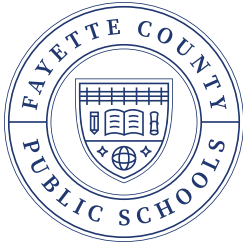


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2023-24

# Fayette County Public Schools **Working Budget**



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# Fayette County Public Schools

**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 2023-24 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 2023-24 Tentative Budget, which was approved in May, reflected forecasts and information known at that time. During the development of the 2023-2024 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 focus group discussions with a broad cross-section of constituents, 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 2023-24 Working Budget foreshadows the impact investments will have on student outcomes as we work collaboratively to transform our school district.



**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



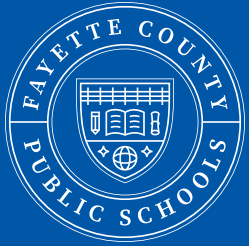
**Tom Jones**  
Fayette County Board of Education Member



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



**Marilyn Clark**  
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 2022-2029 strategic plan aptly titled "A New Way Forward" was formally adopted by the school board in May 2022.

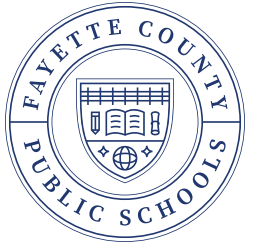


**Our Vision** reflects where we want to go as an organization.

*"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."*



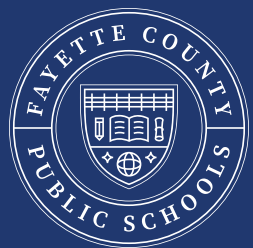
**Our New Way Forward Strategic Plan** is a 5- to 7-year roadmap that establishes the following areas of focus as Strategic Priorities:

Student Achievement	
Unity, Belonging, and Student Efficacy	
Highly Effective, Culturally Responsive Workforce	
Outreach and Engagement	
Organizational Health and Effectiveness	

**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 2023-24 budget, district leaders held 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

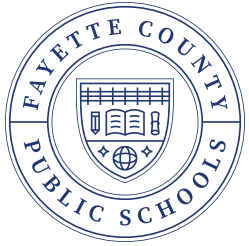
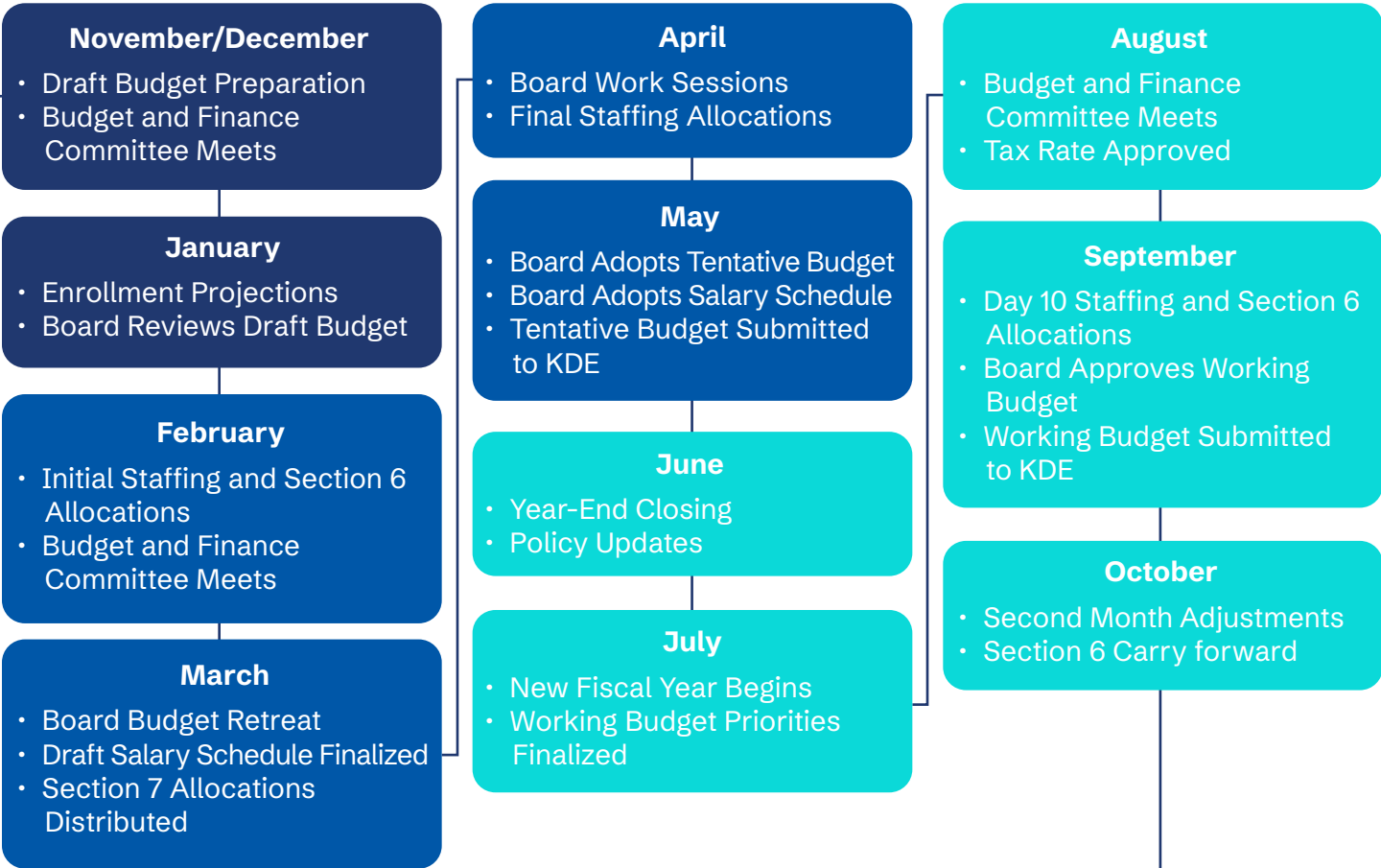
With each budget cycle, the Board shapes the future of our community through historic investments in education. The Board has developed a model in Fayette County that provides advanced opportunities to students and support for families and the community.

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



## Budget Timeline

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



# 2023-24 Budget Priorities

To increase transparency and engagement, Fayette County Public Schools has reimagined budget planning and development over the past 20 months. First piloted in the spring of 2022, the new process includes a review of current spending in every area, focus group input sessions, and an invitation for schools and departments to submit funding requests. After being vetted by the administration, those requests come before the Board in writing and are presented publicly during an open work session.

Following the budget retreat, each individual board member provides direction to the administration about which requests to fund. That information is compiled to determine the collective will of the Board and inform the development of the budget for Board consideration and adoption.

The 2023-24 Working Budget approved by the Fayette County Board of Education aligns spending to the district’s “A New Way Forward” strategic plan and invests 81% of new dollars directly into schools and classrooms for the benefit of students.

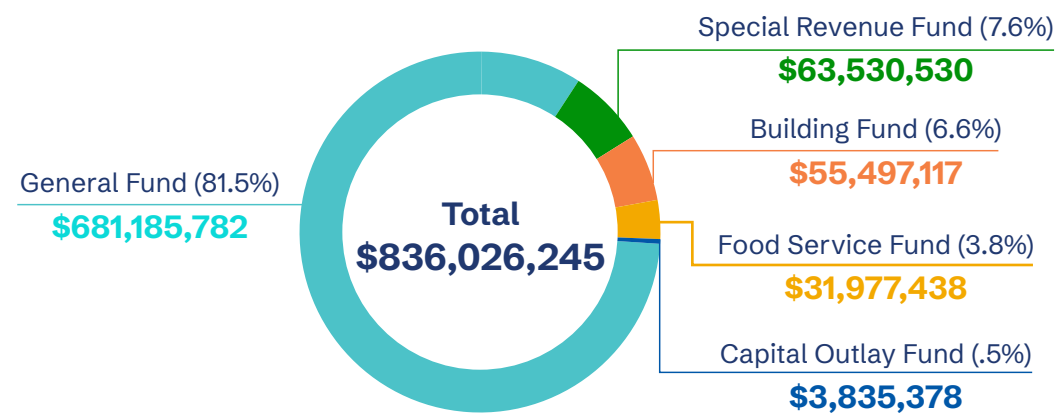
**Priority areas include:**





# Fayette County Public Schools 2023-24 Working 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.



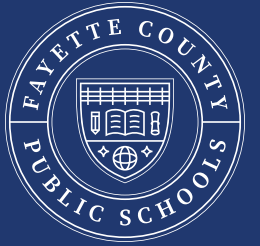
**General Fund:** Funds are utilized for the day-to-day operations of the school district in accordance with Board policy. It is the primary operating fund of the school district that accounts financial transactions except for those required to be allocated to other fund sources. The salary and benefits 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.

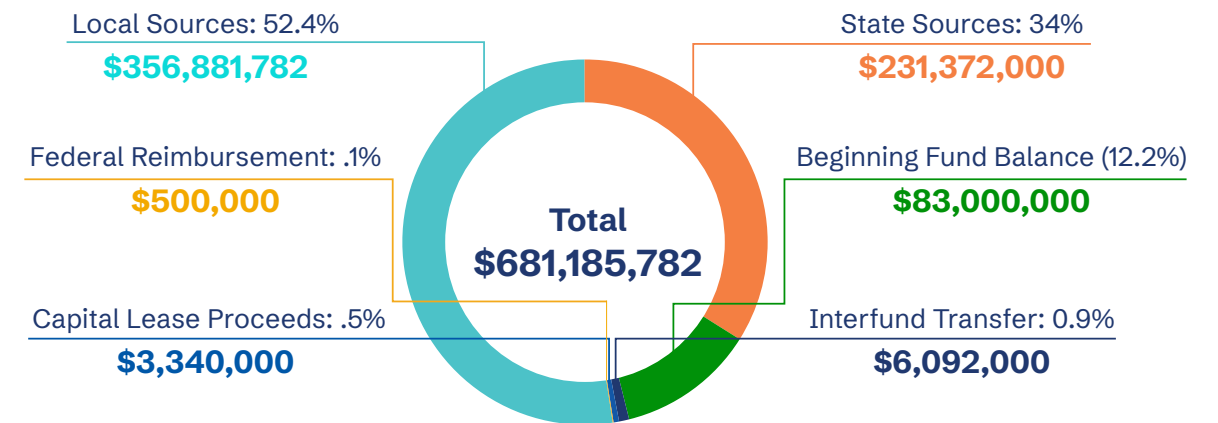
**Building Fund:** These funds are to be used only for debt service, new facilities, major renovations of existing school facilities, purchase of land if approved by the Commissioner of Education, and energy conservation measures.

**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.

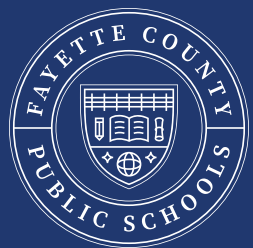
**Revenue from Local Sources:** For General Fund, revenue is generated through tax assessments on real and personal property as well as motor vehicles, occupational license taxes, and utilities taxes. Other revenue collected include interest, building rental, donations, revenue in lieu of taxes from 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.

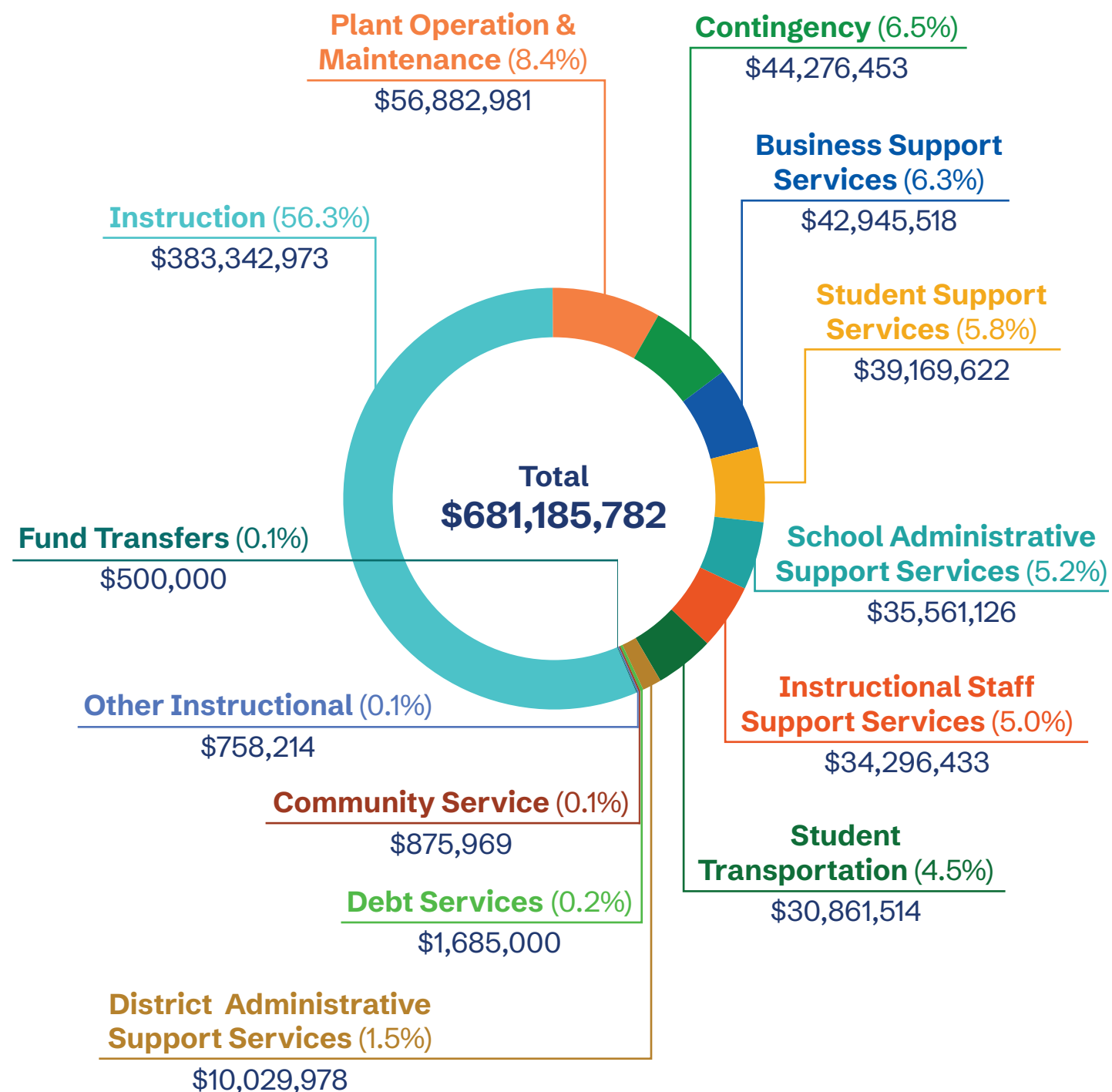
**Revenue from Federal Sources:** For general fund, revenue for federal reimbursement is generated by providing Medicaid services to students. In the Special Revenue Fund, revenue accounts for funds received from federal grants. For the Food Service Fund, this is revenue received from the National School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

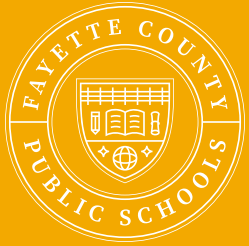
**Debt Service:** Activities in this function are related to the long-term debt of the school district, including payments of both principal and interest.

**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.





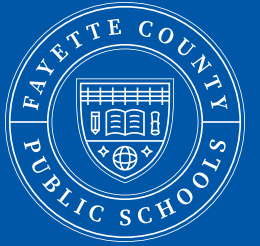
# Investing in Our Students: Gifted and Talented Services

**Background:** Over the past five years, the Fayette County Board of Education has allocated additional staffing and funding to meet the increasing needs of our Gifted and Talented (GT) population. Improvements have included the purchase of a supplemental curriculum for students in kindergarten through 8th grade as well as a partnership with Western Kentucky University to offer teachers an opportunity to receive professional learning which will result in endorsements to work with students identified for the program.

## New for Fiscal Year 2023-24:

- Additional positions for GT itinerant staffing.
- Supplemental duty stipends for content leads in the Gifted and Talented Accelerated Program clusters at the school level.
- Additional support at SCAPA to serve additional students accepted this year.
- Additional positions to support increased GT enrollment at Coventry Oak, James Lane Allen, Liberty, and Southern elementary schools and Rise STEM Academy.
- Additional support for visual and performing arts GT services at the secondary level.

**Total New Investment:** \$235,923



# Investing in Our Students: Multilingual Services

**Background:** English Learners are the fastest-growing population enrolling in the Fayette County Public Schools. In the past decade, the number of students receiving multilingual services in our district has risen by 60% from 4,109 to 6,535. We have enrolled 1,625 new English Language Learners students since July of 2022 and anticipate serving more than 7,400 students representing 96 different languages this fall. The 2021-22 budget included funding for four additional English Language Learners teachers to plan for and provide English language acquisition services.

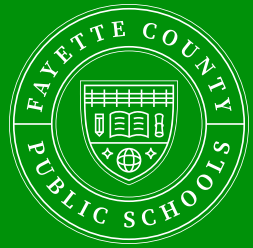
## New for Fiscal Year 2023-24:

- Additional position to support students, teachers, and families.
- Additional EL teachers.
- Professional learning.
- Additional staff to help with student transcripts.

**Total New Investment:** \$672,545







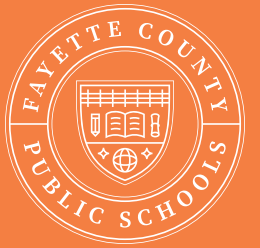
# Investing in Our Students: Preschool

**Background:** The FCPS Preschool Program serves 3- and 4-year-old children with a diagnosed disability and 4-year-old children whose families meet the income qualifications as set by the Kentucky Department of Education. (The current income guideline is 160% of the federal poverty level.) State funding for preschool is allocated to districts based on the number of students enrolled on December 1 and March 1. Enrollment counts on those two days are averaged and the total amount of money available is divided by that average and distributed to school districts. During the 2021-22 budget cycle, school board members approved a five-year plan to expand and enhance high quality early childhood education.

## New for Fiscal Year 2023-24:

- Open full-day preschool classrooms at Coventry Oak and Brenda Cowan elementary schools.
- Add support positions to serve children, teachers, and families in the preschool program.
- Purchase technology equipment for preschool classrooms.

**Total New Investment:** \$624,096



# Investing in Our Students: School Health

**Background:** FCPS provides students with an educational experience where they can discover and explore their individual interests in a nurturing, challenging, and supportive environment. To address the needs of the whole child, our district provides robust services for mental health and physical well-being. Since 2019-20 Fayette County Board of Education members have strategically expanded funding for school health, adding a full-time nurse in every high school followed by full-time nurses in every middle school in 2021, and full-time nurses in half of the district's elementary schools in 2022 and 2023.

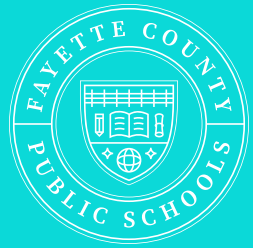
## New for Fiscal Year 2023-24:

- Additional nurses, which will ensure full-time nurses in every school and half-time nurses in every special program.
- Water safety lessons for second graders.
- Health room electrical upgrades.
- Rescue kits in school cafeterias.

**Total New Investment:** \$513,798







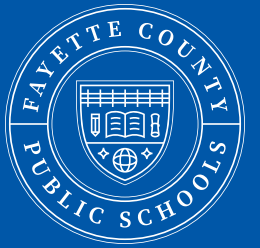
# Investing in Our Students: Visual & Performing Arts

**Background:** Art, music, and world language are critical components of a comprehensive education. Investments by the Fayette County Board of Education in staffing, curriculum, equipment, and supplies provide students with opportunities to explore band, orchestra, visual art, theater, dance, humanities, creative writing and literary arts, vocal, instrumental, and general music, and band and orchestra.

## New for Fiscal Year 2023-24:

- \$829,000 for instrument repair and replacement
- \$78,000 for general arts supplies
- Additional pay for music and art teachers to compensate for the time they spend with students outside of the regular school day.
- Curriculum specialists to support instruction in visual art, music, theater, and dance.
- Expansion of world music instruction to provide a diverse, non-traditional music education experience to students at several schools, including a Mariachi professional to offer a Mariachi Ensemble course at Bryan Station High School.
- Three district itinerant dance instructors to provide a variety of dance experiences – including African jazz, contemporary, musical theater, and ballet – at multiple schools.

**Total New Investment:** \$1,457,943



# Investing in Our Workforce: Employee Compensation

**Background:** Following six years of minimal to no raises for FCPS employees, board members indicated a desire to invest in competitive salaries to ensure we are able to recruit and retain high level talent to work with our students. We developed a two-year plan to address the salaries first of our hourly employees and then of our salaried staff, guided by the findings of external compensation studies which included a job and pay grade analysis to study internal equity, collection of peer salary data to study external equity, and recommended adjustments to the current compensation and classification systems to better reflect the market.

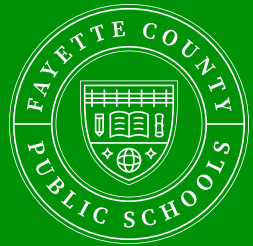
## New for Fiscal Year 2023-24:

- Historic investments to raise employee salaries for the 2023-24 fiscal year.
- Starting teacher salaries above \$50,000.
- Minimum hourly wage of \$16.17 per hour.

**Total New Investment:** \$28,880,883







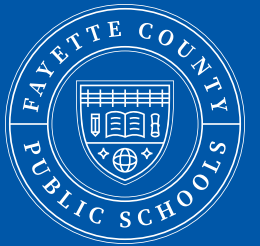
# Investing in Our Workforce: Human Resources

**Background:** During the summer of 2021, the school board commissioned an external review of district processes including HR, and many of the recommendations from that audit were implemented in 2021-22. A second, more extensive study of the Human Resources department, including structure, staffing, procedures, processes, and systems took place from August to October 2022. The findings of those two studies, along with input gathered from surveys, individual meetings with each member of the HR team, and focus groups of classified hiring managers, administrators, FCPS Cabinet members, and employees led to the creation of a written, three-year strategic action plan for the redesign of HR to refocus role responsibilities and structures in HR to provide excellent customer service, evaluate the current onboarding strategies and conduct process reviews, and create an exceptional onboarding journey for new employees and reboarding for transitioning employees. Work on that three-year plan, which was developed in November 2022, is more than 44% complete. Through this process it was noted that the current level of staffing in the FCPS HR Department was far below industry standards. Research, industry standards, and best practices indicated that there should be 1.4 HR staff for every 90-100 employees in the district, while the ratio in FCPS was .26 for every 100.

## New for Fiscal Year 2023-24:

- Additional HR specialists.
- Additional investments in employee wellness and HR staffing.

**Total New Investment:** \$1,426,290



# Investing in Our Infrastructure: Technology

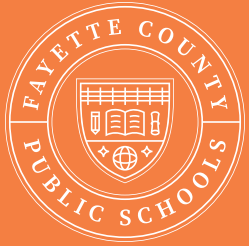
**Background:** Investments in technology over the past five years have propelled the district forward in terms of equitable access to resources for students and staff across schools and classrooms. The district committed to funding a 1:1 Chromebook program to ensure that all students have daily access to a wireless device for use in the classroom and home. Standard classroom technology has also been upgraded to include an interactive flat panel (IFP) in every classroom across the district. Work has begun to transition staff to updated devices. As a result of recommendations from the first phase of the Hanover Study, staffing in the Department of Technology has increased to help meet the rapidly growing demands of maintaining and supporting the instructional and operational needs of the district.

## New for Fiscal Year 2023-24:

- Annual refresh of Chromebooks in 2nd, 6th and 9th grades.
- Continued roll-out of laptops or Chromebooks for staff to replace aging desktop computers.
- Upgrades to the district's network hub to allow for increased bandwidth.
- Improvements to our Local Area Network (LAN) connections to improve connectivity at our high schools.
- Phone system improvements.
- Additional tech support specialists to provide professional learning and support for school level staff.
- Additional staff to support media services, textbook, and instructional materials for schools.

**Total New Investment:** \$1,321,274





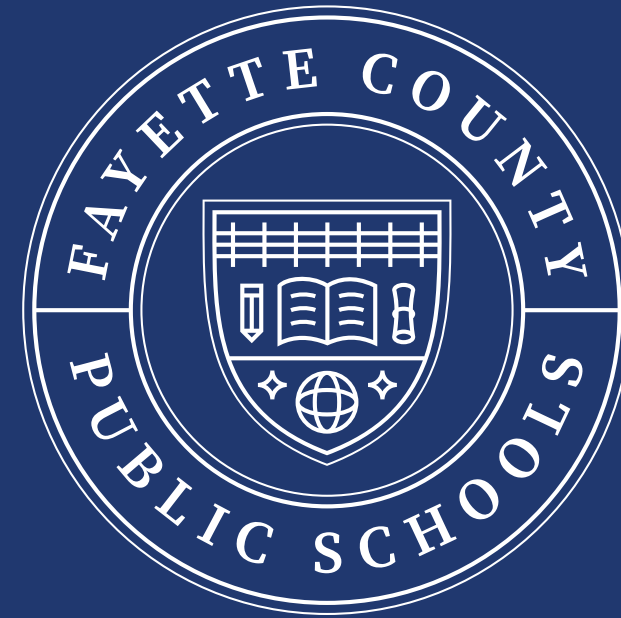
# Investing in Our Infrastructure: Transportation

**Background:** Fayette County Public Schools provides safe and efficient transportation between home and school for roughly 16,000 students each morning and 18,000 students each afternoon. National staffing shortages, coupled with our district's robust special and magnet program offerings, growing population of students experiencing homelessness, and pockets of overcrowding have presented challenges in recent years. With additional supports needed to meet families and students where they are, the Board continues to provide investments in transportation throughout each budget cycle.

## New for Fiscal Year 2023-24:

- Additional Bus Drivers.
- Additional Bus Monitors.
- Additional supports for bus repairs, maintenance, and fuel.
- Annual fleet replacement and air conditioning retrofitting.

**Total New Investment:** \$3,909,954



# Revenue





# Revenue

## General Fund 2023-2024

Revenues	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
Revenue Beginning Balance	78,807,096	91,592,336	86,000,000	83,000,000	(3,000,000)
REVENUE FROM LOCAL SOURCES					
General Real/Tangible Property Tax	223,483,242	236,277,900	243,779,804	244,500,000	720,196
PSC Real/Tangible Property Tax	8,423,841	7,097,119	9,200,000	8,100,000	(1,100,000)
Delinquent Property Tax	1,553,808	493,615	1,500,000	1,500,000	-
Motor Vehicle Tax	16,620,719	14,606,393	17,000,000	17,000,000	-
Utilities Tax	24,469,880	22,315,894	26,000,000	26,000,000	-
Occupational License Tax	46,365,641	40,501,912	46,500,000	50,000,000	3,500,000
Omitted Property Tax	1,263,518	1,443,896	520,000	1,000,000	480,000
Revenue in Lieu of Taxes	25,777	29,149	40,000	40,000	-
Tuition from individuals	64,610		35,000	35,000	-
Tuition from KY LSD	32,844		20,000	20,000	-
Interest Income	160,062	5,483,734	4,290,571	5,510,545	1,219,974
Building Rental	50,816	18,645	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	2,749,203	1,000,000	2,525,237	1,525,237
Other Reimbursements	801,902	942,180	200,000	600,000	400,000
TOTAL REVENUE FROM LOCAL SOURCES	325,737,270	334,343,416	350,136,375	356,881,782	6,745,407
REVENUE FROM STATE SOURCES					
SEEK Program	92,715,109	96,214,669	93,500,000	93,500,000	-
Vocational Transportation	15,410	253,010	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	-

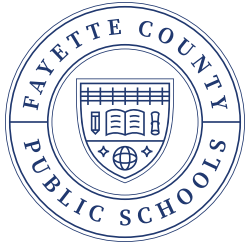


# Revenue

## General Fund 2023-2024

Revenues (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	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	136,650,000	-
TOTAL REVENUE FROM STATE SOURCES	229,074,062	277,142,840	231,372,000	231,372,000	-
FEDERAL REIMBURSEMENT					
Medicaid Reimbursement	554,780	513,310	500,000	500,000	-
TOTAL FEDERAL REIMBURSEMENT	554,780	513,310	500,000	500,000	-
INTERFUND TRANSFERS					
Fund Transfer		841,648			
Indirect Costs Transfer	7,348,808	12,356,177	6,092,000	6,092,000	-
TOTAL INTERFUND TRANSFERS	7,348,808	13,197,825	6,092,000	6,092,000	-
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	3,340,000	-
TOTAL CAPITAL LEASE PROCEEDS	2,838,793	-	3,340,000	3,340,000	-
TOTAL REVENUE	644,360,809	716,817,052	677,440,375	681,185,782	3,745,407



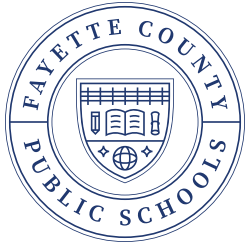


# Revenue

## Special Revenue Fund

### 2023-2024

Revenues	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
Revenue Beginning Balance	184,496.23	1,678,580.87		
REVENUE FROM LOCAL SOURCES				
Tuition from Individuals	51,750.00			17,681,590
Interest Income				
Non-Reimb Vending Machine Program	7,144.72	14,308,417.51		
Other Student Activity Income				
Other Revenue from Local Source				14,800
Other	1,096,816.20	857,364.51		
Contributions/Donations	121,032.42	200,281.22		
Miscellaneous Revenue	47,184.18	131,844.82		
TOTAL REVENUE FROM LOCAL SOURCES	1,265,032.80	15,497,908.06	-	17,696,390
REVENUE FROM STATE SOURCES				
Seek Program				
Restricted State Revenue	14,547,380.31	20,763,519.03		15,197,203
TOTAL REVENUE FROM STATE SOURCES	14,547,380.31	20,763,519.03	-	15,197,203
FEDERAL REIMBURSEMENT				
Unrestricted Federal Revenue Thru State				
Restricted Direct Federal	114,573.00	118,700.45		
Restricted Federal Thru State	76,557,525.59	60,562,369.96	97,988,338	30,499,437
Federal Revenue Thru Intermediate Source	564,025.84	557,648.30		137,500
TOTAL FEDERAL REIMBURSEMENT	77,236,124.43	61,238,718.71	97,988,338	30,636,937
INTERFUND TRANSFERS				
Fund Transfer	805,429.00	805,430.02		
NCLB Transfer - From Title II	507,123.51			
Flex Focus Transfer from ESS	707,255.16	305,297.00		



# Revenue

## Special Revenue Fund

### 2023-2024

Revenues (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
Flex Focus Transfer from PD				
Flex Focus Transfer from IR				
Flex Focus Transfer from SS				
FF Transfer to FF Operational				
TOTAL FEDERAL REIMBURSEMENT	2,019,807.67	1,110,727.02	-	-
TOTAL REVENUE	95,068,345.21	100,289,453.69	97,988,338	63,530,530

## Capital Outlay Fund 2023-2024

Revenues	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
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	3,835,378
Restricted State Revenue				
TOTAL REVENUE FROM STATE SOURCES	3,835,378	3,835,378	3,835,378	3,835,378
INTERFUND TRANSFERS				
Fund Transfer				
TOTAL INTERFUND TRANSFERS	-		-	-
TOTAL REVENUE	4,895,798	5,945,001	3,835,378	3,835,378



# Revenue

## Building Fund 2023-2024

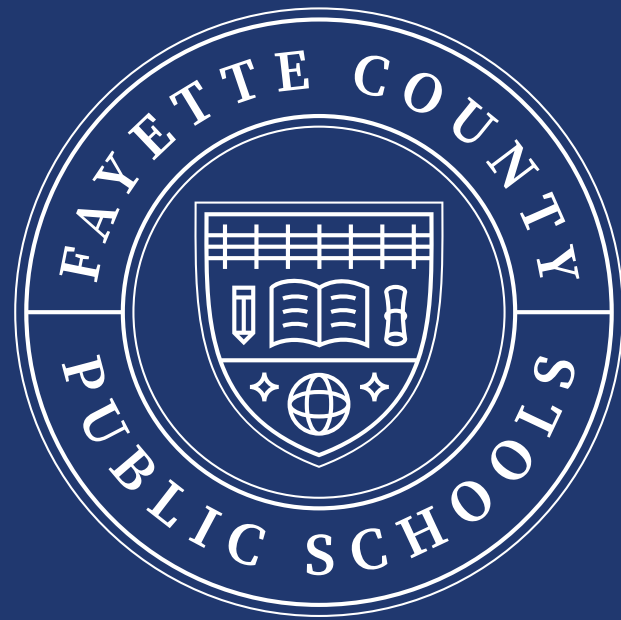
Revenues	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
Revenue Beginning Balance	2,865,239	3,053,670		
REVENUE FROM LOCAL SOURCES				
General Real/Tangible Property Tax	32,942,683	51,864,793	53,011,581	53,011,581
PSC Real/Tangible Property Tax	834,345	1,035,796	1,162,157	1,162,157
Delinquent 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



# Revenue

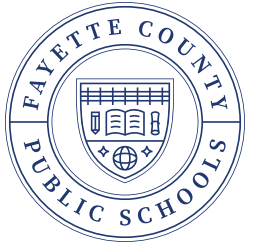
## Food Service Fund 2023-2024

Revenues	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
Revenue Beginning Balance	621,552	5,186,246	5,469,764	5,469,764	
REVENUE FROM LOCAL SOURCES					
Interest Income					-
Reimbursement Lunch		14,460	15,000	15,000	-
Reimbursement Breakfast		1,632	3,000	3,000	-
Non-Reimbursable A La Carte Prg	233,623	308,624	300,000	300,000	-
Non-Reimbursable Other Food Prg	344,449	2,737,312	2,500,000	2,500,000	-
Food Service Rebates	10,139	1,609	5,000	5,000	-
Miscellaneous Revenue	36,674	118,835	110,000	110,000	-
Return for Insufficient Checks	(120)	(409)	3,000	3,000	-
TOTAL REVENUE FROM LOCAL SOURCES	36,554	3,182,064	2,936,000	2,936,000	-
REVENUE FROM STATE SOURCES					
Restricted State Revenue	212,338	219,445	220,000	220,000	-
Revenue for/On Behalf Payments	1,499,456	1,614,357	1,500,000	1,500,000	-
TOTAL REVENUE FROM STATE SOURCES	1,711,794	1,833,802	1,720,000	1,720,000	-
FEDERAL SOURCES					
Restricted Federal thru State	28,436,585	24,709,518	20,101,674	20,101,674	-
Donated Commodities	2,707,198	2,000,277	1,750,000	1,750,000	-
TOTAL FEDERAL SOURCES	31,143,783	26,709,795	21,851,674	21,851,674	-
TOTAL REVENUE	33,513,683	36,911,907	31,977,438	31,977,438	-



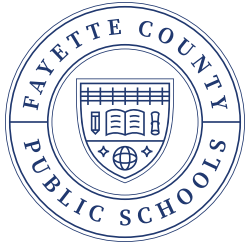
# Expenditures

## Expenditures General Fund 2023-2024



Expenditures	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
<b>INSTRUCTION</b>					
Salaries Personnel Services	198,696,150	212,813,307	241,888,753	241,911,961	23,208
Employee Benefits	13,938,261	15,914,901	15,445,534	15,445,722	188
On Behalf	117,692,920	159,530,351	120,539,038	120,539,038	-
Purchased Profess & Technical Services	63,788	453,689	51,613	139,050	87,437
Purchased Property Services	122,057	139,162	136,074	149,179	13,105
Other Purchased Services	34,183	177,870	90,432	102,380	11,948
Supplies & Materials	3,023,477	3,211,565	1,834,066	4,422,925	2,588,859
Property	339,444	65,625	98,909	149,697	50,788
Miscellaneous	190,947	184,191	413,541	459,312	45,771
Other Uses of Funds			23,708	23,708	-
<b>TOTAL INSTRUCTION</b>	<b>334,101,228</b>	<b>392,490,660</b>	<b>380,521,668</b>	<b>383,342,973</b>	<b>2,821,305</b>
<b>STUDENT SUPPORT SERVICES</b>					
Salaries Personnel Services	26,181,719	27,902,218	29,690,731	29,733,224	42,493
Employee Benefits	1,510,285	1,632,077	1,629,364	1,631,375	2,011
On Behalf	4,074,818	4,211,018	3,452,599	3,452,599	-
Purchased Profess & Technical Services	(4,044,701)	3,051,307	4,246,506	4,246,711	205
Purchased Property Services	250	250	455	455	-
Other Purchased Services	11,895	18,997	42,491	43,521	1,030
Supplies & Materials	117,655	138,003	57,233	60,877	3,644
Property		851			-
Miscellaneous	356		500	860	360
Other Uses of Funds					-
<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>27,852,277</b>	<b>36,954,720</b>	<b>39,119,879</b>	<b>39,169,622</b>	<b>49,743</b>
<b>INSTR. STAFF SUPPORT SERVICES</b>					

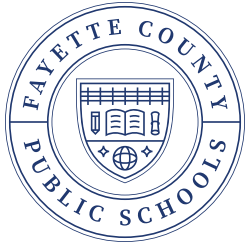




# Expenditures

## General Fund 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
Salaries Personnel Services	15,723,729	16,552,032	19,991,755	19,991,755	-
Employee Benefits	1,415,264	1,501,906	1,646,693	1,646,693	-
On Behalf	2,400,211	2,491,492	2,362,469	2,362,469	-
Purchased Profess & Technical Services	2,476,783	1,437,859	1,442,054	1,442,054	-
Purchased Property Services	74,738	78,304	288,071	299,338	11,267
Other Purchased Services	155,185	167,290	343,432	388,118	44,686
Supplies & Materials	5,144,311	3,002,154	7,586,683	7,637,743	51,060
Property	208,755	637,588	217,241	260,813	43,572
Miscellaneous	103,466	92,896	258,449	267,449	9,000
Other Uses of Funds					-
TOTAL INSTR. STAFF SUPPORT SERVICES	27,702,442	25,961,521	34,136,847	34,296,433	159,586
DISTRICT ADMIN SUPPORT SERVICES					
Salaries Personnel Services	1,865,019	2,803,659	3,142,426	3,152,633	10,207
Employee Benefits	309,451	384,475	349,958	350,421	463
On Behalf	288,174	422,477	283,895	283,895	-
Purchased Profess & Technical Services	5,097,016	5,699,824	4,742,559	4,907,331	164,772
Purchased Property Services	38,131	38,183	154,836	157,136	2,300
Other Purchased Services	129,378	225,047	125,635	170,501	44,866
Supplies & Materials	641,932	1,239,421	456,034	510,268	54,234
Property	3,750	57,615	6,750	16,750	10,000
Miscellaneous	147,198	262,931	406,939	481,044	74,105
Other Uses of Funds					-
TOTAL DISTR. ADMIN SUPPORT SERVICES	8,520,049	11,133,632	9,669,032	10,029,978	360,946
SCHOOL ADMIN SUPPORT SERVICES					
Salaries Personnel Services	23,925,154	26,137,514	27,050,445	27,050,709	264
Employee Benefits	2,937,684	3,228,038	3,002,775	3,002,859	84
On Behalf	3,696,800	3,940,244	3,575,023	3,575,023	-



# Expenditures

## General Fund 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
Purchased Profess & Technical Services	13,401	26,330	35,293	38,242	2,949
Purchased Property Services	507,947	511,761	566,766	568,808	2,042
Other Purchased Services	30,505	47,614	84,246	86,296	2,050
Supplies & Materials	429,177	557,967	404,458	467,318	62,860
Property	46,365	21,102	32,250	62,261	30,011
Miscellaneous	14,846	15,409	710,061	709,610	(451)
Other Uses of Funds					-
TOTAL SCHOOL ADMIN SUPP. SERVICES	31,601,879	34,485,978	35,461,317	35,561,126	99,809
BUSINESS SUPPORT SERVICES					
Salaries Personnel Services	10,248,561	13,799,360	15,969,342	15,992,106	22,764
Employee Benefits	4,161,437	5,029,453	5,643,639	5,650,875	7,236
On Behalf	1,583,558	2,080,349	1,434,742	1,434,742	-
Purchased Profess & Technical Services	4,624,300	3,439,037	3,306,628	3,748,387	441,759
Purchased Property Services	956,952	6,114,366	947,717	1,424,214	476,497
Other Purchased Services	5,148,168	6,241,313	6,241,060	6,286,835	45,775
Supplies & Materials	3,454,259	8,700,444	7,877,264	5,158,212	(2,719,052)
Property	2,813,894	2,066,675	2,265,906	3,219,652	953,746
Miscellaneous	24,832	20,757	28,200	30,495	2,295
Other Uses of Funds					-
TOTAL BUSINESS SUPPORT SERVICES	33,015,961	47,491,754	43,714,498	42,945,518	(768,980)
PLANT OPERATION & MAINTENANCE					
Salaries Personnel Services	17,340,910	22,175,929	21,535,885	21,535,885	-
Employee Benefits	5,020,004	6,638,215	6,558,522	6,558,522	-
On Behalf	2,679,434	3,348,688	2,558,293	2,558,293	-
Purchased Profess & Technical Services	1,152,415	1,451,776	915,298	2,355,778	1,440,480



# Expenditures

## General Fund 2023-2024

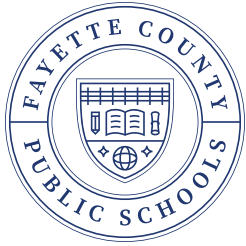
Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
Purchased Property Services	10,958,417	11,292,638	8,692,186	8,958,200	266,014
Other Purchased Services	14,969	18,734	22,770	22,870	100
Supplies & Materials	14,407,123	14,025,205	12,496,868	12,133,188	(363,679)
Property	1,555,292	3,173,984	2,480,782	2,629,359	148,577
Miscellaneous	61,715	109,522	117,401	130,887	13,486
Other Uses of Funds					-
TOTAL PLANT OPERATION & MAINT.	53,190,279	62,234,691	55,378,004	56,882,981	1,504,977
STUDENT TRANSPORTATION					
Salaries Personnel Services	15,024,007	18,201,784	17,512,039	17,512,039	-
Employee Benefits	4,499,216	5,460,763	4,628,459	4,628,459	-
On Behalf	2,321,437	2,747,736	2,443,941	2,443,941	-
Purchased Profess & Technical Services	41,596	60,359	182,000	203,700	21,700
Purchased Property Services	101,811	61,500	75,987	75,987	-
Other Purchased Services	235,130	283,595	229,000	229,000	-
Supplies & Materials	2,647,614	3,548,703	3,549,920	3,541,898	(8,022)
Property	2,869,609	499,486	4,750	2,216,490	2,211,740
Miscellaneous	15,303	9,608	10,000	10,000	-
Other Uses of Funds	-				-
TOTAL STUDENT TRANSPORTATION	27,755,724	30,873,533	28,636,096	30,861,514	2,225,418
OTHER INSTRUCTIONAL					
Salaries Personnel Services	92,795	358,299	424,195	424,195	-
Employee Benefits	5,052	51,398	52,273	52,273	-
On Behalf					-
Purchased Profess & Technical Services	240,442	139,914	238,542	240,338	1,796
Purchased Property Services					-
Other Purchased Services		7,367	10,500	10,634	134
Supplies & Materials	30,885	98,180	28,500	30,775	2,275



# Expenditures

## General Fund 2023-2024

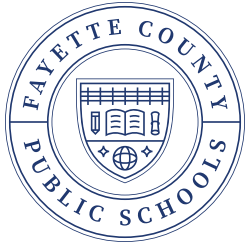
Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
Property					-
Miscellaneous					-
Other Uses of Funds					-
TOTAL OTHER INSTRUCTIONAL	369,174	655,159	754,010	758,214	4,204
FOOD SERVICE OPERATION					
Salaries Personnel Services					-
Employee Benefits					-
TOTAL FOOD SERVICE OPERATION	-		-	-	-
COMMUNITY SERVICES					
Salaries Personnel Services	224,140	320,126	430,211	430,211	-
Employee Benefits	12,241	18,110	14,658	14,658	-
On Behalf					-
Purchased Profess & Technical Services	10,853	10,721	10,700	10,700	-
Purchased Property Services	75	433	1,000	1,000	-
Other Purchased Services	3,573	7,063	11,500	12,000	500
Supplies & Materials	292,161	403,968	401,700	401,700	-
Property	5,242		1,200	1,200	-
Miscellaneous					-
Other Uses of Funds			5,000	4,500	(500)
TOTAL COMMUNITY SERVICE	548,285	760,420	875,969	875,969	-
DEBT SERVICE					
Miscellaneous		1,681,048	2,110,805	1,685,000	(425,805)
TOTAL DEBT SERVICE	-	1,681,048	2,110,805	1,685,000	(425,805)
FUND TRANSFERS					
Other Uses of Funds		5,597,789	3,000,000	500,000	(2,500,000)
TOTAL FUND TRANSFERS	-	5,597,789	3,000,000	500,000	(2,500,000)



# Expenditures

## General Fund 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
CONTINGENCY	-				
Contingency			44,062,250	44,276,453	214,203
TOTAL CONTINGENCY			44,062,250	44,276,453	214,203
TOTAL EXPENDITURES	544,657,298	650,320,906	677,440,375	681,185,782	3,745,407

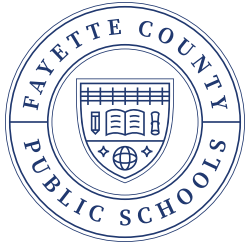


# Expenditures

## Special Revenue Fund 2023-2024

Expenditures	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
INSTRUCTION				
Salaries Personnel Services	36,343,033	30,460,915	95,953,924	28,272,398
Employee Benefits	8,914,601	8,220,852		3,841,046
On Behalf		-		
Purchased Profess & Technical Services	3,256,712	3,147,110		2,803,428
Purchased Property Services	111,688	233,901		25,000
Other Purchased Services	687,831	1,305,247		781,486
Supplies & Materials	7,541,537	13,363,028		4,697,703
Property	105,901	1,334,975		175,000
Miscellaneous		297,112		86,500
TOTAL INSTRUCTION	60,423,884	58,363,140	95,953,924	40,682,561
STUDENT SUPPORT SERVICES				
Salaries Personnel Services	1,468,366	1,941,583		280,945
Employee Benefits	511,130	600,899		107,309
On Behalf				
Purchased Profess & Technical Services	14,563	41,429		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	2,755,312	-	434,119
INSTR. STAFF SUPPORT SERVICES				
Salaries Personnel Services	2,596,499	3,014,963		1,087,000
Employee Benefits	682,143	807,930		57,068



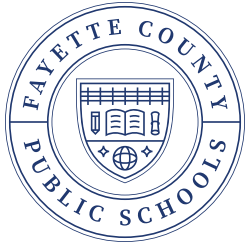


# Expenditures

## Special Revenue Fund

### 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
On Behalf				
Purchased Profess & Technical Services	12,681	1,487,357		100,000
Purchased Property Services		17,572		
Other Purchased Services	18,502	219,118		
Supplies & Materials	71,346	5,396,981		82,448
Property	1,035	41,430		100,000
Miscellaneous		11,730		
TOTAL INSTR. STAFF SUPPORT SERVICES	3,382,206	10,997,080	-	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	4,509,670		
Property				
Miscellaneous				
TOTAL DISTRICT ADMIN SUPP. SERVICES	65,788	4,810,127	-	-
SCHOOL ADMIN SUPPORT SERVICES				
Salaries Personnel Services	335,436	52,072		
Employee Benefits	96,874	13,917		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services	743			
Other Purchased Services				
Supplies & Materials	1,166			

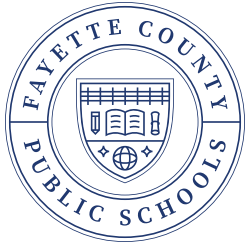


# Expenditures

## Special Revenue Fund

### 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
Property				
Miscellaneous			-	
TOTAL SCHOOL ADMIN SUPPORT SERVICES	454,519	65,989		-
BUSINESS SUPPORT SERVICES				
Salaries Personnel Services	3,451,429	1,007,760		
Employee Benefits	1,056,436	288,380		
On Behalf		-		
Purchased Profess & Technical Services	416,492	425,432		50,000
Purchased Property Services		22,501		
Other Purchased Services	320,421	436,475		55,431
Supplies & Materials	4,667,155	2,363,900		700,000
Property	536,921	240,331		
Miscellaneous				
Other Uses of Funds			-	
TOTAL BUSINESS SUPPORT SERVICES	10,463,043	4,784,779		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				

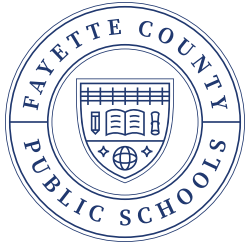


# Expenditures

## Special Revenue Fund

### 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
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	87,925			
Supplies & Materials	77,576	11,873		
Property				
Miscellaneous				
Other Uses of Funds			-	
TOTAL STUDENT TRANSPORTATION	1,931,043	436,863		-
FOOD SERVICE OPERATION				
Salaries Personnel Services	603,724	(96,353)		
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	(68,884)		-
DAY CARE OPERATIONS				
Salaries Personnel Services	1,602,244	844,978		

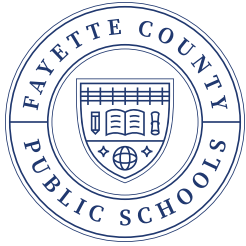


# Expenditures

## Special Revenue Fund

### 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
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	3,438,436		30,017
Employee Benefits	218,100	292,356		1,455
On Behalf				
Purchased Profess & Technical Services	215,630	339,012		47,882
Purchased Property Services	550	2,037		
Other Purchased Services	25,241	64,641		34,294
Supplies & Materials	316,343	859,966		217,064
Property	1,830	8,616	-	
Miscellaneous	14,012	68,802		27,271
TOTAL COMMUNITY SERVICE	3,757,178	5,073,866		357,983
FUND TRANSFERS				
Other Uses of Funds	7,812,386	11,533,083	2,034,414	19,823,920
TOTAL FUND TRANSFERS	7,812,386	11,533,083	2,034,414	19,823,920
TOTAL EXPENDITURES	93,633,155	100,289,454	97,988,338	63,530,530

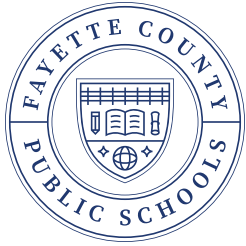


# Expenditures

## Capital Outlay Fund

### 2023-2024

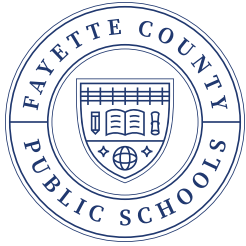
Expenditures	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
SITE ACQUISITION				
Other Purchased Services			-	-
Property				
TOTAL SITE ACQUISITION				
SITE IMPROVEMENT				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
TOTAL SITE IMPROVEMENT				
NEW 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	2,880,221
TOTAL FUND TRANSFERS	2,786,175	5,945,001	2,880,221	2,880,221
TOTAL EXPENDITURES	2,786,175	5,945,001	3,835,378	3,835,378



# Expenditures

## Building Fund 2023-2024

Expenditures	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
SITE ACQUISITION				
Purchased Professoinal and Tech. Services				
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				
Miscellaneous				
Other Uses of Funds				



# Expenditures

## Building Fund 2023-2024

Expenditures (cont.)	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)
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 2023-2024

Expenditures	2021-2022	2022-2023	2023-2024 (Tentative)	2023-2024 (Working)	Difference
FOOD SERVICE OPERATIONS					
Salaries Personnel Services	9,704,263	10,696,570	8,786,000	8,786,000	-
Employee Benefits	4,054,057	3,469,579	2,885,118	2,885,118	-
On Behalf	1,499,456	1,614,357	1,500,000	1,500,000	-
Purchased Prof and Tech Serv	89,514	97,872	102,000	87,000	(15,000)
Purchased Property Services	511,497	442,761	1,314,500	900,683	(413,817)
Other Purchased Services	28,147	35,731	70,115	70,673	558
Supplies & Materials	13,028,624	14,509,636	15,148,705	15,550,175	401,470
Property	183,648	252,250	1,221,000	1,233,735	12,735
Miscellaneous	-	(392)		14,053	14,053
TOTAL FOOD SERVICE OPERATIONS	29,099,206	31,118,365	31,027,438	31,027,438	(0)
FUND TRANSFERS					
Other Uses of Funds	750,801	1,128,391	950,000	950,000	
TOTAL FUND TRANSFERS	750,801	1,128,391	950,000	950,000	-
TOTAL EXPENDITURES	29,850,007	32,246,756	31,977,438	31,977,438	(0)





