8,235,675
0200 Employee Benefits	\$9,189,060	\$11,243,125	\$12,224,175	\$981,050
0280 On Behalf	\$60,220,562	\$57,567,032	\$64,965,628	\$7,398,596
0300 Purchased Profess & Technica	\$208,806	\$144,023	\$122,545	(\$21,478)
0400 Purchased Property Services	\$42,889	\$29,516	\$16,861	(\$12,655)
0500 Other Purchased Services	\$205,354	\$199,905	\$213,058	\$13,153
0600 Supplies & Materials	\$3,023,108	\$2,859,171	\$4,116,660	\$1,257,489
0700 Property	\$464,992	\$433,075	\$278,649	(\$154,426)
0800 Miscellaneous	\$728,523	\$998,121	\$2,745,188	\$1,747,067
TOTAL INSTRUCTION	\$240,602,461	\$245,655,849	\$265,100,320	\$19,444,471
2100 STUDENT SUPPORT SERVICES				
0100 Salaries Personnel Services	\$17,061,036	\$18,689,585	\$19,182,202	\$492,617
0200 Employee Benefits	\$834,238	\$1,057,969	\$1,176,055	\$118,086
0280 On Behalf	\$2,693,281	\$2,808,659	\$2,626,277	(\$182,382)
0300 Purchased Profess & Technica	\$2,124	\$8,482	\$9,095	\$613
0400 Purchased Property Services	\$0	\$3,000	\$2,500	(\$500)
0500 Other Purchased Services	\$7,273	\$15,538	\$30,100	\$14,562
0600 Supplies & Materials	\$24,682	\$22,835	\$52,240	\$29,405
0700 Property	\$1,105	\$2,313	\$3,150	\$837
0800 Miscellaneous	\$440	\$400	\$1,100	\$700
TOTAL STUDENT SUPPORT SER'	\$20,624,179	\$22,608,781	\$23,082,719	\$473,938
2200 INSTRUCTIONAL STAFF SUPPORT SERV				
0100 Salaries Personnel Services	\$10,042,076	\$10,115,485	\$11,544,095	\$1,428,610
0200 Employee Benefits	\$64,494	\$805,246	\$947,485	\$142,239
0280 On Behalf	\$1,604,556	\$1,923,673	\$1,923,673	
0300 Purchased Profess & Technica	\$776,625	\$762,216	\$1,002,521	\$240,305
0400 Purchased Property Services	\$85,310	\$104,765	\$201,130	\$96,365
0500 Other Purchased Services	\$126,756	\$101,944	\$224,498	\$122,554
0600 Supplies & Materials	\$898,835	\$1,219,425	\$1,541,951	\$322,526
0700 Property	\$82,991	\$214,960	\$91,163	(\$123,797)
0800 Miscellaneous	\$99,114	\$36,999	\$119,963	\$82,964
TOTAL INSTRUC. STAFF SUPPORT SE	\$13,780,757	\$15,284,713	\$17,596,479	\$2,311,766

2016-2017 WORKING BUDGET GEN FUND EXPENDITURES

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUAL and 2016-2017 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
2300 DISTRICT ADMIN SUPPORT SERV				
0100 Salaries Personnel Services	\$2,019,709	\$1,655,009	\$1,566,005	(\$89,004)
0200 Employee Benefits	\$563,108	\$280,327	\$194,596	(\$85,731)
0280 On Behalf	\$316,428	\$262,774	\$387,463	\$124,689
0300 Purchased Profess & Technica	\$2,857,205	\$3,836,975	\$3,380,683	(\$456,292)
0400 Purchased Property Services	\$15,561	\$40,200	\$14,350	(\$25,850)
0500 Other Purchased Services	\$78,419	\$193,811	\$69,463	(\$124,348)
0600 Supplies & Materials	\$1,580,642	\$638,065	\$479,874	(\$158,191)
0700 Property	\$4,641	\$7,319	\$8,400	\$1,081
0800 Miscellaneous	\$1,565,827	\$157,664	\$643,160	\$485,496
0840 Contingency	\$0	\$0	\$595,360	\$595,360
TOTAL DISTRICT ADMIN SUPPORT SE	\$9,001,540	\$7,072,144	\$7,339,354	\$267,210
2400 SCHOOL ADMIN SUPPORT SERVICES				
0100 Salaries Personnel Services	\$18,110,749	\$19,604,399	\$20,603,384	\$998,985
0200 Employee Benefits	\$1,716,778	\$2,039,284	\$2,024,226	(\$15,058)
0280 On Behalf	\$2,853,918	\$3,112,683	\$2,746,483	(\$366,200)
0300 Purchased Profess & Technica	\$28,702	\$23,008	\$36,559	\$13,551
0400 Purchased Property Services	\$663,744	\$688,694	\$841,148	\$152,454
0500 Other Purchased Services	\$60,481	\$48,928	\$80,613	\$31,685
0600 Supplies & Materials	\$232,283	\$227,056	\$246,417	\$19,361
0700 Property	\$28,709	\$78,246	\$18,167	(\$60,079)
0800 Miscellaneous	\$48,933	\$29,903	\$661,730	\$631,827
TOTAL SCHOOL ADMIN SUPPORT SERVICE	\$23,744,297	\$25,852,201	\$27,258,727	\$1,406,526
2500 BUSINESS SUPPORT SERVICES				
0100 Salaries Personnel Services	\$7,090,966	\$8,464,085	\$8,775,019	\$310,934
0200 Employee Benefits	\$4,176,181	\$3,381,029	\$4,877,824	\$1,496,795
0280 On Behalf	\$1,092,696	\$1,328,005	\$1,188,762	(\$139,243)
0300 Purchased Profess & Technica	\$2,028,902	\$2,443,058	\$3,306,140	\$863,082
0400 Purchased Property Services	\$710,596	\$508,976	\$710,192	\$201,216
0500 Other Purchased Services	\$5,093,523	\$3,542,307	\$4,204,828	\$662,521
0600 Supplies & Materials	\$1,417,501	\$1,735,133	\$2,685,910	\$950,777

2016-2017 WORKING BUDGET GEN FUND EXPENDITURES

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUAL and 2016-2017 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
0700 Property	\$2,164,911	\$1,831,123	\$2,631,172	\$800,049
0800 Miscellaneous	\$6,045	\$27,727	\$17,757	(\$9,970)
0900 Other Uses of Funds	\$0	\$0	\$135,000	\$135,000
TOTAL BUSINESS SUPPORT SERVICES	\$23,781,321	\$23,261,443	\$28,532,604	\$5,271,161
2600 PLANT OPERATION & MAINTENANCE				
0100 Salaries Personnel Services	\$13,853,363	\$13,999,796	\$15,500,812	\$1,501,016
0200 Employee Benefits	\$2,973,343	\$3,216,014	\$3,414,874	\$198,860
0280 On Behalf	\$2,186,022	\$2,222,814	\$2,550,321	\$327,507
0300 Purchased Profess & Technica	\$348,586	\$373,944	\$947,337	\$573,393
0400 Purchased Property Services	\$5,756,228	\$6,242,898	\$11,645,026	\$5,402,128
0500 Other Purchased Services	\$8,479	\$10,015	\$20,350	\$10,335
0600 Supplies & Materials	\$11,807,921	\$11,139,748	\$12,735,512	\$1,595,764
0700 Property	\$288,841	\$151,183	\$359,131	\$207,948
0800 Miscellaneous	\$26,853	\$24,581	\$27,382	\$2,801
0900 Other Uses of Funds	\$0	\$0	\$0	
TOTAL PLANT OPERATION & MAINTENANCE	\$37,249,636	\$37,380,993	\$47,200,745	\$9,819,752
2700 STUDENT TRANSPORTATION				
0100 Salaries Personnel Services	\$11,565,526	\$11,809,429	\$13,474,810	\$1,665,381
0200 Employee Benefits	\$2,620,190	\$2,708,650	\$2,525,653	(\$182,997)
0280 On Behalf	\$1,825,209	\$1,875,039	\$2,229,015	\$353,976
0300 Purchased Profess & Technica	\$37,229	\$39,254	\$54,100	\$14,846
0400 Purchased Property Services	\$43,431	\$50,236	\$149,756	\$99,520
0500 Other Purchased Services	\$4,555	\$183,876	\$130,113	(\$53,763)
0600 Supplies & Materials	\$2,494,216	\$2,130,561	\$3,232,250	\$1,101,689
0700 Property	\$26,634	\$2,020,527	\$130,479	(\$1,890,048)
0800 Miscellaneous	\$0	\$6,517	\$4,000	(\$2,517)
0900 Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION	\$18,616,990	\$20,824,089	\$21,930,176	\$1,106,087
3300 COMMUNITY SERVICES				
0100 Salaries Personnel Services	\$147,437	\$50,898	\$188,633	\$137,735
0200 Employee Benefits	\$6,774	\$3,048	\$3,119	\$71

2016-2017 WORKING BUDGET GEN FUND EXPENDITURES

	2014-2015	2015-2016	2016-2017	Change between 2015-2016 ACTUAL and 2016-2017 WORKING
	ACTUAL	ACTUAL	WORKING	Amount
Expenditures				
0280 On Behalf	\$0	\$300	\$2,000	\$0
0300 Purchased Profess & Technica	\$13,565	\$684	\$2,263	\$1,579
0400 Purchased Property Services	\$472	\$1,376	\$4,000	\$2,624
0500 Other Purchased Services	\$625	\$44,773	\$35,953	(\$8,820)
0600 Supplies & Materials	\$26,067	\$177	\$500	\$323
0700 Property	\$4,778	\$1,300	\$0	(\$1,300)
0800 Miscellaneous	\$7,008	\$0	\$6,840	\$6,840
TOTAL COMMUNITY SERVICE	\$206,726	\$102,556	\$243,308	\$140,752
5100 DEBT SERVICE				
0900 Other Uses of Funds	\$1,448,878	\$1,251,392	\$1,273,848	\$22,456
Total Debt Service	\$1,448,878	\$1,251,392	\$1,273,848	\$22,456
5200 FUND TRANSFERS				
0900 Other Uses of Funds	\$2,283,613	\$4,098,537	\$5,449,686	\$1,351,149
5300 CONTINGENCY				
0840 Contingency	\$0	\$0	\$32,000,000	\$32,000,000
TOTAL EXPENDITURES	\$391,340,398	\$403,392,698	\$477,007,966	\$73,615,268

2016-2017 WORKING BUDGET

SPECIAL REVENUE

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
Revenue			
Beginning Balance	\$0	\$0	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
1200 Revenue from Other Local Sources	\$0	\$0	\$0
1310 Tuition from Individuals	\$50,484	\$162,228	\$58,933
TOTAL TUITION	\$50,484	\$162,228	\$58,933
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$0	\$0	\$0
TOTAL EARNINGS ON INVESTMENTS	\$0	\$0	\$0
FOOD SERVICE			
1624 Non-Reimb Vending Mach Prog	\$0	\$265,964	\$0
TOTAL STUDENT ACTIVITIES	\$0	\$265,964	\$0
COMMUNITY SERVICE ACTIVITIES			
1800 Community Service Activities	\$0	\$3,380	\$3,312
TOTAL COMMUNITY SERVICE ACTIVITIES	\$0	\$3,380	\$3,312
OTHER REVENUE FROM LOCAL SOURCES			
1900 Other Revenue from Local Sources	\$332,395	\$618,772	\$202,986
1920 Contributions/Donations	\$270,598	\$233,583	\$21,998
1925 Reimbursements (Non-Gvt)	\$77,401	\$0	\$0
1951 Service to Ky LSD	\$0	\$0	\$0
1980 Refund of Prior Yr. Expenditure	\$0	\$0	\$0
1990 Miscellaneous Revenue	\$0	\$264,299	\$35,063
2200 Restricted Revenue - Intermediate SRC	\$0	\$0	\$0
TOTAL OTHER REVENUE OTHER SOURCES	\$680,394	\$1,116,654	\$260,047
TOTAL REVENUE FROM LOCAL SOURCES	\$730,878	\$1,548,226	\$322,292
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	\$12,895,411	\$15,794,284	\$12,302,280
TOTAL RESTRICTED	\$12,895,411	\$15,794,284	\$12,302,280
TOTAL REVENUE FROM STATE SOURCES	\$12,895,411	\$15,794,284	\$12,302,280
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4300 Restricted Direct Federal	\$248,595	\$467,300	\$0
4500 Restricted Federal Thru State	\$21,096,444	\$20,528,306	\$22,783,277
4700 Federal Revenue Thru Intermediate SRC	\$147,760	\$102,000	\$18,500
4810 Medicare Reimbursement	\$0	\$0	\$0
TOTAL FEDERAL SOURCES	\$21,492,799	\$21,097,606	\$22,801,777

**2016-2017 WORKING BUDGET
SPECIAL REVENUE**

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
Revenue			
TOT REV FROM FEDERAL SOURCES	\$21,492,799	\$21,097,606	\$22,801,777
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$1,298,730	\$1,596,896	\$769,669
TOTAL INTERFUND TRANSFERS	\$1,298,730	\$1,596,896	\$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	\$1,298,730	\$1,596,896	\$769,669
TOTAL RECEIPTS	\$36,417,818	\$40,037,012	\$36,196,018
TOTAL REVENUES	\$36,417,818	\$40,037,012	\$36,196,018

2016-2017 WORKING BUDGET SPEC REV EXPENDITURES

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
Expenditures			
1000 INSTRUCTION			
0100 Salaries Personnel Services	\$14,759,368	\$15,677,051	\$15,603,561
0200 Employee Benefits	\$2,933,516	\$3,134,537	\$3,041,135
0300 Purchased Profess & Technical Ser	\$1,671,454	\$1,599,788	\$1,750,423
0400 Purchased Property Services	\$62,429	\$31,887	\$806,295
0500 Other Purchased Services	\$352,664	\$431,614	\$556,919
0600 Supplies & Materials	\$3,349,132	\$3,467,148	\$3,615,839
0700 Property	\$961,172	\$637,395	\$582,393
0800 Miscellaneous	\$885,743	\$800,959	\$532,971
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL INSTRUCTION	\$24,975,478	\$25,780,379	\$26,489,536
2100 STUDENT SUPPORT SERVICES			
0100 Salaries Personnel Services	\$1,956,745	\$2,097,609	\$1,837,880
0200 Employee Benefits	\$570,261	\$662,504	\$637,414
0300 Technical Ser	\$1,917	\$1,950	\$158,305
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$23,654	\$27,009	\$34,750
0600 Supplies & Materials	\$26,951	\$27,919	\$19,686
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$16,393	\$3,739	\$5,200
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL STUDENT SUPPORT SERVICES	\$2,595,921	\$2,820,730	\$2,693,235
2200 INSTRUCTIONAL STAFF SUPPORT SERV			
0100 Salaries Personnel Services	\$1,981,706	\$2,519,591	\$1,471,828
0200 Employee Benefits	\$334,097	\$443,698	\$321,420
0300 Technical Ser	\$73,522	\$113,395	\$74,823
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$27,269	\$38,675	\$30,574
0600 Supplies & Materials	\$243,640	\$71,782	\$124,883
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$2,231	\$1,785
0900 Other Uses of Funds	\$0	\$0	\$16,247
TOT INSTRUC. STAFF SUPPORT SERVICES	\$2,660,234	\$3,189,372	\$2,041,560
2300 DISTRICT ADMIN SUPPORT SERVICES			
0100 Salaries Personnel Services	\$0	\$4,580	\$4,122
0200 Employee Benefits	\$0	\$347	\$312
0300 Technical Ser	\$120	\$128	\$102
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$9,713	\$20,833	\$0
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0

2016-2017 WORKING BUDGET SPEC REV EXPENDITURES

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
Expenditures			
0900 Other Uses of Funds	\$0	\$0	\$0
TOT. DISTRICT ADMIN SUPPORT SERVICES	\$9,833	\$25,888	\$4,537
2400 SCHOOL ADMINISTRATIVE SUPPORT			
0100 Salaries Personnel Services	\$353,613	\$336,717	\$310,929
0200 Employee Benefits	\$0	\$37,762	\$32,771
0400 Purchased Property Services	\$0	\$0	\$0
0600 Supplies & Materials	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL SCHOOL ADMIN SUPPORT	\$353,613	\$374,479	\$343,700
2500 BUSINESS SUPPORT SERVICES			
0100 Salaries Personnel Services	\$849,187	\$2,950	\$320,238
0200 Employee Benefits	\$319	\$536	\$307
0300 Technical Ser	\$0	\$28,614	\$0
0400 Purchased Property Services	\$0	\$0	\$0
0500 Other Purchased Services	\$10,857	\$31,825	\$11,608
0600 Supplies & Materials	\$59,770	\$59,294	\$1,500
0700 Property	\$340,134	\$716,683	\$1,500
0800 Miscellaneous	\$0	\$0	\$0
TOTAL BUSINESS SUPPORT SERVICES	\$1,260,267	\$839,902	\$335,153
2600 PLANT OPERATION & MAINTENANCE			
0100 Salaries Personnel Services	\$79,813	\$80,526	\$90,006
0200 Employee Benefits	\$19,985	\$2,030	\$22,806
0300 Technical Ser	\$0	\$0	\$0
0400 Purchased Property Services	\$3,064	\$0	\$347
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$0	\$0	\$0
0700 Property	\$0	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
TOTAL PLANT OPERATION & MAINTENANCE	\$102,862	\$82,556	\$113,159
2700 STUDENT TRANSPORTATION			
0600 Supplies & Materials	\$0	\$0	\$0
TOTAL STUDENT TRANSPORTATION	\$0	\$0	\$0
2900 OTHER INSTRUCTIONAL			
0100 Salaries Personnel Services	\$77,557	\$62,862	\$97,069
0200 Employee Benefits	\$34,842	\$25,690	\$54,290
TOTAL OTHER INSTRUCTIONAL	\$112,399	\$88,552	\$151,359
3100 FOOD SERVICE OPERATION			
0100 Salaries Personnel Services	\$0	\$0	\$0
0200 Employee Benefits	\$0	\$0	\$0

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

	2014-2015	2015-2016	2016-2017
	ACTUAL	ACTUAL	WORKING
Expenditures			
0300 Technical Ser	\$0	\$0	\$0
0500 Other Purchased Services	\$0	\$0	\$0
0600 Supplies & Materials	\$1,500	\$0	\$0
0700 Property	\$0	\$0	\$0
Total Food Service Operation	\$1,500	\$0	\$0
 3300 COMMUNITY SERVICES OPERATIONS			
0100 Salaries Personnel Services	\$2,227,551	\$2,289,762	\$2,227,964
0200 Employee Benefits	\$91,327	\$115,401	\$93,898
0300 Technical Ser	\$66,566	\$50,682	\$68,688
0400 Purchased Property Services	\$182	\$0	\$455
0500 Other Purchased Services	\$23,154	\$14,023	\$24,558
0600 Supplies & Materials	\$195,103	\$148,849	\$163,646
0700 Property	\$999	\$0	\$300
0800 Miscellaneous	\$23,047	\$21,260	\$20,630
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL COMMUN SERV OPER.	\$2,627,929	\$2,639,977	\$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	\$1,498,508	\$1,858,306	\$1,423,641
TOTAL FUND TRANSFERS	\$1,498,508	\$1,858,306	\$1,423,641
 TOT EXPEND SPECIAL REV FUND (2)			
	\$36,198,544	\$37,700,141	\$36,196,018

2016-2017 WORKING BUDGET CAPITAL OUTLAY FUND (310)

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
Revenue			
Beginning Balance	\$27,418	\$16,803	\$0
RECEIPTS			
REVENUE FROM LOCAL SOURCES			0
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$4,889	\$3,500	\$3,800
TOTAL EARNINGS ON INVESTMENTS	\$4,889	\$3,500	\$3,800
TOTAL REVENUE FROM LOCAL SOURCES	\$4,889	\$3,500	\$3,800
REVENUE FROM STATE SOURCES			
STATE PROGRAMS			
3111 SEEK Program	\$0	\$0	\$0
TOTAL STATE PROGRAMS	\$0	\$0	\$0
RESTRICTED			
3200 Restricted State Revenue	\$3,566,714	\$3,613,012	\$3,627,076
TOTAL RESTRICTED	\$3,566,714	\$3,613,012	\$3,627,076
TOTAL REVENUE FROM STATE SOURCES	\$3,566,714	\$3,613,012	\$3,627,076
OTHER RECEIPTS			
INTERFUND TRANSFERS			
5210 Fund Transfer	\$0	\$0	\$0
TOTAL INTERFUND TRANSFERS	\$0	\$0	\$0
TOTAL OTHER RECEIPTS	\$0	\$0	\$0
TOTAL RECEIPTS	\$3,571,603	\$3,616,512	\$3,630,876
TOTAL REVENUES	\$3,599,021	\$3,633,315	\$3,630,876
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	\$0	\$0
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0

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

		2014-2015	2015-2016	2016-2017
		ACTUAL	ACTUAL	WORKING
	TOTAL DEBT SERVICE	\$0	\$0	\$0
5200 FUND TRANSFERS				
0900 Other Uses of Funds		\$3,582,217	\$3,633,315	\$3,630,876
	TOTAL FUND TRANSFERS	\$3,582,217	\$3,633,315	\$3,630,876
	TOTAL EXPENDITURES	\$3,582,217	\$3,633,315	\$3,630,876

2016-2017 WORKING BUDGET BUILDING FUND 320

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
Revenue			
Beginning Balance	\$1,025,283	\$133,798	\$135,805
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
AD VALOREM TAXES			
1111 General Real Property Tax	\$26,699,324	\$27,153,212	\$28,318,655
1113 PSC Real Property Tax	\$628,986	\$639,475	\$703,651
1115 Delinquent Property Tax	\$0	\$0	\$0
1116 Distilled Spirits Tax	\$0	\$0	\$0
1117 Motor Vehicle Tax	\$968,484	\$910,169	\$1,094,177
1118 Unmined Minerals Tax	\$0	\$0	\$0
TOTAL AD VALOREM TAXES	\$28,296,794	\$28,702,856	\$30,116,483
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	\$7,078	\$7,078	\$7,255
TOTAL EARNINGS ON INVESTMENTS	\$7,078	\$7,078	\$7,255
TOTAL REVENUE LOCAL SOURCES	\$28,303,872	\$28,709,934	\$30,123,738
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	\$28,303,872	\$28,709,934	\$30,123,738
TOTAL REVENUES	\$29,329,155	\$28,843,732	\$30,259,543

2016-2017 WORKING BUDGET BUILDING FUND 320

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 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	\$29,329,155	\$28,843,732	\$30,259,543
TOTAL FUND TRANSFERS	\$29,329,155	\$28,843,732	\$30,259,543
TOTAL EXPENDITURES	\$29,329,155	\$28,843,732	\$30,259,543

2016-2017 WORKING BUDGET FOOD SERVICE FUND (51)

	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 WORKING
Revenue			
Beginning Balance	\$1,193,900	\$4,322,272	\$4,158,852
RECEIPTS			
REVENUE FROM LOCAL SOURCES			
EARNINGS ON INVESTMENTS			
1510 Interest Income	\$5,444	\$652	\$0
TOTAL EARNINGS ON INVESTMENTS	\$5,444	\$652	\$0
FOOD SERVICE			
1600 FOOD SERVICE	\$4,443,804	\$3,902,424	\$10,641,000
TOTAL FOOD SERVICE	\$4,443,804	\$3,902,424	\$10,641,000
OTHER REVENUE FROM LOCAL SOURCES			
1900 Miscellaneous Revenue	\$145,191	\$112,638	\$404,200
TOT OTHER REV FROM LOCAL SOURCES	\$145,191	\$112,638	\$404,200
TOT REVENUE FROM LOCAL SOURCES	\$4,594,439	\$4,015,714	\$11,045,200
REVENUE FROM STATE SOURCES			
RESTRICTED			
3200 Restricted State Revenue	\$182,810	\$190,156	\$250,000
TOTAL RESTRICTED	\$182,810	\$190,156	\$250,000
OTHER STATE FUNDING			
3900 Revenue for/on Behalf Payments	\$1,097,631	\$1,166,289	\$1,207,755
TOT REVENUE FROM STATE SOURCES	\$1,280,441	\$1,356,445	\$1,457,755
REVENUE FROM FEDERAL SOURCES			
FEDERAL SOURCES			
4500 Restricted Federal thru State	\$13,745,539	\$16,194,551	\$18,000,000
4950 Donated Commodities	\$1,181,382	\$1,256,413	\$0
TOTAL FEDERAL SOURCES	\$14,926,921	\$17,450,964	\$18,000,000
TOT REV FROM FEDERAL SOURCES	\$14,926,921	\$17,450,964	\$18,000,000
TOTAL RECEIPTS	\$20,801,801	\$22,823,123	\$30,502,955
TOT REV FOOD SERVICE FUND(51)	\$21,995,701	\$27,145,395	\$34,661,807
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	\$6,952,841	\$7,345,559	\$9,776,500
0200 Employee Benefits	\$2,708,546	\$2,858,676	\$3,389,256
0400 Purchased Property Services	\$502,255	\$399,864	\$1,150,583
0500 Other Purchased Services	\$45,540	\$52,494	\$181,490
0600 Supplies & Materials	\$9,802,419	\$10,728,172	\$20,163,978
0700 Property	\$28,070	\$265,273	
0800 Miscellaneous	\$0	\$0	\$0
0900 Other Uses of Funds	\$0	\$0	\$0
TOTAL FOOD SERVICE OPERATIONS	\$20,039,671	\$21,650,038	\$34,661,807
TOTAL EXPENDITURES	\$20,039,671	\$21,650,038	\$34,661,807

2016-2017 WORKING BUDGET

Function Code Listing

1000 INSTRUCTION

School's Regular Instruction
School's Special Instruction

2100 STUDENT SUPPORT SERVICES

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

2200 INSTRUCTIONAL STAFF SUPPORT SERVICES

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

2300 DISTRICT ADMINISTRATIVE SUPPORT SERVICES

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

2400 SCHOOL ADMINISTRATIVE SUPPORT SERVICES

Elementary Staff Assistants
School's Principal Office
Associate Principals

2500 BUSINESS SUPPORT SERVICES

2016-2017 WORKING BUDGET

Function Code Listing

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

2600 PLANT OPERATION & MAINTENANCE

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

2700 STUDENT TRANSPORTATION

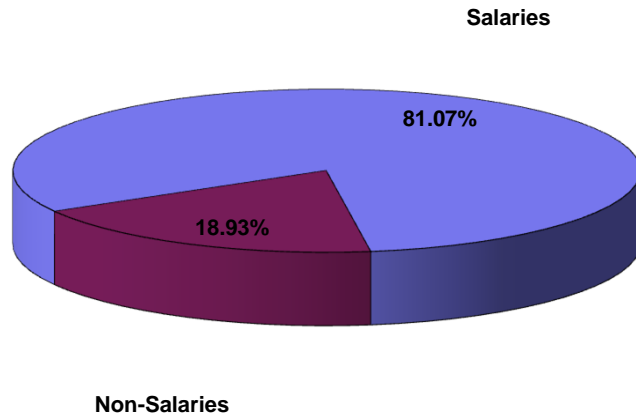
Transportation Services

3300 COMMUNITY SERVICE OPERATIONS

Community Education

2016-2017 WORKING BUDGET

Salaries as a Percent of Total Budget

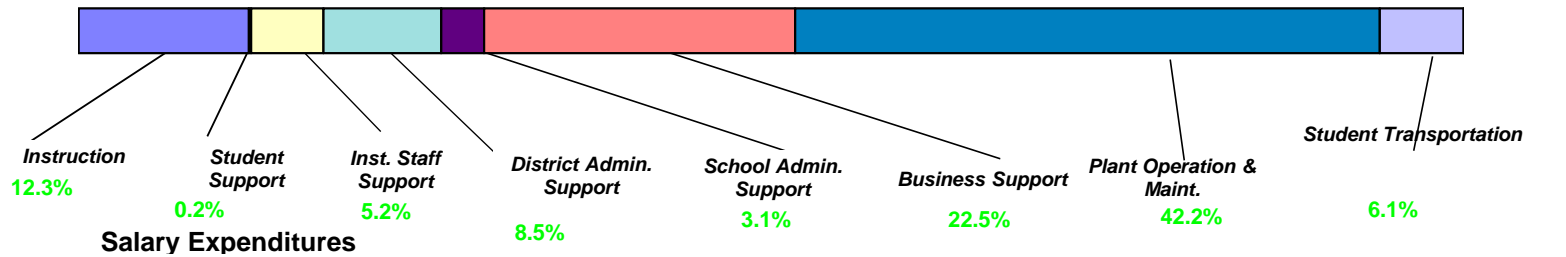


Total General Fund Budget (excluding contingency and on behalf payments)
\$368,388,344

Total General Fund Salary Expenditures
\$298,640,523

Total General Fund Non-Salary Expenditures
\$69,747,821

Non-Salary Expenditures



Salary Expenditures

