



2024–25

Fayette County Public Schools **Tentative Budget**

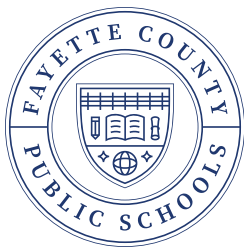


Table of Contents

• Budget Message	1
• A New Way Forward	3
• The Big Picture	5
• The Budget and Finance Cycle	7
• 2023-24 Board Initiatives Summary	8
• 2023-24 Annual Community Outreach & Partnerships	9
• Fayette County Public Schools 2024-25 Tentative Budget	10
• General Fund Revenue: Where Does the Money Come From?	11
• General Fund Expenses: Where Does the Money Go?	12
• Revenue	14
- General Fund	15
- Special Revenue Fund	17
- Capital Outlay Fund	18
- Building Fund	19
- Food Service Fund	20
• Expenditures	21
- General Fund	22
- Special Revenue Fund	28
- Capital Outlay Fund	33
- Building Fund	34
- Food Service Fund	35



Fayette County Public Schools

On the heels of two years of historic investments in our students, teachers, staff, and infrastructure, Fayette County Public Schools has developed a proposed spending plan for the 2024-25 fiscal year that enables the district to sustain those commitments while maintaining strong financial standing.

In anticipation of conservative state funding and the upcoming sunset of federal ESSER dollars, this 2024-25 Tentative Budget proposal reflects careful consideration and targeted resource allocation to meet the needs of our students, staff, and community.

During the budget development process, members of the Fayette County Board of Education have been actively involved in reviewing priorities, evaluating expenditures, and maintaining a steadfast commitment to being good stewards of public dollars.

Countless hours of preparation, including input from diverse stakeholders and meticulous reviews of resources at every level, have gone into crafting this proposal.

By definition, this budget is an official document forecasting revenue and expenditures. More significantly, though, it expresses our plan to achieve our vision for student success.

Through robust community engagement, our board charted "A New Way Forward" to drive academic excellence and provide a world-class education for all students.

The 2024-25 Tentative Budget is a bridge to that future, ensuring that practices and initiatives proven successful in accelerating student success will continue and that our students have the tools, resources, and support they need to excel.

In partnership,

Demetrus Liggins, Ph.D.
Superintendent
Fayette County Public Schools



Demetrus Liggins, Ph.D.
Fayette County Public Schools Superintendent



Tyler Murphy
Fayette County Board of Education Chair



Amy Green
Fayette County Board of Education Vice Chair



Amanda Ferguson
Fayette County Board of Education Member

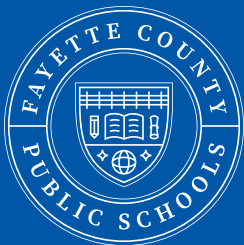


Marilyn Clark
Fayette County Board of Education Member



Jason Moore
Fayette County Board of Education Member

DRAFT



A New Way Forward

Our 16-month strategic planning process began in February 2021 with listening sessions, individual and small group interviews, focus groups, and multilingual surveys, during which thousands of participants from diverse perspectives provided feedback on the district's main challenges, opportunities, and strengths, and articulated hopes for the future. Work continued with an independent review of the district, which included an examination of data, systems, and structures, as well as a series of listening sessions and interviews.



With the help of an external consultant and community facilitator, the district established three groups to review and synthesize the input received and drive the work forward. An advisory group of 30 community leaders; a working group of 39 employees, families, and community partners; and a student group of 22 representatives from every high school and special program in the district – 9 individuals total – worked over a period of two months to develop priorities, recommend next steps, and identify success factors.

From there, principals and district leaders worked to refine the plan, consult data, research best practices, and build out strategies. Born of 132 community meetings, 90 input sessions, and 17,071 survey responses, the 2022-29 strategic plan aptly titled “A New Way Forward” was formally adopted by the school board in May 2022.

Our Vision reflects where we want to go as an organization.

“All Fayette County Public Schools students will receive a world-class education.”

Our Mission clarifies how we will make that vision a reality.

“The mission of Fayette County Public Schools is to create a collaborative community that ensures all students achieve at high levels and graduate prepared to excel in a global society.”

Our New Way Forward Strategic Plan is a 5- to 7-year roadmap that establishes the following areas of focus as Strategic Priorities:



Student Achievement



Unity, Belonging, and Student Efficacy



Highly Effective, Culturally Responsive Workforce



Outreach and Engagement



Organizational Health and Effectiveness



DRAFT

Our Portrait of a Graduate is our promise to students and families that our schools will give every learner the experiences, opportunities, and support to become:



Academically Prepared



College and Career Ready



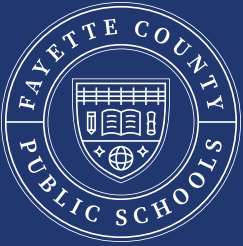
Civically Engaged



Culturally Competent



Equipped for the Future



The Big Picture

The purpose of a school district budget is to outline a financial plan and allocate resources to support the educational programs, services, and operations. A well-structured and effective budget allocates funding to ensure the district can fulfill its mission, meet educational goals, and provide a high-quality learning environment for students, while also ensuring the responsible use of public funds.

Budgeting Requires:



Decision-Making: Developing a budget assists leaders in prioritizing and maximizing the allocation of limited available resources. Fayette County Board of Education members, in collaboration with district administrators, consider data to evaluate the impact of funding decisions on various programs, assess the effectiveness of existing initiatives, and make informed decisions. The budgeting process creates a collaborative community for leaders to ensure allocations are made in the greatest areas of impact within the classroom that result in high levels of achievement. By investing resources strategically, the district can maximize effectiveness and efficiency.



Engagement: The process of developing the budget provides multiple opportunities to engage employees, families, and community members. During the development of the budget, district leaders hold focus groups with teachers, families, and principals to identify areas of need. Materials prepared for the board's budget retreat, and communications sent to staff, families, and the community at large provided additional transparency.



Financial Stewardship: The district budget outlines spending for the fiscal year that runs from July 1 through June 30. To support the vision and mission of the school district, allocations are aligned with the Strategic Plan, Comprehensive District Improvement Plan, and other long-range planning documents such as the District Facilities Plan.



Forecasting: Throughout each budget cycle, the Fayette County Board of Education must plan for growth and challenges. Areas that are important to evaluate during each cycle include fluctuations in student enrollment, demographic shifts, and changes to state or federal funding which enable the district to prepare appropriately. Employing conservative forecasting models and trend analysis allows the district to plan effectively for unforeseen expenditures or economic conditions that can affect revenue projections.

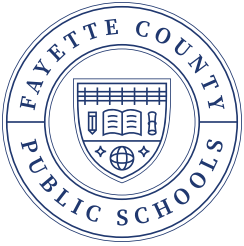
DRAFT



Legal Compliance: District budget preparation is required and governed by the Kentucky Revised Statutes KRS 160.470 and oversight is provided by the Kentucky Department of Education. Funding distribution guidance is outlined in the Kentucky Administrative Regulations 702 KAR 3:246.



Resource Allocation: Public schools in Kentucky are primarily funded by federal and state grants, state allocations through the SEEK formula, and local dollars from occupational license taxes, utility taxes, motor vehicle taxes, and property taxes. Local school boards are responsible for setting property tax rates annually. School district budgets estimate available financial resources and plan for how funding will be allocated to schools and departments. This requires reviewing the efficacy of existing initiatives and prioritizing the investment of new funding to ensure students have the resources to excel.



The Budget and Finance Cycle

With each budget cycle, the board shapes the future of our community through historic investments in education. The board has developed a model in Fayette County that provides advanced opportunities to students and support for families and the community.

In accordance with Kentucky Revised Statutes and the Kentucky Department of Education, local school boards have three different versions of the annual budget:

A Draft Budget is reviewed in January.

A Tentative Budget is adopted in May.

A Working Budget is approved in September.

Budget Timeline

Ongoing: School Board Monitors Performance and Financial Reports

DRAFT

Draft

October

- Draft Budget Preparation Commences
- Salary Schedule Planning Begins

December

- Budget and Finance Committee Meets
- Draft Budget Preparation Finalized

November

- Second Month Adjustments Finalized
- Section 6 Carryforward Distributed

January

- Enrollment Projections
- Board Reviews Draft Budget

Tentative

February

- Initial Staffing and Section 6 Allocations
- Budget and Finance Committee Meets

April

- Board Work Sessions
- Final Staffing Allocations

March

- Board Fiscal Impact Review
- Draft Salary Schedule Finalized
- Section 7 Allocations Distributed

May

- Board Adopts Tentative Budget
- Board Adopts Salary Schedule
- Tentative Budget Submitted to KDE

Working

June

- Year-End Closing
- Policy Updates

September

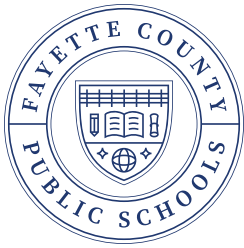
- Day 10 Staffing and Section 6 Allocations
- Board Approves Working Budget
- Working Budget Submitted to KDE

July

- New Fiscal Year Begins
- Working Budget Priorities Finalized

August

- Budget and Finance Committee Meets
- Tax Rate Approved



2023-24 Board Initiatives Summary

The Fayette County Board of Education is committed to enhancing educational experiences, supporting faculty and staff, and improving infrastructure to meet the needs of a growing student population.



Investing in Our Students

- **Gifted and Talented Services:** Increased staffing including support at SCAPA and enrichment in visual and performing arts at secondary levels.
- **Multilingual Services:** Supported the rapidly growing number of English Learners, adding EL teachers, and professional learning tools.
- **Preschool:** Opened full-day classrooms at two elementary schools and added support positions, enhancing early childhood education.
- **School Health:** Increased the number of full-time nurses in every school, added water safety lessons, and provided health room upgrades, ensuring student well-being.
- **Visual & Performing Arts:** Invested in instrument repair, arts supplies, supplemental duty, and expansion of diverse music.

DRAFT



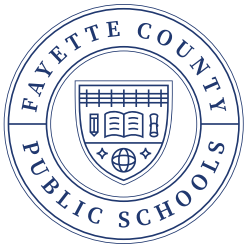
Investing in Our Workforce

- **Employee Compensation:** Created a historic investment in raising the starting teacher salary above \$50,000 and classified hourly minimum wage to \$16.17.
- **Human Resources:** Investments in employee wellness, recruitment, and efficiencies in the onboarding process.



Investing in Our Infrastructure

- **Transportation:** Allocated funds for additional bus drivers and monitors as well as bus maintenance and fleet replacement to ensure safe student transportation.
- **Technology:** Implemented a Chromebook refresh and network upgrades to promote digital equity and increased technical support.



2023-24 Annual Community Outreach & Partnerships

The Fayette County Board of Education provides students and families with a wealth of community outreach opportunities creating collaboration between many local entities and the offices of Family and Community Engagement, and Unity, Belonging, and Student Efficacy, some of which are spotlighted below.

May

- DiverCity Festival

June

- Pride Festival hosted at Central Bank Center
- Father's Day Family Celebration
- University of Kentucky's Bright Pathways Postsecondary Readiness Program
- Kentucky Refugee & Immigrant Inclusion Summit (KRIIS)

July

- Big Brothers Big Sisters Summertime Support & Community Resource Fair
- Stuff the Bus hosted at Greyline Station

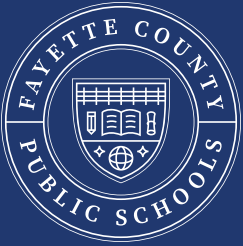
August

- Back to School Rallies
- The Lexington Academy of Barbering Back to School Bash
- Back to School Rally Backpack Stuffing hosted at YMCA North Lexington
- Cuts & Curls hosted at The Learning Center
- Woodhill Community Center Block Party
- KET Super Saturday
- Black Male Working Academy Kickoff

September

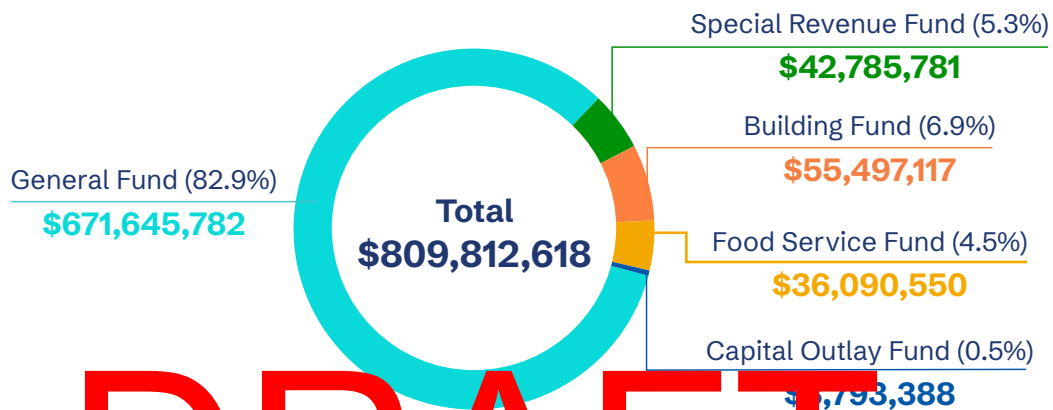
- Roots & Heritage KidsFest hosted at Lyric Theater
- Festival Latino hosted at Robert F. Stephens Courthouse
- Launch of Cuts & Curls Districtwide (year-long)

DRAFT



Fayette County Public Schools 2024-25 Tentative Budget

The overall budget for the Fayette County Public Schools is \$836 million. Funds are required to be separated into different accounts according to Kentucky Revised Statutes and the Kentucky Department of Education regulations.



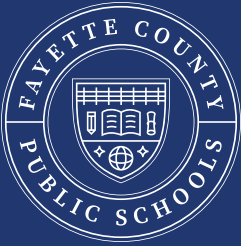
General Fund: Funds are utilized for the day-to-day operations of the school district in accordance with board policy. It is the primary operating fund of the school district that accounts financial transactions except for those required to be allocated to other fund sources. The salary and benefits of most employees are paid from the General Fund, as well as utilities, materials and instructional supplies for classrooms, and contracted services to support maintenance, safety, insurance, and other costs. Revenue is generated primarily from local property and state revenue sources.

Special Revenue Fund: Funds account for the proceeds of specific revenue sources that are legally restricted or committed by external entities, legislation, or board action for specified purposes other than debt service or capital projects. Project codes are used to distinguish specific revenue sources.

Capital Outlay Fund: Funds are required to be utilized for debt redemption and/or capital improvement. Funding is provided to school districts through the Support Education Excellence in Kentucky (SEEK) formula at \$100 per prior year adjusted average daily attendance in accordance with KRS 157.420.

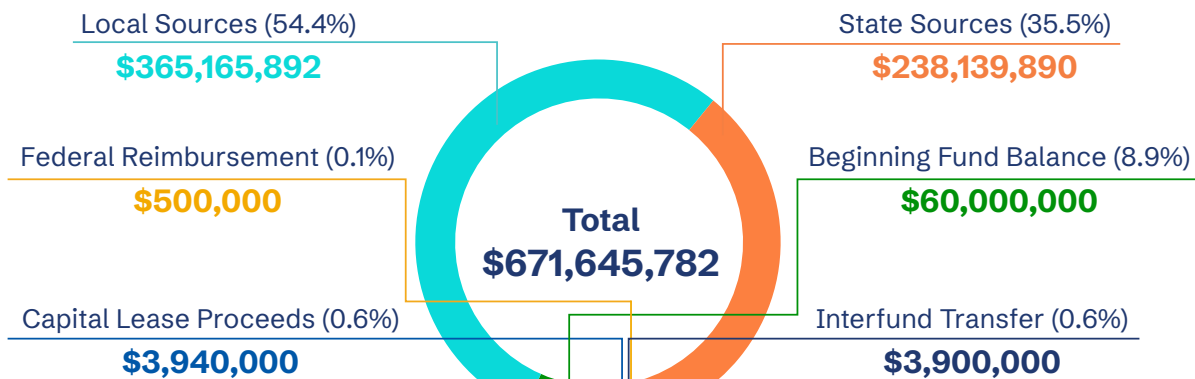
Building Fund: These funds are to be used only for debt service, new facilities, major renovations of existing school facilities, purchase of land if approved by the Commissioner of Education, and energy conservation measures.

Food Service Fund: This fund is considered a self-sustaining enterprise fund. Revenue is generated from the meals provided to students along with eligible federal reimbursements. Funds are restricted to supporting the school meal program.



General Fund Total Revenue: Where Does the Money Come From?

The funding to operate the Fayette County Public Schools comes primarily from local, state, and federal tax dollars.



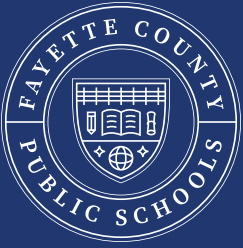
Beginning Fund Balance: This is the residual carryforward with which school districts begin the school year and includes funds available for future expenditures. For the General Fund, this amount includes the district's contingency fund, which is held in reserve in case of unforeseen expenditures.

Revenue from Local Sources: For General Fund, revenue is generated through tax assessments on real and personal property as well as motor vehicles, occupational license taxes, and utilities taxes. Other revenue collected include interest, building rental, donations, revenue in lieu of taxes from exempt entities, and other miscellaneous items. Additionally, the Special Revenue Fund receives grants from private entities.

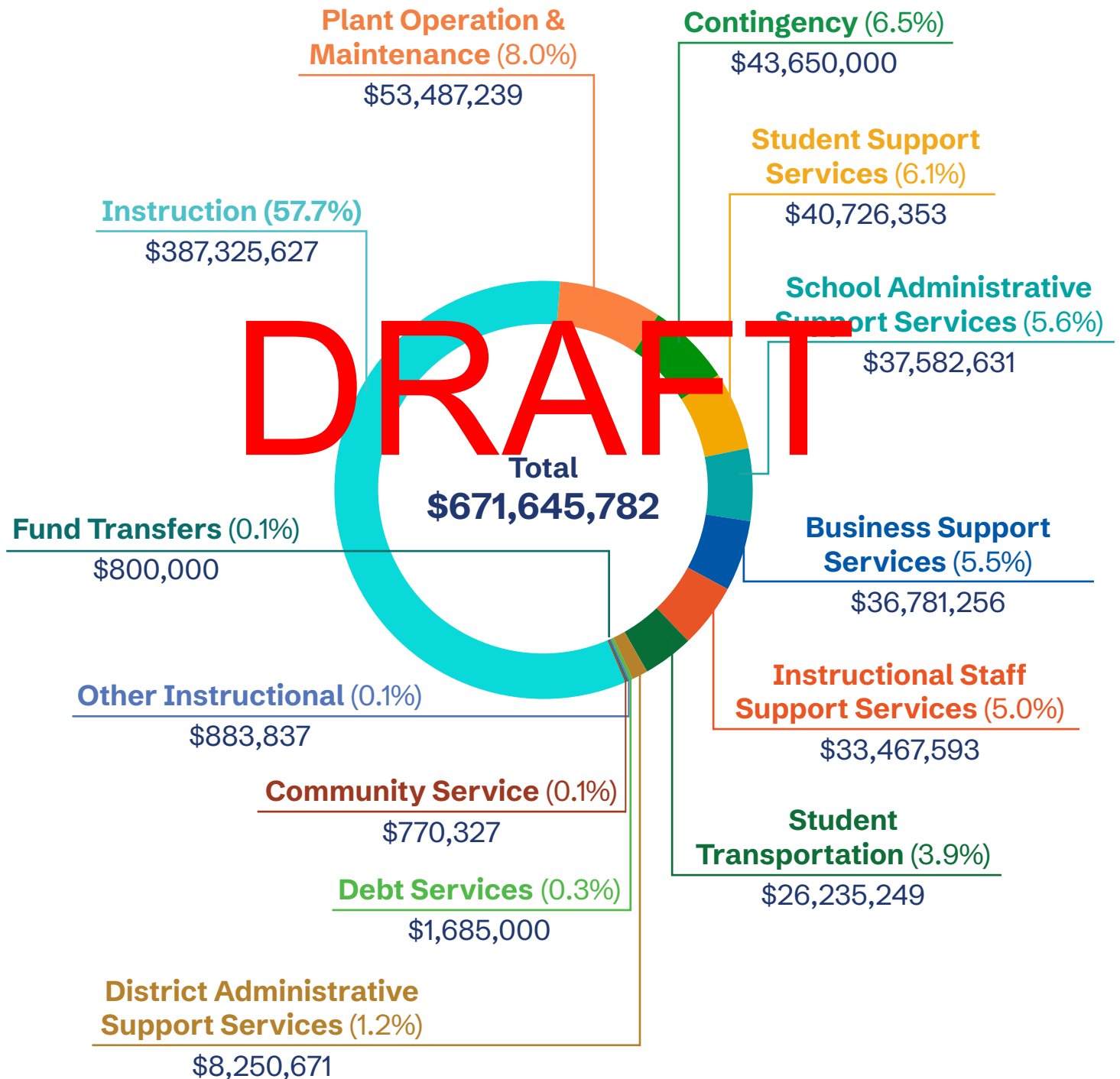
Revenue from State Sources: For General Fund, this allocation reflects revenue distributed to local school districts through a funding formula called the Support Education Excellence in Kentucky (SEEK). The amount districts receive is based upon prior year adjusted average daily attendance and other factors including local property values which can affect the local effort calculation and the number of students with special needs. Additionally, the budget reflects an allocation of state tax funding committed to the state retirement fund on behalf of district employees, even though that money is not provided to the school district. The Special Revenue Fund accounts for state grants in this category of revenue and the Capital Outlay Fund receives funding through the SEEK formula.

Revenue from Federal Sources: For general fund, revenue for federal reimbursement is generated by providing Medicaid services to students. In the Special Revenue Fund, revenue accounts for funds received from federal grants. For the Food Service Fund, this is revenue received from the National School Breakfast and Lunch Programs, respectively.

Capital Lease Proceeds: Capital lease proceeds are provided through the Kentucky Interlocal School Transportation Association (KISTA) for financing program for bus purchases.



General Fund Expenses: Where Does the Money Go?



Instruction: Activities in this function correspond directly with interactions between teachers and students including instructional materials, supplies, and equipment including technology.

Student Support Services: Activities in this function provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction.

Instructional Staff Support Services: Activities in this function are services that support the improvement of instruction and curriculum development, library and media services, and student assessment.

District Administrative Support Services: Activities in this function include activities associated with the overall general administration and executive responsibility for the district, including the Superintendent, Board of Education, legal services, and tax assessments.

School Administrative Support Services: Activities in this function include those performed by the principal, assistant principals, and other assistants in directing and managing the operation of a school and instructional activities.

Plant Operations and Maintenance: Activities contained within this function included those allocated to keep school facilities and grounds safe, clean, comfortable, and in working condition for students, staff, and families. It includes the costs of repairs and utilities, as well as security for campuses.

Business Support Services: Activities in this function include activities that support schools, programs, and departments to ensure the district maintains continuity of operations. Functions within this category include human resources, payroll, and accounting functions as well as printing, postage, and telecommunications.

Student Transportation: Activities contained within this function include all expenditures related to transporting students to and from school, including drivers, monitors, mechanics, buses, bus maintenance, and fuel.

Community Service: Activities in this function relate to expenditures for supporting Family Resource and Youth Service Centers.

Debt Service: Activities in this function are related to the long-term debt of the school district, including payments of both principal and interest.

Other Instructional: Activities in this function include direct services for students not included in previous account functions.

Fund Transfers: Activities in this function accounts for expenditures moved between different District funds.

Contingency: These are funds that are restricted, held in reserve in case of unexpected emergencies. The district's policy is to hold 6.5% in reserve, well above the state minimum of 2% due to the district's size and scope of supports.



DRAFT
Revenue



Revenue

General Fund 2024-25

Revenues	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
Revenue Beginning Balance	78,807,096	91,592,336	83,000,000	60,000,000	(23,000,000)
REVENUE FROM LOCAL SOURCES					
General Real/Tangible Property Tax	223,483,242	236,427,890	244,500,000	252,146,000	7,646,000
PSC Real/Tangible Property Tax	8,423,841	7,097,119	8,100,000	8,354,000	254,000
Delinquent Property Tax	1,553,808	677,328	1,500,000	1,200,000	(300,000)
Motor Vehicle Tax	16,620,719	16,213,900	17,000,000	17,000,000	
Utilities Tax	24,469,880	26,070,571	26,000,000	25,000,000	(1,000,000)
Occupational License Tax	46,365,641	49,023,603	50,000,000	50,000,000	
Omitted Property Tax	1,263,118	443,895	1,000,000	1,400,000	400,000
Revenue in Lieu of Taxes	85,571	2,149	40,000	40,000	
Tuition from individuals	64,600		35,000	35,000	
Tuition from KY LSD	32,844		20,000	20,000	
Interest Income	160,062	5,483,734	5,510,545	6,000,000	489,455
Building Rental	50,816	68,645	20,000	20,000	
Bus Rental	967,028	2,370,727	20,000	20,000	
Contributions/Donations	10,500	13,050	5,000	5,000	
Gain/Loss on Sale of Assets	28,732		6,000	6,000	
Miscellaneous Revenue	1,414,353	3,587,505	2,525,237	3,319,892	794,655
Other Reimbursements	801,902	942,180	600,000	600,000	
TOTAL REVENUE FROM LOCAL SOURCES	325,737,270	349,449,296	356,881,782	365,165,892	8,284,110
REVENUE FROM STATE SOURCES					
SEEK Program	92,715,109	95,113,000	93,500,000	93,000,000	(500,000)
Vocational Transportation	15,410	1,101,669	125,000	125,000	
KSB/KSD Transportation Reimbursement	10,097		7,000	7,000	
Nat'l Board Certification Reimbursement	268,861	354,000	240,000	240,000	



Revenue

General Fund 2024-25

Revenues (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
Speech Language Path Reimbursement		62,001		-	
Telecommunications Tax (restr. state rev.)	1,014,683	1,016,234	850,000	850,000	
Revenue for/On Behalf Payments	135,049,902	179,242,926	136,650,000	143,917,890	7,267,890
TOTAL REVENUE FROM STATE SOURCES	229,074,062	276,889,830	231,372,000	238,139,890	6,767,890
FEDERAL REIMBURSEMENT					
Medicaid Reimbursement	554,780	973,844	500,000	500,000	
TOTAL FEDERAL REIMBURSEMENT	554,780	973,844	500,000	500,000	
INTERFUND TRANSFERS					
Fund Transfer		41,648		-	
Indirect Costs Transfer	7,348,808	14,999,535	6,092,000	3,900,000	(2,192,000)
TOTAL INTERFUND TRANSFERS	7,348,808	15,111,222	6,092,000	3,900,000	(2,192,000)
PROCEEDS FROM SALE OF EQUIPMENT					
Sale of Equipment		27,325		-	
TOTAL INTERFUND TRANSFERS	-	27,325	-	-	
CAPITAL LEASE PROCEEDS					
Capital Lease Proceeds	2,838,793	-	3,340,000	3,940,000	600,000
TOTAL CAPITAL LEASE PROCEEDS	2,838,793	-	3,340,000	3,940,000	600,000
TOTAL REVENUE	644,360,809	734,073,857	681,185,782	671,645,782	(9,540,000)

DRAFT



Revenue

Special Revenue Fund

2024-25

Revenues	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
Revenue Beginning Balance	184,496	1,678,581		
REVENUE FROM LOCAL SOURCES				
Tuition from Individuals	51,750		17,681,590	
Interest Income				
Non-Reimb Vending Machine Program	7,145	7,090		
Other Student Activity Income				
Other Revenue from Local Source			14,800	
Other	1,096,816	808,284		
Contributions/Donations	121,600	200,000		
Miscellaneous Revenue	47,160	68,200		
TOTAL REVENUE FROM LOCAL SOURCES	1,323,328	1,083,575	17,696,390	
REVENUE FROM STATE SOURCES				
Seek Program				
Restricted State Revenue	14,547,380	18,982,435	15,197,203	13,767,472
TOTAL REVENUE FROM STATE SOURCES	14,547,380	18,982,435	15,197,203	13,767,472
FEDERAL REIMBURSEMENT				
Unrestricted Federal Revenue Thru State				
Restricted Direct Federal	114,573	118,700		
Restricted Federal Thru State	76,557,526	82,703,152	30,499,437	29,018,309
Federal Revenue Thru Intermediate Source	564,026	817,538	137,500	
TOTAL FEDERAL REIMBURSEMENT	77,236,124	83,639,391	30,636,937	29,018,309
INTERFUND TRANSFERS				
Fund Transfer	805,429	805,430		
NCLB Transfer - From Title II	507,124			
Flex Focus Transfer from ESS	707,255	305,297		



Revenue

Special Revenue Fund

2024-25

Revenues (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
Flex Focus Transfer from PD				
Flex Focus Transfer from IR				
Flex Focus Transfer from SS				
FF Transfer to FF Operational				
TOTAL FEDERAL REIMBURSEMENT	2,019,808	1,110,727	-	-
TOTAL REVENUE	95,311,736	106,495,009	63,530,530	42,785,781

Capital Outlay Fund 2024-25

Revenues	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
Revenue Beginning Balance	1,060,420	2,109,623		
REVENUE FROM LOCAL SOURCES				
Interest Income				
TOTAL REVENUE FROM LOCAL SOURCES	-		-	-
REVENUE FROM STATE SOURCES				
SEEK Program	3,835,378	3,835,378	3,835,378	3,793,388
Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES	3,835,378	3,835,378	3,835,378	3,793,388
INTERFUND TRANSFERS				
Fund Transfer				
TOTAL INTERFUND TRANSFERS	-		-	-
TOTAL REVENUE	4,895,798	5,945,001	3,835,378	3,793,388



Revenue Building Fund 2024-25

Revenues	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
Revenue Beginning Balance	2,865,239	3,053,670		
REVENUE FROM LOCAL SOURCES				
General Real/Tangible Property Tax	32,942,683	51,864,793	53,011,581	53,011,581
PSC Real/Tangible Property Tax	834,345	1,035,796	1,162,157	1,162,157
Delinquent Property Tax				
Motor Vehicle Tax	1,217,290	1,349,610	1,323,379	1,323,379
Interest Income				
TOTAL REVENUE FROM LOCAL SOURCES	34,994,318	54,250,200	55,497,117	55,497,117
REVENUE FROM STATE SOURCES				
Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES				
INTERFUND TRANSFERS				
Fund Transfer				
Indirect Costs Transfer				
Sale of Land and Improvements				
Loss Comp - Land & Improvements				
Sale of Buildings				
Loss Comp - Buildings				
Sale of Equipment Etc				
Loss Comp - Equipment Etc				
TOTAL INTERFUND TRANSFERS				
TOTAL REVENUE	37,859,557	57,303,870	55,497,117	55,497,117

DRAFT



Revenue

Food Service Fund 2024-25

Revenues	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
Revenue Beginning Balance	621,552	5,186,246	5,469,764	4,565,083	
REVENUE FROM LOCAL SOURCES					
Interest Income					
Reimbursement Lunch		14,460	15,000	12,000	(3,000)
Reimbursement Breakfast		1,632	3,000	2,000	(1,000)
Non-Reimbursable A La Carte Prg	233,623	308,624	300,000	600,000	300,000
Non-Reimbursable Other Food Prg	344,449	2,737,312	2,500,000	3,500,000	1,000,000
Food Service Rebates	10,139	1,609	5,000	8,000	3,000
Miscellaneous Revenue	36,651	18,406	10,000	250,000	140,000
Return for Insufficient Checks	(426)	(429)	3,000	1,267	(1,733)
TOTAL REVENUE FROM LOCAL SOURCES	624,834	3,185,004	2,936,000	4,373,267	1,437,267
REVENUE FROM STATE SOURCES					
Restricted State Revenue	212,338	219,445	220,000	260,000	40,000
Revenue for/On Behalf Payments	1,499,456	1,614,357	1,500,000	1,700,000	200,000
TOTAL REVENUE FROM STATE SOURCES	1,711,794	1,833,802	1,720,000	1,960,000	240,000
FEDERAL SOURCES					
Restricted Federal thru State	28,436,585	24,709,518	20,101,674	22,892,200	2,790,526
Donated Commodities	2,707,198	2,000,277	1,750,000	2,300,000	550,000
TOTAL FEDERAL SOURCES	31,143,783	26,709,795	21,851,674	25,192,200	3,340,526
TOTAL REVENUE	33,483,341	36,911,886	31,977,438	36,090,550	4,113,112

DRAFT



DRAFT

Expenditures



Expenditures

General Fund 2024-25



Expenditures	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
--------------	---------------------	---------------------	----------------------	------------------------	------------

INSTRUCTION

Salaries Personnel Services	198,969,150	212,814,408	241,911,961	243,635,557	1,723,596
Employee Benefits	13,938,261	15,900,001	15,445,722	16,716,781	1,271,059
On Behalf	117,692,920	159,530,351	120,539,038	122,706,928	2,167,890
Purchased Profess & Technical Services	63,788	455,668	139,050	127,050	(12,000)
Purchased Property Services	122,057	139,250	149,179	149,179	-
Other Purchased Services	34,183	179,160	102,380	102,380	0
Supplies & Materials	3,023,477	3,255,035	4,422,925	3,255,035	(1,167,890)
Property	339,114	15,625	149,697	149,697	-
Miscellaneous	100,147	213,782	459,312	459,312	(0)
Other Uses of Funds			23,708	23,708	-
TOTAL INSTRUCTION	334,374,228	392,543,280	383,342,973	387,325,627	3,982,655

STUDENT SUPPORT SERVICES

Salaries Personnel Services	26,088,925	27,902,218	29,733,224	31,127,416	1,394,192
Employee Benefits	1,505,233	1,632,077	1,631,375	1,797,913	166,538
On Behalf	4,074,818	4,211,018	3,452,599	4,552,599	1,100,000
Purchased Profess & Technical Services	(1,285,144)	3,051,632	4,246,711	3,146,711	(1,100,000)
Purchased Property Services	250	250	455	455	-
Other Purchased Services	11,895	19,520	43,521	43,521	-
Supplies & Materials	(148,540)	139,978	60,877	56,878	(3,999)
Property		851			-
Miscellaneous	356		860	860	-
Other Uses of Funds					-
TOTAL STUDENT SUPPORT SERVICES	30,247,792	36,957,544	39,169,622	40,726,353	1,556,731

INSTR. STAFF SUPPORT SERVICES



Expenditures

General Fund 2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
Salaries Personnel Services	15,723,729	15,953,837	19,991,755	20,495,539	503,784
Employee Benefits	1,415,264	1,294,672	1,646,693	1,652,992	6,299
On Behalf	2,400,211	2,491,492	2,362,469	5,362,469	3,000,000
Purchased Profess & Technical Services	2,476,783	1,458,828	1,442,054	1,381,054	(61,000)
Purchased Property Services	74,738	79,860	299,338	163,651	(135,687)
Other Purchased Services	155,185	168,080	388,118	388,118	(0)
Supplies & Materials	5,144,311	3,035,034	7,637,743	3,596,210	(4,041,533)
Property	208,755	661,853	260,813	171,609	(89,204)
Miscellaneous	155,466	92,896	267,112	255,949	(11,500)
Other Uses of Funds					-
TOTAL INSTR. STAFF SUPPORT SERVICES	27,712,442	23,736,511	34,296,433	33,467,593	(828,842)
DISTRICT ADMIN SUPPORT SERVICES					
Salaries Personnel Services	1,865,019	2,803,659	3,152,633	3,402,670	250,037
Employee Benefits	309,451	328,307	350,421	321,077	(29,344)
On Behalf	288,174	422,477	283,895	283,895	-
Purchased Profess & Technical Services	5,097,016	5,753,157	4,907,331	2,907,331	(2,000,000)
Purchased Property Services	38,131	38,183	157,136	157,136	-
Other Purchased Services	129,378	225,260	170,501	170,501	0
Supplies & Materials	641,932	1,392,663	510,268	510,268	0
Property	3,750	57,615	16,750	16,750	-
Miscellaneous	147,198	267,931	481,044	481,044	-
Other Uses of Funds					-
TOTAL DISTR. ADMIN SUPPORT SERVICES	8,520,049	11,289,251	10,029,978	8,250,671	(1,779,306)
SCHOOL ADMIN SUPPORT SERVICES					
Salaries Personnel Services	23,925,154	26,137,514	27,050,709	28,956,663	1,905,954
Employee Benefits	2,937,684	3,228,038	3,002,859	3,118,410	115,551
On Behalf	3,696,800	3,940,244	3,575,023	3,575,023	-



Expenditures

General Fund 2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
Purchased Profess & Technical Services	13,401	27,142	38,242	38,242	(0)
Purchased Property Services	507,947	547,244	568,808	568,808	0
Other Purchased Services	30,505	47,780	86,296	86,296	(0)
Supplies & Materials	429,177	576,247	467,318	467,318	(0)
Property	46,365	21,102	62,261	62,261	-
Miscellaneous	14,846	15,848	709,610	709,610	0
Other Uses of Funds					-
TOTAL SCHOOL ADMIN SUPP. SERVICES	31,601,879	34,541,159	35,561,126	37,582,631	2,021,505
BUSINESS SUPPORT SERVICES					
Salaries Personnel Services	16,254,137	16,254,137	15,992,106	16,254,137	262,031
Employee Benefits	4,161,137	5,009,458	5,650,812	2,450,700	(3,200,175)
On Behalf	1,583,558	2,080,349	1,434,742	2,434,742	1,000,000
Purchased Profess & Technical Services	4,624,300	3,518,086	3,748,387	3,748,387	(0)
Purchased Property Services	956,952	5,879,978	1,424,214	1,404,414	(19,800)
Other Purchased Services	5,148,168	6,253,268	6,286,835	6,286,835	(0)
Supplies & Materials	3,454,259	8,980,268	5,158,212	1,995,105	(3,163,107)
Property	2,813,894	2,166,722	3,219,652	2,176,442	(1,043,210)
Miscellaneous	24,832	21,052	30,495	30,495	-
Other Uses of Funds					-
TOTAL BUSINESS SUPPORT SERVICES	33,015,961	47,728,536	42,945,518	36,781,256	(6,164,261)
PLANT OPERATION & MAINTENANCE					
Salaries Personnel Services	17,340,910	22,175,929	21,535,885	24,453,969	2,918,084
Employee Benefits	5,020,004	6,638,215	6,558,522	6,221,100	(337,422)
On Behalf	2,679,434	3,348,688	2,558,293	2,558,293	-
Purchased Profess & Technical Services	1,152,415	1,457,617	2,355,778	2,077,974	(277,804)

DRAFT



Expenditures

General Fund 2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
Purchased Property Services	10,958,417	11,029,087	8,958,200	7,193,711	(1,764,489)
Other Purchased Services	14,969	18,740	22,870	22,870	-
Supplies & Materials	14,407,123	14,843,266	12,133,188	8,332,372	(3,800,816)
Property	1,555,292	3,189,264	2,629,359	2,496,063	(133,296)
Miscellaneous	61,715	111,699	130,887	130,887	0
Other Uses of Funds					-
TOTAL PLANT OPERATION & MAINT.	53,190,279	62,812,505	56,882,981	53,487,239	(3,395,742)

STUDENT TRANSPORTATION

Salaries Personnel Services	15,624,007	18,201,764	17,512,888	15,153,828	(2,358,211)
Employee Benefits	4,499,216	5,460,764	4,628,487	3,860,404	(768,055)
On Behalf	2,321,437	2,717,731	2,443,941	2,443,941	-
Purchased Profess & Technical Services	41,596	66,769	203,700	203,700	-
Purchased Property Services	101,811	63,508	75,987	75,987	-
Other Purchased Services	235,130	297,412	229,000	229,000	-
Supplies & Materials	2,647,614	3,554,242	3,541,898	3,541,898	(0)
Property	2,869,609	618,976	2,216,490	716,490	(1,500,000)
Miscellaneous	15,303	9,608	10,000	10,000	-
Other Uses of Funds	-				-
TOTAL STUDENT TRANSPORTATION	27,755,724	31,020,798	30,861,514	26,235,249	(4,626,266)

OTHER INSTRUCTIONAL

Salaries Personnel Services	92,795	358,299	424,195	565,626	141,431
Employee Benefits	5,052	51,398	52,273	136,464	84,191
On Behalf					-
Purchased Profess & Technical Services	240,442	139,939	240,338	140,338	(100,000)
Purchased Property Services					-
Other Purchased Services		7,419	10,634	10,634	0
Supplies & Materials	30,885	98,268	30,775	30,775	0

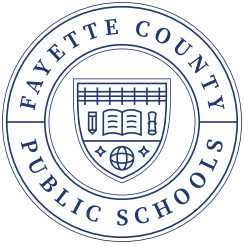


Expenditures

General Fund 2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
Property					-
Miscellaneous					-
Other Uses of Funds					-
TOTAL OTHER INSTRUCTIONAL	369,174	655,323	758,214	883,837	125,623
FOOD SERVICE OPERATION					
Salaries Personnel Services					-
Employee Benefits					-
TOTAL FOOD SERVICE OPERATION	-		-	-	-
COMMUNITY SERVICES					
Salaries Personnel Services	224,410	310,126	430,211	322,233	(107,978)
Employee Benefits	12,240	18,100	14,658	16,994	2,336
On Behalf					-
Purchased Profess & Technical Services	10,853	10,756	10,700	10,700	-
Purchased Property Services	75	433	1,000	1,000	-
Other Purchased Services	3,573	7,258	12,000	12,000	-
Supplies & Materials	292,161	403,968	401,700	401,700	-
Property	5,242		1,200	1,200	-
Miscellaneous					-
Other Uses of Funds			4,500	4,500	-
TOTAL COMMUNITY SERVICE	548,285	760,650	875,969	770,327	(105,642)
DEBT SERVICE					
Miscellaneous	2,319,550	2,423,262	1,685,000	1,685,000	-
TOTAL DEBT SERVICE	2,319,550	2,423,262	1,685,000	1,685,000	-
FUND TRANSFERS					
Other Uses of Funds	3,272,904	5,597,789	500,000	800,000	300,000
TOTAL FUND TRANSFERS	3,272,904	5,597,789	500,000	800,000	300,000

DRAFT



Expenditures

General Fund 2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
CONTINGENCY					
Contingency	40,000,000		44,276,453	43,650,000	(626,453)
TOTAL CONTINGENCY	40,000,000		44,276,453	43,650,000	(626,453)
TOTAL EXPENDITURES	552,768,473	651,566,648	681,185,782	671,645,782	(9,540,000)

DRAFT





Expenditures

Special Revenue Fund

2024-25

Expenditures	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
INSTRUCTION				
Salaries Personnel Services	36,343,033	30,460,915	28,272,398	26,272,398
Employee Benefits	8,914,601	8,476,498	3,841,046	3,841,046
On Behalf		-		
Purchased Profess & Technical Services	3,256,712	3,222,914	2,803,428	2,803,428
Purchased Property Services	111,688	234,158	25,000	25,000
Other Purchased Services	687,831	1,322,577	781,486	781,486
Supplies & Materials	7,541,537	13,664,767	4,697,703	4,582,305
Property	103,311	1,336,815	175,000	175,000
Miscellaneous		38,342	86,500	86,500
TOTAL INSTRUCTION	60,443,882	59,037,926	41,682,561	38,567,163
STUDENT SUPPORT SERVICES				
Salaries Personnel Services	1,468,366	1,941,583	280,945	280,945
Employee Benefits	511,130	621,143	107,309	107,309
On Behalf				
Purchased Profess & Technical Services	14,563	43,266	45,865	45,865
Purchased Property Services	-			
Other Purchased Services	4,419	16,124		
Supplies & Materials	19,360	39,312		
Property	22,199	64,749		
Miscellaneous	31,282	51,216		
TOTAL STUDENT SUPPORT SERVICES	2,071,320	2,777,392	434,119	434,119
INSTR. STAFF SUPPORT SERVICES				
Salaries Personnel Services	2,596,499	3,516,804	1,087,000	1,087,000
Employee Benefits	682,143	1,042,187	57,068	57,068



Expenditures

Special Revenue Fund

2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
On Behalf				
Purchased Profess & Technical Services	12,681	1,504,263	100,000	100,000
Purchased Property Services		17,572		
Other Purchased Services	18,502	221,143		
Supplies & Materials	71,346	5,397,317	82,448	82,448
Property	1,035	41,430	100,000	100,000
Miscellaneous		11,730		
TOTAL INSTR. STAFF SUPPORT SERVICES	3,382,206	11,752,446	1,426,516	1,426,516
DISTRICT ADMIN SUPPORT SERVICES				
Salaries Personnel Services				
Employee Benefits				
On Behalf				
Purchased Profess & Technical Services	3,537	102,254		
Purchased Property Services	1,946	123,610		
Other Purchased Services		74,593		
Supplies & Materials	60,304	4,517,154		
Property				
Miscellaneous				
TOTAL DISTRICT ADMIN SUPP. SERVICES	65,788	4,817,612	-	
SCHOOL ADMIN SUPPORT SERVICES				
Salaries Personnel Services	355,736	52,072		
Employee Benefits	96,874	13,988		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services	743			
Other Purchased Services				
Supplies & Materials	1,166			



Expenditures

Special Revenue Fund

2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
Property				
Miscellaneous				
TOTAL SCHOOL ADMIN SUPPORT SERVICES	454,519	66,060	-	
BUSINESS SUPPORT SERVICES				
Salaries Personnel Services	3,451,429	1,007,760		
Employee Benefits	1,056,436	294,307		
On Behalf		-		
Purchased Profess & Technical Services	416,492	535,782	50,000	
Purchased Property Services	14,421	2,501		
Other Purchased Services	928	4,075	5,431	
Supplies & Materials	4,661,555	2,361,118	700,000	
Property	536,921	240,331		
Miscellaneous				
Other Uses of Funds				
TOTAL BUSINESS SUPPORT SERVICES	10,463,043	4,913,874	805,431	
PLANT OPERATION & MAINTENANCE				
Salaries Personnel Services	332,549	260,217		
Employee Benefits	53,659	80,655		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services	928	8,782		
Supplies & Materials		1,253		
Property		63,384		
Miscellaneous				



Expenditures

Special Revenue Fund

2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
Other Uses of Funds				
TOTAL PLANT OPERATION & MAINT.	387,136	414,291	-	
STUDENT TRANSPORTATION				
Salaries Personnel Services	1,340,698	333,588		
Employee Benefits	418,100	91,403		
On Behalf				
Purchased Profess & Technical Services	6,745			
Purchased Property Services				
Other Purchased Services	87,825			
Supplies & Materials	77,573	11,873		
Property				
Miscellaneous				
Other Uses of Funds				
TOTAL STUDENT TRANSPORTATION	1,931,043	436,863	-	
FOOD SERVICE OPERATION				
Salaries Personnel Services	603,724	-		
Employee Benefits	194,109	27,469		
On Behalf				
Purchased Profess & Technical Services	77,873			
Purchased Property Services				
Other Purchased Services				
Supplies & Materials	1,058			
Property				
Miscellaneous				
TOTAL FOOD SERVICE OPERATION	876,764	27,469	-	
DAY CARE OPERATIONS				
Salaries Personnel Services	1,602,244	844,978		



Expenditures

Special Revenue Fund

2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
Employee Benefits	286,791	172,921		
Supplies & Materials	118,855	99,786		
Property		6,123		
TOTAL DAY CARE OPERATIONS	2,007,890	1,123,808		
COMMUNITY SERVICES				
Salaries Personnel Services	2,920,470	3,437,335	30,017	30,017
Employee Benefits	218,100	298,744	1,455	1,455
On Behalf				
Purchased Profess & Technical Services	218,810	343,037	4,882	47,882
Purchased Property Services	550	2,137		
Other Purchased Services	25,214	65,114	31,294	34,294
Supplies & Materials	361,343	871,046	217,064	217,064
Property	1,831	8,616		
Miscellaneous	14,012	77,078	27,271	27,271
TOTAL COMMUNITY SERVICE	3,757,178	5,103,007	357,983	357,983
FUND TRANSFERS				
Other Uses of Funds	7,812,386	13,476,484	19,823,920	2,000,000
TOTAL FUND TRANSFERS	7,812,386	13,476,484	19,823,920	2,000,000
TOTAL EXPENDITURES	93,633,155	103,946,332	63,530,530	42,785,781



Expenditures

Capital Outlay Fund

2024-25

Expenditures	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
SITE ACQUISITION				
Other Purchased Services				
Property				
TOTAL SITE ACQUISITION				
SITE IMPROVEMENT				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
TOTAL SITE IMPROVEMENT				
NEW BUILDING CONSTRUCTION				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
TOTAL NEW BUILDING CONSTRUCTION				
BUILDING RENOVATIONS/ADDITIONS				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
TOTAL BUILDING RENOVATIONS/ADDIT.				
DEBT SERVICE				
Purchased Profes & Tech Services				
Purchased Property Services			736,472	736,472
Miscellaneous			218,684	218,684
Other Uses of Funds				
TOTAL DEBT SERVICE			955,157	955,157
FUND TRANSFERS				
Other Uses of Funds	2,786,175	5,945,001	2,880,221	2,838,231
TOTAL FUND TRANSFERS	2,786,175	5,945,001	2,880,221	2,838,231
TOTAL EXPENDITURES	2,786,175	5,945,001	3,835,378	3,793,388

DRAFT



Expenditures

Building Fund 2024-25

Expenditures	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
SITE ACQUISITION				
Purchased Professional and Tech. Services				
Other Purchased Services				
Property				
TOTAL SITE ACQUISITION				
SITE IMPROVEMENT				
Purchased Professional & Tech Services				
Purchased Property Services				
Property				
TOTAL SITE IMPROVEMENT				
NEW BUILDING CONSTRUCTION				
Purchased Professional & Tech Services				
Purchased Property Services				
Property				
TOTAL NEW BUILDING CONSTRUCTION				
BUILDING RENOVATIONS/ADDITIONS				
Purchased Professional & Tech Services				
Purchased Property Services				
Property				
TOTAL BUILDING RENOVATIONS/ADDIT.				
DEBT SERVICE				
Purchased Professional & Tech Services				
Purchased Property Services				
Miscellaneous				
Other Uses of Funds				

DRAFT



Expenditures

Building Fund 2024-25

Expenditures (cont.)	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)
TOTAL DEBT SERVICE				
FUND TRANSFERS				
Other Uses of Funds	34,805,887	55,334,738	55,497,117	55,497,117
TOTAL FUND TRANSFER	34,805,887	55,334,738	55,497,117	55,497,117
TOTAL EXPENDITURES	34,805,887	55,334,738	55,497,117	55,497,117

Food Service Fund 2024-25

Expenditures	2021-22 (Actual)	2022-23 (Actual)	2023-24 (Working)	2024-25 (Tentative)	Difference
FOOD SERVICE OPERATIONS					
Salaries Personnel Services	9,704,263	10,696,570	8,786,000	9,533,000	747,000
Employee Benefits	4,054,057	3,755,823	2,885,118	2,921,700	36,582
On Behalf	1,499,456	1,614,357	1,500,000	1,700,000	200,000
Purchased Prof and Tech Serv	89,514	100,847	87,000	29,000	(58,000)
Purchased Property Services	511,497	458,370	900,683	689,000	(211,683)
Other Purchased Services	28,147	37,595	70,673	57,550	(13,123)
Supplies & Materials	13,028,624	14,582,999	15,550,175	17,883,300	2,333,125
Property	183,648	258,486	1,233,735	1,472,000	238,265
Miscellaneous	-	(392)		5,000	(9,053)
TOTAL FOOD SERVICE OPERATIONS	29,099,260	31,504,655	31,027,438	34,290,550	3,263,112
FUND TRANSFERS					
Other Uses of Funds	750,801	1,128,391	950,000	1,800,000	850,000
TOTAL FUND TRANSFERS	750,801	1,128,391	950,000	1,800,000	850,000
TOTAL EXPENDITURES	29,850,061	32,633,046	31,977,438	36,090,550	4,113,112

