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2024–25

# Fayette County Public Schools **Draft Working Budget**



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**Our vision of all Fayette County Public Schools students receiving a world-class education is within reach because of the thoughtful leadership of the Fayette County Board of Education, and the unwavering support of our community.**

Based on significant public input and engagement, school board members charted “A New Way Forward,” by launching an ambitious strategic plan to drive academic programs and district operations through 2029. To support this effort, board members have directed district finances and provided vigorous fiscal stewardship to ensure educators in the Fayette County Public Schools have the resources to fulfill our promise of equity and excellence for all students.

While most school districts in the Commonwealth of Kentucky rely heavily on state money, the District, by its structure, is required to rely more heavily on community supports to create impactful investments in public education. In return, the Board sets expectations for high levels of student achievement and the development of programs and opportunities that address student needs.

On its surface, the 2024-25 Working Budget is the official document outlining the district’s spending plan for the fiscal year. More significantly, though, it expresses – in dollars and cents – our plan to achieve the Board’s goals and objectives.

This is the third – and final – version of the budget the Board is required to adopt. The 2024-25 Tentative Budget, which was approved in May, reflected forecasts and information known at that time. During the development of the 2024-25 Working Budget, projections were revised based on the approved property tax rate, staffing allocations, infrastructure needs, and grant awards known at this time.

In the end, though, a budget is an estimate of revenue expected and spending planned for the school year. The financial reports presented to the Board each month provide an accounting of income and expenses.

Countless hours have gone into the preparation of this budget, including meetings with budget managers, conversations with board members, and more. At every school, families, teachers, and staff have pored over staffing numbers and spending accounts to direct resources into the classroom. In every district department, staff have looked for savings and listened to the schools we serve to direct support to the most critical areas of need.

The intentionality demonstrated in the development of the 2024-25 Working Budget foreshadows the impact investments will have on student outcomes as we work collaboratively to transform our school district.



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



**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



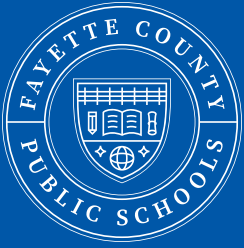
**Amanda Ferguson**  
Fayette County Board of Education Member



**Marilyn Clark**  
Fayette County Board of Education Member



**Jason Moore**  
Fayette County Board of Education Member



# 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 — 91 individuals total — worked over a period of two months to develop priorities, recommend action 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.

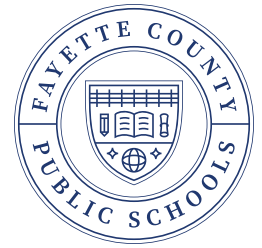
**Our Vision** reflects where we want to go as an organization.

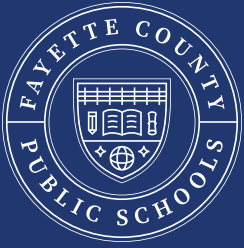
*“All Fayette County Public Schools students will receive a world-class education.”*

**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:





# Portrait of a Graduate



## Lifelong Learner

- Connects and applies knowledge and skills across experiences
- Develops goals and implements a plan to achieve them
- Analyzes problems and designs relevant solutions
- Communicates effectively with a variety of audiences



## Civically Engaged and Culturally Responsive

- Advocates for the community
- Uses democratic processes to impact change in the community
- Engages in thoughtful and respectful discussion
- Demonstrates empathy and respect for diverse groups
- Explores new languages and modes of communication



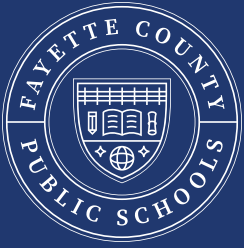
## Future and Life Ready

- Recognizes and explores personal strengths and interests
- Uses collaborative and cooperative processes
- Demonstrates responsibility
- Communicates through multiple media forms and creative tools



## Reflective and Resilient

- Recognizes a sense of self and purpose to maintain overall wellness
- Displays perseverance, confidence, and integrity
- Cultivates and maintains positive relationships with self and others



# 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.



**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:

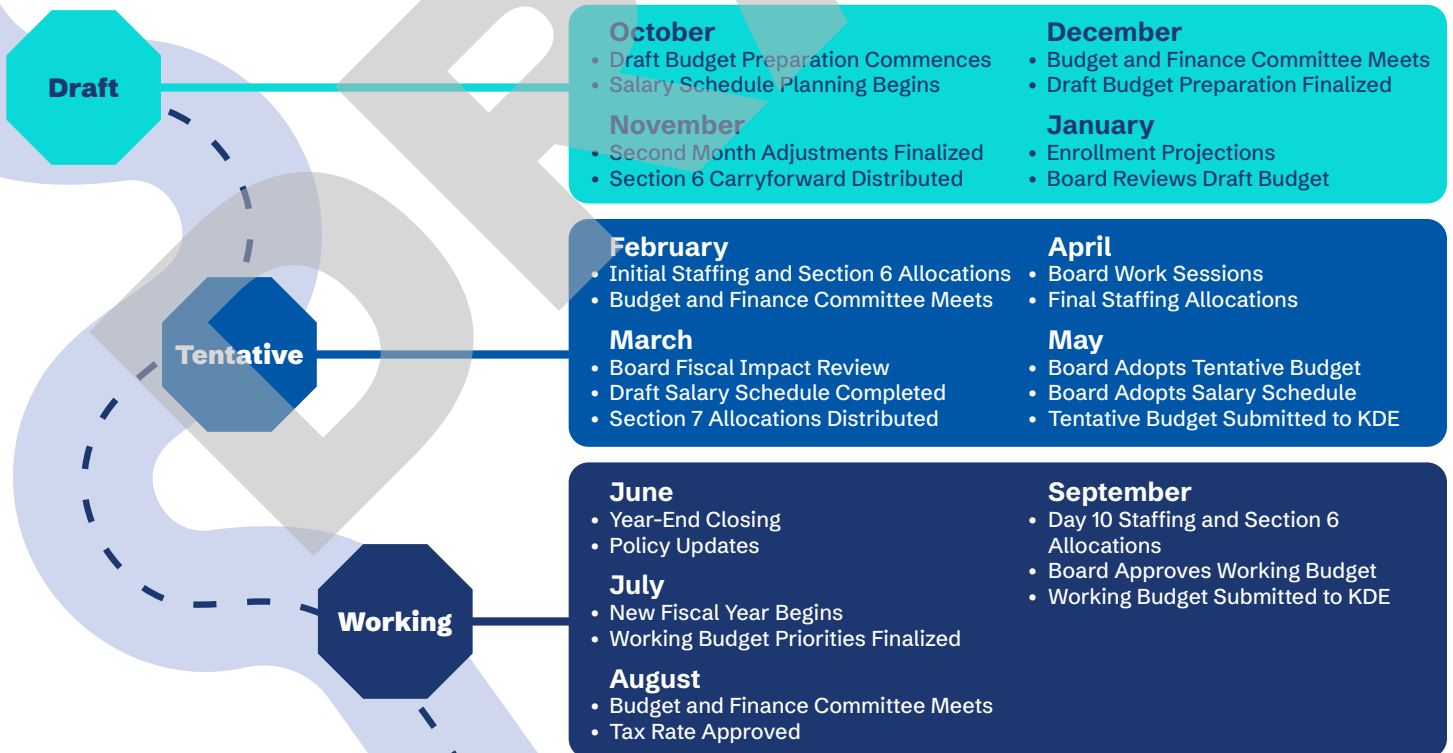
**A Draft Budget is reviewed in January.**

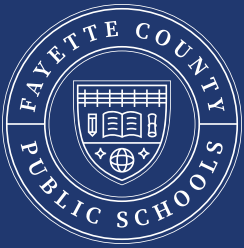
**A Tentative Budget is adopted in May.**

**A Working Budget is approved in September.**

## Budget Timeline

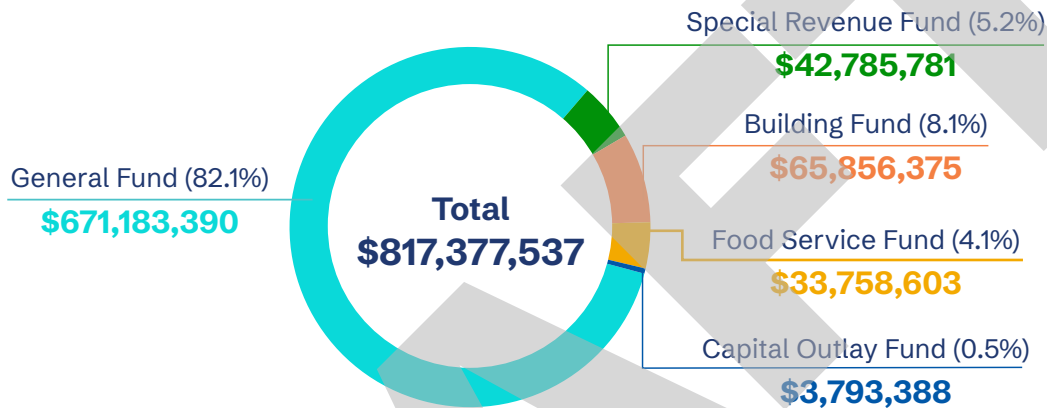
**Ongoing:** School Board Monitors Performance and Financial Reports





# Fayette County Public Schools 2024-25 Working Budget

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.

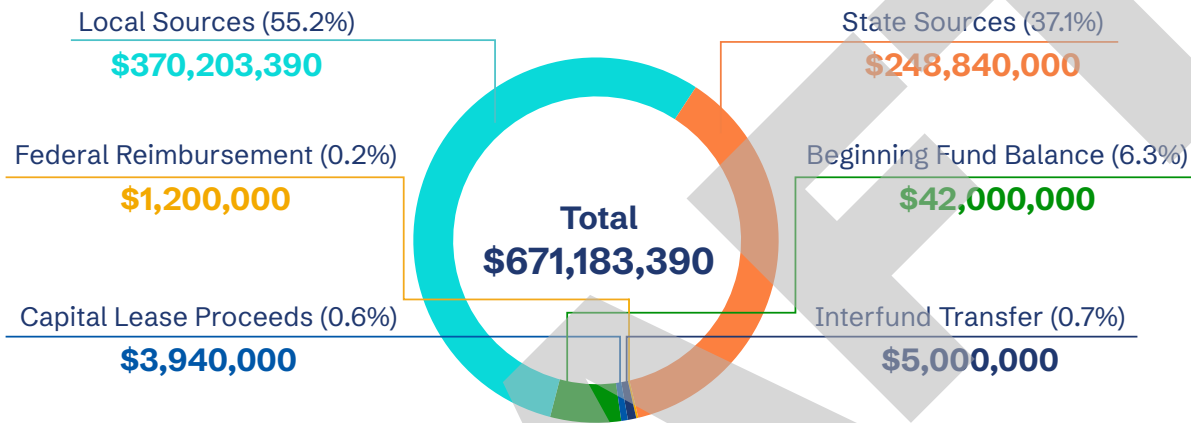
**Building Fund:** These funds are to be used only for debt service, new facilities, major renovations of existing school facilities, purchase of land if approved by the Commissioner of Education, and energy conservation measures.

**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.



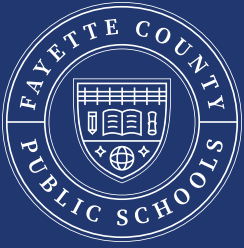
**Beginning Fund Balance:** This is the residual carryforward with which school districts begin the school year and includes funds available for future expenditures. For the General Fund, this amount includes the district’s contingency fund, which is held in reserve in case of unforeseen expenditures.

**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.

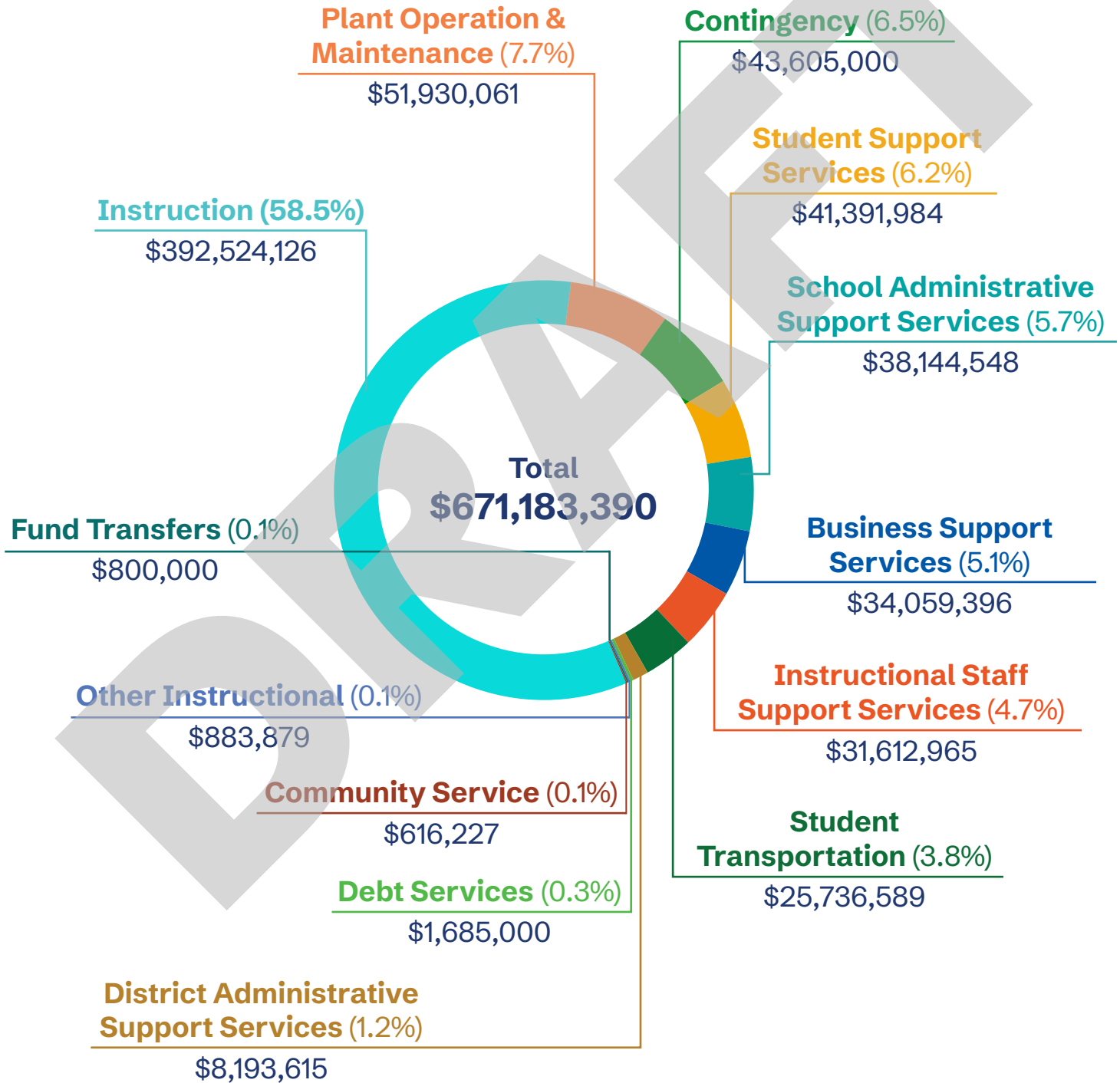
**Revenue from State Sources:** For General Fund, this allocation reflects revenue distributed to local school districts through a funding formula called the Support Education Excellence in Kentucky (SEEK). The amount districts receive is based upon prior year adjusted average daily attendance and other 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.



# 2024-25 Continued Investments

**Fayette County's Board of Education continues its commitment to investing in enhanced educational experiences, support of faculty and staff, and improved infrastructure to meet the needs of its growing student population.**

## **Advancement Via Individual Determination (AVID)**

AVID is an instructional approach that focuses on empowering students to expand learning through intentional strategies, skill-building, and fostering autonomy throughout their educational journey. The program employs strategies such as Writing, Inquiry, Collaboration, Organization, and Reading, which are designed to build skills and behaviors for college and career readiness. AVID has over 40 years of success, helping students overcome obstacles and achieve academic success. Four schools, Bryan Station Middle School, Morton Middle School, Bryan Station High School, and Lafayette High School, have added four teachers to the program during 2023-24. Curriculum resources and materials were distributed to teachers, and site team members attended the Summer Institute in 2024 for further exploration. All four schools are implementing school-wide AVID programming in 2024-25.

## **Dual Credit and Advanced Academics**

Dual Credit is a program in Kentucky that requires students to enroll in both high school and college classes synchronously. Both Kentucky Revised Statute 158.007(8) and 164.098 define the parameters upon which a student can participate and earn credit. The program is administered by Kentucky Higher Education Assistance Authority (KHEAA) in which state funding supports a maximum of two classes. The program is administered by KHEAA and has seen a 400% increase in students taking Dual Credit courses in 2023, with an estimated cost of over \$500,000 for both spring and summer sessions. The number of students earning Associate Degrees has doubled, with 3 in 2021, 6 in 2022, and 12 in 2023. Fayette County Public Schools is on track to expand the program to enroll 100 students in three years to attain their Associate Degrees. In spring 2023, 383 students were enrolled, with summer enrollment reaching 156.

## **Employee Compensation**

The FCPS board has decided to invest in competitive salaries to attract and retain high-level talent. They developed a two-year plan to address hourly and salaried staff salaries, based on external compensation studies. During the 2023-2024 school year, the board raised the starting teacher salary above \$50,000 and classified the hourly minimum wage to \$16.17. The Board's commitment continues these investments in the District's workforce in 2024-25.

## **Grow Your Own**

The Grow Your Own (GYO) strategy aims to recruit, develop, and retain diverse educators in Fayette County Public School. The strategy offers four unique programming opportunities: Aspiring Leadership, Supportive Mentorship, University Partnership, and Student Apprenticeship. Aspiring Leadership Programs have attracted around 80 participants, with 45% serving in leadership roles. Supportive Mentorship has been beneficial for 75% of respondents, and 80% of respondents chose to remain at their school in 2024-25. University Partnerships have addressed critical shortages in specific positions within the district, with 125 employees currently pursuing additional certifications and endorsements. FCPS has increased the number of early childhood certified teachers, endorsed educators in English Learners, gifted and talented, and Special Education vacancies. The Urban Executive Leadership Program enhances strategic leadership through the University of Kentucky. Student Apprenticeship has seen 25 FCPS high school students serve as apprentices, with 6 master teachers of color serving as mentors. Teaching assistants are employed in feeder pattern classroom assignments during the 2024-25 school year. TeachLex, a program to inspire Fayette County students, will be launched. EducatorsRising curriculum resources are utilized at Academies of Lexington pathways, providing high school students with the challenges and rewards of the teaching profession.

## **School Health**

Investing in school health is crucial for fostering a positive learning environment and enhancing students' well-being. Health supports in schools improve academic performance by supporting physical, mental, social, and emotional health. Schools are where students spend a significant portion of their day and through the Board's investments in school health, students have access to these supports to create enhanced opportunities to succeed.



# Fiscal Year 2025 Highlights

On the surface, a financial budget seems like a rigid set of guidelines that must be followed precisely. While it is true that any form of budget is a plan or projection for an expected financial outcome, expenses arise that no one can anticipate within a given time frame, as exemplified by the changes undergone during the COVID-19 pandemic. Because the outcome can differ from the expectation, it is important to remember that actual numbers are what entities should follow and use when evaluating the financial stability and well-being of an organization.

When reviewing the financial documents in the next section of this book, it is important to keep in mind the cash flow of Fayette County Public Schools. As shown below, the district is in a great cash position—within \$3 million of where it was at this time last year. This is an important consideration with the imminent ESSER cliff.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>July</b>	\$66,075,649.00	\$86,999,036.00	\$77,030,393.00	\$87,539,677.00	\$92,038,211.00	\$87,383,650.00
<b>August</b>	\$50,414,319.00	\$79,827,128.00	\$66,660,450.00	\$83,734,380.00	\$81,011,027.00	\$66,346,633.00
<b>September</b>	\$29,069,923.00	\$53,442,852.00	\$47,741,645.00	\$64,583,023.00	\$58,889,349.00	\$59,076,649.00
<b>October</b>	\$139,984,255.00	\$170,328,882.00	\$14,568,277.00	\$113,763,821.00	\$186,829,911.00	\$193,742,215.00
<b>November</b>	\$200,952,063.00	\$236,440,558.00	\$121,412,604.00	\$251,291,891.00	\$244,266,818.00	\$253,295,083.00
<b>December</b>	\$189,314,828.00	\$206,875,517.00	\$219,883,853.00	\$234,229,089.00	\$236,982,051.00	\$238,620,137.00
<b>January</b>	\$183,122,363.00	\$201,657,633.00	\$197,960,845.00	\$231,397,927.00	\$235,070,719.00	\$234,963,611.00
<b>February</b>	\$175,813,542.00	\$158,414,960.00	\$183,043,246.00	\$210,403,543.00	\$228,857,723.00	\$207,267,508.00
<b>March</b>	\$156,032,220.00	\$172,004,638.00	\$171,615,377.00	\$183,147,169.00	\$200,324,102.00	\$195,283,531.00
<b>April</b>	\$152,589,908.00	\$153,614,048.00	\$156,235,386.00	\$180,108,094.00	\$171,864,792.00	\$153,877,308.00
<b>May</b>	\$142,839,389.00	\$133,220,425.00	\$144,266,386.00	\$169,139,476.00	\$164,433,044.00	\$128,062,482.00
<b>June</b>	\$78,013,783.00	\$71,637,701.00	\$92,948,871.00	\$119,686,734.00	\$103,132,969.00	\$100,229,326.00

The Tentative Budget projected \$60 million for the Beginning Balance (Fund Balance), and the Working Budget projects \$42 million. The projection for the 2024-25 Fiscal Year remains healthy and meets the requirements for contingency, but below is an explanation for the lowered projection:

1. Increased investment in classroom teacher and staff support
  - The board approved a strategic pay structure that gave historical pay increases within one year rather than spreading it over two
2. A higher percentage of staff were retained compared to previous years, and more tenured staff were recruited, resulting in an increase in overall payroll costs
3. \$25.9 million in 2023-24 payroll was accrued
4. Sick leave payout for \$1.9 million accrued
5. The impact of the ESSER cliff and its preparation
6. Property assessment increased, which offset the overall SEEK funding increases
7. Inflation for many district services and products
8. Tax collection slowed





# Fiscal Year 2025 Highlights

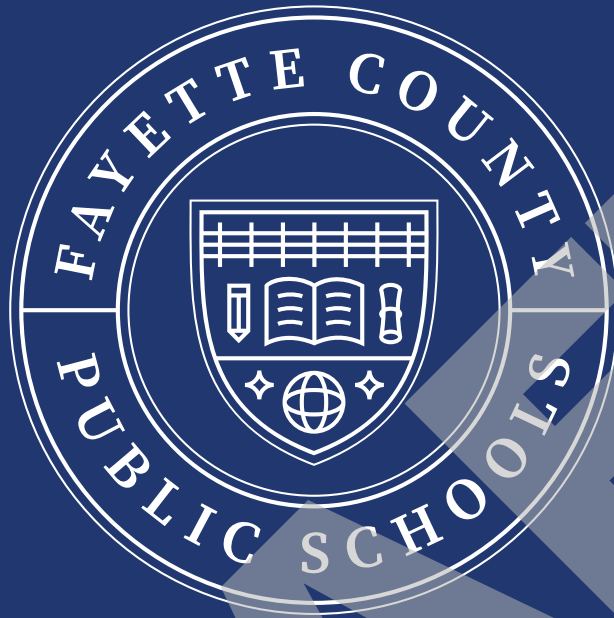
What steps are we taking to offset the decrease?

1. Continued lean practices for budgets and use of funds
2. Maximizing the use of current year funds on current year students
3. Reimagining the use of current grant funds and expanding grant funding where feasible

It's important to assess whether the overall payroll investment in classroom teacher and staff support has been successful. Metrics such as improved test scores indicate that our students continue to excel, reflecting positively on the classroom experience. FCPS has also reduced the number of schools in CSI status by two-thirds compared to previous years. Additionally, we attribute the higher retention rate and recruitment of more experienced teachers directly to the investment made in compensation, which positively impacts student outcomes.

As this is the district's first year without ESSER funding and year two of implementing historical raises for teachers and staff, stakeholders must understand the need for a financial reset to maintain our strong financial standing. It is also reasonable to anticipate that the strategies put in place to address the decrease in the fund balance could create future opportunities for the Board to enhance previous investments—and make new ones—as needed. Overall, the district is in a sound financial position and is reaping the benefits of its investments.





# Revenue



# Revenue

## General Fund 2024-25

Revenues	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
<b>Revenue Beginning Balance</b>	91,592,335.97	82,507,209.57	60,000,000	<b>42,000,000</b>	(18,000,000)
<b>REVENUE FROM LOCAL SOURCES</b>					
General Real/Tangible Property Tax	236,427,889.82	243,009,137.09	252,146,000	250,235,390	(1,910,610)
PSC Real/Tangible Property Tax	7,097,119.37	11,635,589.91	8,354,000	9,642,000	1,288,000
Delinquent Property Tax	677,327.94	1,325,545.10	1,200,000	700,000	(500,000)
Motor Vehicle Tax	16,213,900.39	17,137,814.78	17,000,000	17,000,000	-
Utilities Tax	26,070,570.63	24,690,316.29	25,000,000	25,000,000	-
Occupational License Tax	49,023,602.74	51,724,817.70	50,000,000	54,000,000	4,000,000
Omitted Property Tax	1,443,895.67	1,568,995.82	1,400,000	1,400,000	-
Revenue in Lieu of Taxes	29,148.73		40,000	40,000	-
Tuition from individuals			35,000	35,000	-
Tuition from KY LSD			20,000	20,000	-
Interest Income	5,483,734.01	6,919,731.37	6,000,000	6,800,000	800,000
Building Rental	68,644.58	96,438.95	20,000	20,000	-
Bus Rental	2,370,726.95	1,298,373.32	20,000	1,000,000	980,000
Contributions/Donations	13,050.00		5,000	5,000	-
Gain/Loss on Sale of Assets			6,000	6,000	-
Miscellaneous Revenue	3,587,505.28	8,875,827.80	3,319,892	3,500,000	180,108
Other Reimbursements	942,180.24	1,475,532.89	600,000	800,000	200,000
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>349,449,296.35</b>	<b>369,758,121.02</b>	<b>365,165,892</b>	<b>370,203,390</b>	<b>5,037,498</b>
<b>REVENUE FROM STATE SOURCES</b>					
SEEK Program	95,113,000.00	89,654,573.00	93,000,000	95,000,000	2,000,000
Vocational Transportation	1,101,669.00	612,094.00	125,000	500,000	375,000
KSB/KSD Transportation Reimbursement		4,332.00	7,000		(7,000)
Nat'l Board Certification Reimbursement	354,000.00	342,995.00	240,000	340,000	100,000



# Revenue

## General Fund 2024-25

Revenues (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
Speech Language Path Reimbursement	62,001.00				-
Telecommunications Tax (restr. state rev.)	1,016,234.28	1,100,934.40	850,000	1,000,000	150,000
Revenue for/On Behalf Payments	179,242,925.71	153,424,136.10	143,917,890	152,000,000	8,082,110
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>276,889,829.99</b>	<b>245,139,064.50</b>	<b>238,139,890</b>	<b>248,840,000</b>	<b>10,700,110</b>
<b>FEDERAL REIMBURSEMENT</b>					
Medicaid Reimbursement	973,844.17	893,277.57	500,000	1,200,000	700,000
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>973,844.17</b>	<b>893,277.57</b>	<b>500,000</b>	<b>1,200,000</b>	<b>700,000</b>
<b>INTERFUND TRANSFERS</b>					
Fund Transfer	841,648.00	377,018.16	-		
Indirect Costs Transfer	14,299,577.98	10,148,234.81	3,900,000	5,000,000	1,100,000
<b>TOTAL INTERFUND TRANSFERS</b>	<b>15,141,225.98</b>	<b>10,525,252.97</b>	<b>3,900,000</b>	<b>5,000,000</b>	<b>1,100,000</b>
<b>PROCEEDS FROM SALE OF EQUIPMENT</b>					
Sale of Equipment	27,325.00				-
<b>TOTAL INTERFUND TRANSFERS</b>	<b>27,325.00</b>	<b>- .00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL LEASE PROCEEDS</b>					
Capital Lease Proceeds		8,139,009.00	3,940,000	3,940,000	-
<b>TOTAL CAPITAL LEASE PROCEEDS</b>	<b>- .00</b>	<b>8,139,009.00</b>	<b>3,940,000</b>	<b>3,940,000</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>734,073,857.46</b>	<b>716,961,934.63</b>	<b>671,645,782</b>	<b>671,183,390</b>	<b>(462,392)</b>



# Revenue

## Special Revenue Fund

### 2024-25

Revenues	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Revenue Beginning Balance	1,678,580.87	2,548,676.78		
<b>REVENUE FROM LOCAL SOURCES</b>				
Tuition from Individuals		47,770.00		
Interest Income				
Non-Reimb Vending Machine Program	7,090.08	4,666.64		
Other Student Activity Income				
Other Revenue from Local Source				
Other	808,284.10	779,718.47		
Contributions/Donations	200,281.22	261,408.38		
Miscellaneous Revenue	68,219.54	438,720.17		
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,083,874.94</b>	<b>1,532,283.66</b>		
<b>REVENUE FROM STATE SOURCES</b>				
Seek Program				
Restricted State Revenue	18,982,435.43	20,840,183.91	13,767,472	13,767,472
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>18,982,435.43</b>	<b>20,840,183.91</b>	<b>13,767,472</b>	<b>13,767,472</b>
<b>FEDERAL REIMBURSEMENT</b>				
Unrestricted Federal Revenue Thru State				
Restricted Direct Federal	118,700.45	97,321.81		
Restricted Federal Thru State	82,703,152.00	57,341,950.05	29,018,309	29,018,309
Federal Revenue Thru Intermediate Source	817,538.24	423,302.96		
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>83,639,390.69</b>	<b>57,862,574.82</b>	<b>29,018,309</b>	<b>29,018,309</b>
<b>INTERFUND TRANSFERS</b>				
Fund Transfer	805,430.02	754,229.00		
NCLB Transfer - From Title II				
Flex Focus Transfer from ESS	305,297.00	314,194.00		



# Revenue

## Special Revenue Fund

### 2024-25

Revenues (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Flex Focus Transfer from PD				
Flex Focus Transfer from IR				
Flex Focus Transfer from SS				
FF Transfer to FF Operational				
<b>TOTAL FEDERAL REIMBURSEMENT</b>	1,110,727.02	1,068,423.00		
<b>TOTAL REVENUE</b>	<b>106,495,008.95</b>	<b>83,852,142.17</b>	<b>42,785,781</b>	<b>42,785,781</b>

## Capital Outlay Fund 2024-25

Revenues	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Revenue Beginning Balance	2,109,623.00			
<b>REVENUE FROM LOCAL SOURCES</b>				
Interest Income				
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	0.00	0.00	0	0
<b>REVENUE FROM STATE SOURCES</b>				
SEEK Program	3,835,378.00	3,793,388.00	3,793,388	3,793,388
Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>	3,835,378.00	3,793,388.00	3,793,388	3,793,388
<b>INTERFUND TRANSFERS</b>				
Fund Transfer				
<b>TOTAL INTERFUND TRANSFERS</b>	0.00	0.00	0	0
<b>TOTAL REVENUE</b>	<b>5,945,001.00</b>	<b>3,793,388.00</b>	<b>3,793,388</b>	<b>3,793,388</b>



# Revenue

## Building Fund 2024-25

Revenues	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Revenue Beginning Balance	3,053,670.00			
<b>REVENUE FROM LOCAL SOURCES</b>				
General Real/Tangible Property Tax	51,864,793.00	53,011,582.00	53,011,581	62,431,756
PSC Real/Tangible Property Tax	1,035,796.00	1,162,156.00	1,162,157	1,824,411
Delinquent Property Tax				
Motor Vehicle Tax	1,349,610.00	1,331,148.09	1,323,379	1,600,208
Interest Income				
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>54,250,200.00</b>	<b>55,504,886.09</b>	<b>55,497,117</b>	<b>65,856,375</b>
<b>REVENUE FROM STATE SOURCES</b>				
Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>				
<b>INTERFUND TRANSFERS</b>				
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				
<b>TOTAL INTERFUND TRANSFERS</b>				
<b>TOTAL REVENUE</b>	<b>57,303,870.00</b>	<b>55,504,886.09</b>	<b>55,497,117</b>	<b>65,856,375</b>

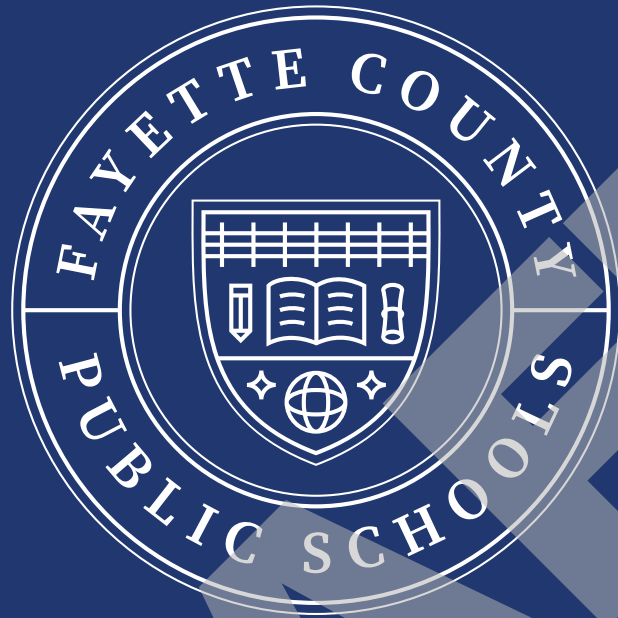


# Revenue

## Food Service Fund 2024-25

Revenues	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
<b>Revenue Beginning Balance</b>	5,186,246	4,565,083	4,565,083	905,000	(3,660,083)
<b>REVENUE FROM LOCAL SOURCES</b>					
Interest Income					0
Reimbursement Lunch	14,460	7,146	12,000	12,000	0
Reimbursement Breakfast	1,632	767	2,000	2,000	0
Non-Reimbursable A La Carte Prg	308,624	367,910	600,000	496,248	(103,752)
Non-Reimbursable Other Food Prg	2,737,312	2,367,250	3,500,000	3,368,929	(131,071)
Food Service Rebates	1,609	3,805	8,000	8,000	0
Miscellaneous Revenue	118,814	184,558	250,000	250,000	0
Return for Insufficient Checks	(409)	33	1,267	1,268	1
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>3,182,042</b>	<b>2,931,469</b>	<b>4,373,267</b>	<b>4,138,445</b>	<b>(234,822)</b>
<b>REVENUE FROM STATE SOURCES</b>					
Restricted State Revenue	219,445	215,778	260,000	260,000	0
Revenue for/On Behalf Payments	1,614,357	1,979,821	1,700,000	1,700,000	0
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>1,833,802</b>	<b>2,195,599</b>	<b>1,960,000</b>	<b>1,960,000</b>	<b>0</b>
<b>FEDERAL SOURCES</b>					
Restricted Federal thru State	24,709,518	24,755,158	22,892,200	24,755,158	1,862,958
Donated Commodities	2,000,277	1,751,415	2,300,000	2,000,000	(300,000)
<b>TOTAL FEDERAL SOURCES</b>	<b>26,709,795</b>	<b>26,506,573</b>	<b>25,192,200</b>	<b>26,755,158</b>	<b>1,562,958</b>
<b>TOTAL REVENUE</b>	<b>36,911,885</b>	<b>36,198,725</b>	<b>36,090,550</b>	<b>33,758,603</b>	<b>(2,331,947)</b>



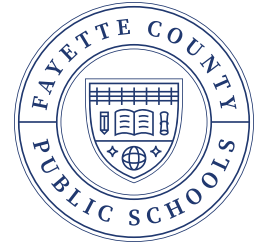


# Expenditures



# Expenditures

## General Fund 2024-25



Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
<b>INSTRUCTION</b>					
Salaries Personnel Services	212,814,408.04	243,683,021.18	243,635,557	243,635,557	0
Employee Benefits	15,900,000.81	17,174,811.22	16,716,781	16,716,781	0
On Behalf	159,530,351.13	128,191,910.24	122,706,928	128,630,000	5,923,072
Purchased Profess & Technical Services	455,667.97	294,775.58	127,050	68,257	(58,793)
Purchased Property Services	139,250.34	184,000.27	149,179	33,790	(115,389)
Other Purchased Services	179,160.07	171,850.90	102,380	115,145	12,765
Supplies & Materials	3,255,035.01	4,904,467.03	3,255,035	2,754,706	(500,329)
Property	65,624.58	113,056.03	149,697	119,413	(30,284)
Miscellaneous	203,781.82	212,951.20	459,312	450,478	(8,834)
Other Uses of Funds			23,708	0	(23,708)
<b>TOTAL INSTRUCTION</b>	<b>392,543,279.77</b>	<b>394,930,843.65</b>	<b>387,325,627</b>	<b>392,524,126</b>	<b>5,198,499</b>
<b>STUDENT SUPPORT SERVICES</b>					
Salaries Personnel Services	27,902,217.81	30,755,081.39	31,127,416	31,127,416	0
Employee Benefits	1,632,077.00	1,716,066.08	1,797,913	1,797,913	0
On Behalf	4,211,017.98	5,269,467.55	4,552,599	5,200,000	647,401
Purchased Profess & Technical Services	3,051,632.33	3,653,285.72	3,146,711	3,146,711	0
Purchased Property Services	250.00	26,644.23	455	455	0
Other Purchased Services	19,520.10	23,518.00	43,521	43,571	50
Supplies & Materials	139,977.83	64,817.02	56,878	75,058	18,180
Property	850.92			0	0
Miscellaneous		2,860.71	860	860	0
Other Uses of Funds				0	0
<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>36,957,543.97</b>	<b>41,511,740.70</b>	<b>40,726,353</b>	<b>41,391,984</b>	<b>665,631</b>
<b>INSTR. STAFF SUPPORT SERVICES</b>					



# Expenditures

## General Fund 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
Salaries Personnel Services	15,953,837.44	19,079,739.86	20,495,539	20,495,539	0
Employee Benefits	1,294,671.68	1,397,326.24	1,652,992	1,652,992	0
On Behalf	2,491,492.06	3,269,055.57	5,362,469	3,270,000	(2,092,469)
Purchased Profess & Technical Services	1,458,827.75	2,040,134.13	1,381,054	1,787,046	405,992
Purchased Property Services	79,860.04	118,652.04	163,651	80,886	(82,765)
Other Purchased Services	168,079.70	343,036.69	388,118	388,118	0
Supplies & Materials	3,035,033.65	5,006,134.65	3,596,210	3,596,210	0
Property	661,852.63	144,888.93	171,609	184,894	13,285
Miscellaneous	92,895.72	146,491.10	255,949	157,280	(98,669)
Other Uses of Funds				0	0
<b>TOTAL INSTR. STAFF SUPPORT SERVICES</b>	<b>25,236,550.67</b>	<b>31,545,459.21</b>	<b>33,467,591</b>	<b>31,612,965</b>	<b>(1,854,626)</b>
<b>DISTRICT ADMIN SUPPORT SERVICES</b>					
Salaries Personnel Services	2,803,658.94	3,347,232.94	3,402,670	3,402,670	0
Employee Benefits	328,306.96	434,902.02	321,077	321,077	0
On Behalf	422,477.29	573,503.13	283,895	500,000	216,105
Purchased Profess & Technical Services	5,753,156.84	5,878,912.53	2,907,331	2,907,331	0
Purchased Property Services	38,182.50	20,794.06	157,136	129,300	(27,836)
Other Purchased Services	225,259.89	227,755.01	170,501	175,252	4,751
Supplies & Materials	1,392,662.91	655,415.02	510,268	520,535	10,267
Property	57,614.62	1,486.79	16,750	16,750	0
Miscellaneous	267,931.38	54,637.32	481,044	218,700	(262,344)
Other Uses of Funds				2,000	2,000
<b>TOTAL DISTR. ADMIN SUPPORT SERVICES</b>	<b>11,289,251.33</b>	<b>11,194,638.82</b>	<b>8,250,672</b>	<b>8,193,615</b>	<b>(57,057)</b>
<b>SCHOOL ADMIN SUPPORT SERVICES</b>					
Salaries Personnel Services	26,137,514.46	28,900,456.17	28,956,663	28,956,663	0
Employee Benefits	3,228,038.14	3,239,100.28	3,118,410	3,118,410	0
On Behalf	3,940,243.70	4,950,607.47	3,575,023	4,200,000	624,977



# Expenditures

## General Fund 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
Purchased Profess & Technical Services	27,141.87	30,055.47	38,242	37,640	(602)
Purchased Property Services	547,243.62	662,912.28	568,808	569,708	900
Other Purchased Services	47,780.06	46,951.48	86,296	87,642	1,346
Supplies & Materials	576,247.20	373,272.88	467,318	470,663	3,345
Property	21,101.50	30,011.00	62,261	62,261	0
Miscellaneous	15,848.38	37,567.24	709,610	641,560	(68,050)
Other Uses of Funds				0	0
<b>TOTAL SCHOOL ADMIN SUPP. SERVICES</b>	<b>34,541,158.93</b>	<b>38,270,934.27</b>	<b>37,582,631</b>	<b>38,144,548</b>	<b>561,917</b>
<b>BUSINESS SUPPORT SERVICES</b>					
Salaries Personnel Services	13,799,360.33	17,692,328.64	16,254,137	16,254,137	0
Employee Benefits	5,029,453.15	5,015,732.18	2,450,700	2,450,700	0
On Behalf	2,080,348.77	3,031,341.41	2,434,742	3,000,000	565,258
Purchased Profess & Technical Services	3,518,085.51	3,276,368.97	3,748,387	2,500,000	(1,248,387)
Purchased Property Services	5,879,977.96	1,956,614.29	1,404,414	1,260,849	(143,565)
Other Purchased Services	6,253,268.39	6,016,785.61	6,286,835	5,000,000	(1,286,835)
Supplies & Materials	8,980,267.77	7,014,243.36	1,995,105	1,995,105	0
Property	2,166,721.99	1,322,944.93	2,176,442	1,530,108	(646,334)
Miscellaneous	21,052.10	35,127.82	30,495	68,497	38,002
Other Uses of Funds				0	0
<b>TOTAL BUSINESS SUPPORT SERVICES</b>	<b>47,728,535.97</b>	<b>45,361,487.21</b>	<b>36,781,257</b>	<b>34,059,396</b>	<b>(2,721,861)</b>
<b>PLANT OPERATION &amp; MAINTENANCE</b>					
Salaries Personnel Services	22,175,929.13	24,906,215.52	24,453,969	24,453,969	0
Employee Benefits	6,638,215.43	6,803,823.85	6,221,100	6,221,100	0
On Behalf	3,348,688.11	4,267,343.43	2,558,293	4,000,000	1,441,707
Purchased Profess & Technical Services	1,457,616.89	1,992,534.43	2,077,974	923,901	(1,154,073)



# Expenditures

## General Fund 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
Purchased Property Services	11,029,086.85	11,068,003.90	7,193,711	6,708,454	(485,257)
Other Purchased Services	18,740.15	17,219.38	22,870	197,270	174,400
Supplies & Materials	14,843,265.66	13,466,583.62	8,332,372	7,115,689	(1,216,683)
Property	3,189,264.13	2,271,262.15	2,496,063	2,207,970	(288,093)
Miscellaneous	111,698.70	149,880.47	130,887	101,709	(29,178)
Other Uses of Funds				0	0
<b>TOTAL PLANT OPERATION &amp; MAINT.</b>	<b>62,812,505.05</b>	<b>64,942,866.75</b>	<b>53,487,239</b>	<b>51,930,061</b>	<b>(1,557,178)</b>
<b>STUDENT TRANSPORTATION</b>					
Salaries Personnel Services	18,201,783.99	19,980,495.48	15,153,828	15,153,828	0
Employee Benefits	5,460,762.93	5,404,211.65	3,860,404	3,860,404	0
On Behalf	2,747,735.69	3,423,387.87	2,443,941	3,200,000	756,059
Purchased Profess & Technical Services	66,769.10	134,279.83	203,700	185,500	(18,200)
Purchased Property Services	63,508.43	79,253.63	75,987	75,987	0
Other Purchased Services	297,411.59	155,511.31	229,000	229,000	0
Supplies & Materials	3,554,242.22	3,914,524.80	3,541,898	2,975,890	(566,008)
Property	618,976.27	10,187,519.00	716,490	45,980	(670,510)
Miscellaneous	9,607.87	23,306.90	10,000	10,000	0
Other Uses of Funds				0	0
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>31,020,798.09</b>	<b>43,302,490.47</b>	<b>26,235,248</b>	<b>25,736,589</b>	<b>(498,659)</b>
<b>OTHER INSTRUCTIONAL</b>					
Salaries Personnel Services	358,299.16	560,523.75	565,626	565,626	0
Employee Benefits	51,398.22	116,887.86	136,464	136,464	0
On Behalf					0
Purchased Profess & Technical Services	139,939.03	139,084.68	140,338	140,338	0
Purchased Property Services		900.00		0	0
Other Purchased Services	7,419.01	26,613.06	10,634	10,676	42
Supplies & Materials	98,268.01	106,640.51	30,775	30,775	0



# Expenditures

## General Fund 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
Property					0
Miscellaneous					0
Other Uses of Funds					0
<b>TOTAL OTHER INSTRUCTIONAL</b>	<b>655,323.43</b>	<b>950,649.86</b>	<b>883,837</b>	<b>883,879</b>	<b>42</b>
<b>FOOD SERVICE OPERATION</b>					
Salaries Personnel Services					0
Employee Benefits					0
<b>TOTAL FOOD SERVICE OPERATION</b>				<b>0</b>	
<b>COMMUNITY SERVICES</b>					
Salaries Personnel Services	320,125.65	361,514.76	322,233	322,233	0
Employee Benefits	18,109.74	21,160.08	16,994	16,994	0
On Behalf					0
Purchased Profess & Technical Services	10,755.85	13,775.92	10,700	12,800	2,100
Purchased Property Services	432.79		1,000	1,000	0
Other Purchased Services	7,258.11	3,631.23	12,000	12,000	0
Supplies & Materials	403,968.01	45,731.14	401,700	250,000	(151,700)
Property			1,200	1,200	0
Miscellaneous				0	0
Other Uses of Funds			4,500	0	(4,500)
<b>TOTAL COMMUNITY SERVICE</b>	<b>760,650.15</b>	<b>445,813.13</b>	<b>770,327</b>	<b>616,227</b>	<b>(154,100)</b>
<b>DEBT SERVICE</b>					
Miscellaneous	2,423,261.59	2,110,804.77	1,685,000	1,685,000	0
<b>TOTAL DEBT SERVICE</b>	<b>2,423,261.59</b>	<b>2,110,804.77</b>	<b>1,685,000</b>	<b>1,685,000</b>	<b>0</b>
<b>FUND TRANSFERS</b>					
Other Uses of Funds	5,597,788.94	754,229.00	800,000	800,000	0
<b>TOTAL FUND TRANSFERS</b>	<b>5,597,788.94</b>	<b>754,229.00</b>	<b>800,000</b>	<b>800,000</b>	<b>5,597,789</b>

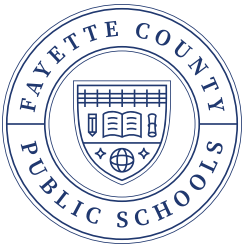


# Expenditures

## General Fund 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
<b>CONTINGENCY</b>					
Contingency			43,650,000	43,605,000	(45,000)
<b>TOTAL CONTINGENCY</b>	0.00	0.00	43,650,000	43,605,000	(45,000)
<b>TOTAL EXPENDITURES</b>	<b>651,566,647.89</b>	<b>675,321,957.84</b>		<b>671,183,390</b>	<b>(462,392)</b>





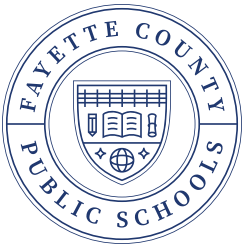
# Expenditures

## Special Revenue Fund

### 2024-25

Expenditures	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
<b>INSTRUCTION</b>				
Salaries Personnel Services	30,460,914.79	22,272,724.95	26,272,398	26,272,398
Employee Benefits	8,476,498.01	6,123,206.84	3,841,046	3,841,046
On Behalf	- .00			
Purchased Profess & Technical Services	3,222,914.31	2,301,523.15	2,803,428	2,803,428
Purchased Property Services	234,158.40	261,657.03	25,000	25,000
Other Purchased Services	1,322,577.15	1,554,433.75	781,486	781,486
Supplies & Materials	13,664,767.49	9,286,199.11	4,582,305	4,582,305
Property	1,336,853.33	1,859,201.60	175,000	175,000
Miscellaneous	318,342.12	761,298.54	86,500	86,500
<b>TOTAL INSTRUCTION</b>	<b>59,037,025.60</b>	<b>44,420,244.97</b>	<b>38,567,163</b>	<b>38,567,163</b>
<b>STUDENT SUPPORT SERVICES</b>				
Salaries Personnel Services	1,941,583.05	1,652,969.74	280,945	280,945
Employee Benefits	621,142.58	541,406.98	107,309	107,309
On Behalf				
Purchased Profess & Technical Services	43,266.00	14,373.54	45,865	45,865
Purchased Property Services				
Other Purchased Services	16,123.91	6,916.06		
Supplies & Materials	39,311.75	28,992.90		
Property	64,748.90			
Miscellaneous	51,216.00	24,492.76		
<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>2,777,392.19</b>	<b>2,269,151.98</b>	<b>434,119</b>	<b>434,119</b>
<b>INSTR. STAFF SUPPORT SERVICES</b>				
Salaries Personnel Services	3,516,804.38	4,383,954.02	1,087,000	1,087,000
Employee Benefits	1,042,186.54	1,264,877.33	57,068	57,068





# Expenditures

## Special Revenue Fund

### 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
On Behalf				
Purchased Profess & Technical Services	1,504,263.32	699,744.49	100,000	100,000
Purchased Property Services	17,572.00	459,321.36		
Other Purchased Services	221,142.99	1,258,439.81		
Supplies & Materials	5,397,317.28	3,942,253.58	82,448	82,448
Property	41,430.00	1,376,530.62	100,000	100,000
Miscellaneous	11,729.95	30,424.91		
<b>TOTAL INSTR. STAFF SUPPORT SERVICES</b>	<b>11,752,446.46</b>	<b>13,415,546.12</b>	<b>1,426,516</b>	<b>1,426,516</b>
<b>DISTRICT ADMIN SUPPORT SERVICES</b>				
Salaries Personnel Services		103,343.45		
Employee Benefits		21,049.53		
On Behalf				
Purchased Profess & Technical Services	102,254.14	49,365.59		
Purchased Property Services	123,610.48	287,626.52		
Other Purchased Services	74,593.18	47,328.88		
Supplies & Materials	4,517,154.38	10,758,017.09		
Property		13,528.93		
Miscellaneous				
<b>TOTAL DISTRICT ADMIN SUPP. SERVICES</b>	<b>4,817,612.18</b>	<b>11,280,259.99</b>		
<b>SCHOOL ADMIN SUPPORT SERVICES</b>				
Salaries Personnel Services	52,072.04	16,548.05		
Employee Benefits	13,987.51	772.10		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services				
Supplies & Materials				



# Expenditures

## Special Revenue Fund

### 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Property				
Miscellaneous				
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES</b>	66,059.55	17,320.15		
<b>BUSINESS SUPPORT SERVICES</b>				
Salaries Personnel Services	1,007,759.97	409,974.41		
Employee Benefits	294,306.63	39,634.88		
On Behalf	- .00			
Purchased Profess & Technical Services	535,782.06	1,009,093.55		
Purchased Property Services	22,501.22	88,830.00		
Other Purchased Services	449,074.72	672,208.01		
Supplies & Materials	2,364,118.26	11,171,041.13		
Property	240,331.44	147,754.36		
Miscellaneous		747.04		
Other Uses of Funds				
<b>TOTAL BUSINESS SUPPORT SERVICES</b>	4,913,874.30	13,539,283.38		
<b>PLANT OPERATION &amp; MAINTENANCE</b>				
Salaries Personnel Services	260,216.99	331,455.09		
Employee Benefits	80,654.69	94,215.84		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services	8,782.00	158.94		
Supplies & Materials	1,253.00			
Property	63,384.00			
Miscellaneous				



# Expenditures

## Special Revenue Fund

### 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Other Uses of Funds				
<b>TOTAL PLANT OPERATION &amp; MAINT.</b>	414,290.68	425,829.87		
<b>STUDENT TRANSPORTATION</b>				
Salaries Personnel Services	333,587.57	90,445.15		
Employee Benefits	91,402.86	24,151.25		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services				
Supplies & Materials	11,872.94			
Property				
Miscellaneous				
Other Uses of Funds				
<b>TOTAL STUDENT TRANSPORTATION</b>	436,863.37	114,596.40		
<b>FOOD SERVICE OPERATION</b>				
Salaries Personnel Services	-.00			
Employee Benefits	27,468.90			
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services				
Supplies & Materials				
Property				
Miscellaneous				
<b>TOTAL FOOD SERVICE OPERATION</b>	27,468.90	-.00		
<b>DAY CARE OPERATIONS</b>				
Salaries Personnel Services	844,977.96	615,350.37		



# Expenditures

## Special Revenue Fund

### 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Employee Benefits	172,921.04	108,913.74		
Purchased Profess & Technical Services		9,070.00		
Purchased Property Services		3,005.60		
Supplies & Materials	99,786.11	51,417.42		
Property	6,122.90	199.99		
<b>TOTAL DAY CARE OPERATIONS</b>	<b>1,123,808.01</b>	<b>787,957.12</b>		
<b>COMMUNITY SERVICES</b>				
Salaries Personnel Services	3,437,335.31	3,830,695.93	30,017	30,017
Employee Benefits	298,743.87	366,020.58	1,455	1,455
On Behalf				
Purchased Profess & Technical Services	343,037.43	163,176.91	47,882	47,882
Purchased Property Services	2,037.43	23,299.00		
Other Purchased Services	65,113.75	98,304.08	34,294	34,294
Supplies & Materials	871,046.07	880,264.70	217,064	217,064
Property	8,615.53	51,139.00		
Miscellaneous	77,077.55	26,975.66	27,271	27,271
<b>TOTAL COMMUNITY SERVICE</b>	<b>5,103,006.94</b>	<b>5,439,875.86</b>	<b>357,983</b>	<b>357,983</b>
<b>FUND TRANSFERS</b>				
Other Uses of Funds	13,476,483.99	9,305,256.96	2,000,000	2,000,000
<b>TOTAL FUND TRANSFERS</b>	<b>13,476,483.99</b>	<b>9,305,256.96</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>103,946,332.17</b>	<b>101,015,322.80</b>	<b>42,785,781</b>	<b>42,785,781</b>



# Expenditures

## Capital Outlay Fund

### 2024-25

Expenditures	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
<b>SITE ACQUISITION</b>				
Other Purchased Services				
Property				
<b>TOTAL SITE ACQUISITION</b>	0.00	0.00	0	0
<b>SITE IMPROVEMENT</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL SITE IMPROVEMENT</b>	0.00	0.00	0	0
<b>NEW BUILDING CONSTRUCTION</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL NEW BUILDING CONSTRUCTION</b>	0.00	0.00	0	0
<b>BUILDING RENOVATIONS/ADDITIONS</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL BUILDING RENOVATIONS/ADDIT.</b>	0.00	0.00	0	0
<b>DEBT SERVICE</b>				
Purchased Profes & Tech Services				
Purchased Property Services			736,472	736,472
Miscellaneous			218,684	218,684
Other Uses of Funds				
<b>TOTAL DEBT SERVICE</b>	0.00	0.00	955,156	955,156
<b>FUND TRANSFERS</b>				
Other Uses of Funds	5,945,001.00	3,775,775.28	2,838,231	2,838,231
<b>TOTAL FUND TRANSFERS</b>	5,945,001.00	3,775,775.28	2,838,231	2,838,231
<b>TOTAL EXPENDITURES</b>	<b>5,945,001.00</b>	<b>3,775,775.28</b>	<b>3,793,387</b>	<b>3,793,387</b>



# Expenditures

## Building Fund 2024-25

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



# Expenditures

## Building Fund 2024-25

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
TOTAL DEBT SERVICE				
<b>FUND TRANSFERS</b>				
Other Uses of Funds	55,334,738.00	43,574,764.87	55,497,117	65,856,375
<b>TOTAL FUND TRANSFER</b>	<b>55,334,738.00</b>	<b>43,574,764.87</b>	<b>55,497,117</b>	<b>65,856,375</b>
<b>TOTAL EXPENDITURES</b>	<b>55,334,738.00</b>	<b>43,574,764.87</b>	<b>55,497,117</b>	<b>65,856,375</b>

## Food Service Fund 2024-25

Expenditures	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)	Difference
<b>FOOD SERVICE OPERATIONS</b>					
Salaries Personnel Services	10,696,570	11,555,164	9,533,000	11,504,401	1,971,401
Employee Benefits	3,755,823	3,386,617	2,921,700	2,919,848	(1,852)
On Behalf	1,614,357	1,979,821	1,700,000	1,979,821	279,821
Purchased Prof and Tech Serv	100,847	14,723	29,000	23,000	(6,000)
Purchased Property Services	458,370	526,760	689,000	500,000	(189,000)
Other Purchased Services	37,595	31,387	57,550	44,550	(13,000)
Supplies & Materials	14,582,999	15,572,017	17,883,300	15,224,483	(2,658,817)
Property	258,486	220,445	1,472,000	357,500	(1,114,500)
Miscellaneous	(392)	5,422	5,000	5,000	0
<b>TOTAL FOOD SERVICE OPERATIONS</b>	<b>31,504,655</b>	<b>33,292,356</b>	<b>34,290,550</b>	<b>32,558,603</b>	<b>(1,731,947)</b>
<b>FUND TRANSFERS</b>					
Other Uses of Funds	1,128,391	1,157,172	1,800,000	1,200,000	(600,000)
<b>TOTAL FUND TRANSFERS</b>	<b>1,128,391</b>	<b>1,157,172</b>	<b>1,800,000</b>	<b>1,200,000</b>	<b>(600,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>32,633,046</b>	<b>34,449,528</b>	<b>36,090,550</b>	<b>33,758,603</b>	<b>(2,331,947)</b>

