



# AAPS 2023-24 PROPOSED FINAL AMENDED GENERAL FUND AND SPECIAL REVENUE FUND BUDGETS

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Presented to the Board of Education June 12, 2024

# 2023-24 Proposed Final Amended General Fund Budget

## Revenues Increase of \$183K

- Local - \$1.4M increase to reconcile final tax collections  
Taxable value additions, adjustments & delinquencies
- State - **\$148K decrease** due to carry over of unspent funds
- Federal - **\$1M decrease** based on an expected carryover  
“Grow Your Own” Grant
- Other - **\$75K decrease** of Act 18 Funds

# 2023-24 Proposed Final Amended General Fund Budget

	2023-2024 Adopted Original Budget June 21, 2023	2023-2024 Adopted Amended Budget March 13, 2024	2023-2024 Proposed Amended Budget June 26, 2024	Variance Amended vs Final
<b>Revenue</b>				
Local sources	\$ 99,732,869	\$ 105,847,741	\$ 107,280,711	\$ 1,432,970
State sources	171,592,119	156,155,505	156,007,071	(148,434)
Federal sources	9,548,438	12,002,675	10,975,715	(1,026,960)
Interdistrict sources	37,429,110	40,850,174	40,775,429	(74,745)
<b>Total Revenue</b>	<b>\$ 318,302,536</b>	<b>\$ 314,856,095</b>	<b>\$ 315,038,926</b>	<b>\$ 182,831</b>

# 2023-24 Proposed Final Amended General Fund Budget

## Expenditures Increase of \$1.7M

- \$1.4M increase for wages and benefits based on current year staffing
- \$233K increase for purchased services for special education, custodial services, and supplies & materials

# 2023-24 Proposed Final Amended General Fund Budget

	2023-2024 Adopted Original Budget June 21, 2023	2023-2024 Adopted Amended Budget March 13, 2024	2023-2024 Proposed Amended Budget June 26, 2024	Variance Amended vs Final
<b>Expenditures</b>				
<b>Instructional Services</b>				
Basic Programs (111x)	\$ 148,515,426	\$ 147,207,957	\$ 147,769,409	\$ 561,452
Added Needs (112x)	42,183,868	43,871,686	43,824,939	(46,747)
Adult & Continuing Education (113x)	295,541	316,772	344,382	27,610
<b>Total Instruction Services</b>	<b>\$ 190,994,835</b>	<b>\$ 191,396,415</b>	<b>\$ 191,938,730</b>	<b>\$ 542,315</b>
<b>Instructional Support Services</b>				
Pupil (121x)	\$ 38,396,392	\$ 39,683,808	\$ 39,795,404	\$ 111,596
Instructional Staff (122x)	13,296,092	14,883,994	15,000,038	116,044
School Administration (124x)	17,039,221	18,898,266	18,868,088	(30,178)
Athletics (129x)	4,091,909	4,258,184	4,367,198	109,014
<b>Total Instructional Support Services</b>	<b>\$ 72,823,614</b>	<b>\$ 77,724,252</b>	<b>\$ 78,030,728</b>	<b>\$ 306,476</b>
<b>Non-Instructional Support Services</b>				
General Administration (123x)	\$ 3,439,947	\$ 4,053,656	\$ 4,527,773	\$ 474,117
Business Services (125x)	3,071,294	3,388,799	3,253,053	(135,746)
Operations & Maintenance (126x)	21,805,755	24,612,138	24,984,659	372,521
Transportation (127x)	9,625,507	10,148,064	9,998,370	(149,694)
Central (128x)	8,597,846	8,593,370	8,924,069	330,699
<b>Total Non-Instructional Support Services</b>	<b>\$ 46,540,349</b>	<b>\$ 50,796,027</b>	<b>\$ 51,687,924</b>	<b>\$ 891,897</b>
<b>Community Activities</b>	<b>\$ 1,487,965.00</b>	<b>\$ 1,359,894</b>	<b>\$ 1,350,442</b>	<b>\$ (9,452)</b>
<b>Other Financing Uses</b>	<b>155,799</b>	<b>155,799</b>	<b>121,603</b>	<b>(34,196)</b>
<b>Total Expenditures</b>	<b>\$ 312,002,562</b>	<b>\$ 321,432,387</b>	<b>\$ 323,129,427</b>	<b>\$ 1,697,040</b>

# 2023-24 Proposed Final Amended General Fund Budget

## Fund Balance

- Fund Balance reduction of \$1.5M from existing budget; projected Fund Balance reduction of \$8.1M
- Projected ending fund balance of \$4,784,864 or 1.52% of revenue and 1.48% of expenditures
- Projected ending fund balance is \$284 per student
- Projected ending fund balance would cover 4 days of operations

# 2023-24 Proposed Final Amended General Fund Budget

	2023-2024 Adopted Original Budget June 21, 2023	2023-2024 Adopted Amended Budget March 13, 2024	2023-2024 Proposed Amended Budget June 26, 2024	Variance Amended vs Final
<b>Total Revenue</b>	\$ 318,302,536	\$ 314,856,095	\$ 315,038,926	\$ 182,831
<b>Total Expenditures</b>	\$ 312,002,562	\$ 321,432,387	\$ 323,129,427	\$ 1,697,040
<b>Revenue Over (Under) Expenditures</b>	\$ 6,299,974	\$ (6,576,292)	\$ (8,090,501)	\$ (1,514,209)
Fund Balance - Beginning of Year	\$ 13,118,509	\$ 12,875,365	\$ 12,875,365	
<b>Fund Balance - End of Year</b>	\$ 19,418,483	\$ 6,299,073	\$ 4,784,864	\$ (1,514,209)
Fund Balance as a Percent of Revenues	6.10%	2.00%	1.52%	-0.48%
Fund Balance as a Percent of Expenditures	6.22%	1.96%	1.48%	-0.48%

# 2023-24 Proposed Final Amended General Fund Budget

	2023-2024 Adopted Original Budget June 21, 2023	2023-2024 Adopted Amended Budget March 13, 2024	2023-2024 Proposed Amended Budget June 26, 2024	Variance Amended vs Final	% of Revenue or Expenditure
<b>Revenue</b>					
Local sources	\$ 99,732,869	\$ 105,847,741	\$ 107,280,711	\$ 1,432,970	34.05%
State sources	171,592,119	156,155,505	156,007,071	(148,434)	49.52%
Federal sources	9,548,438	12,002,675	10,975,715	(1,026,960)	3.48%
Interdistrict sources	37,429,110	40,850,174	40,775,429	(74,745)	12.94%
<b>Total Revenue</b>	<b>\$ 318,302,536</b>	<b>\$ 314,856,095</b>	<b>\$ 315,038,926</b>	<b>\$ 182,831</b>	<b>100.00%</b>
<b>Expenditures</b>					
<b>Instructional Services</b>					
Basic Programs (111x)	\$ 148,515,426	\$ 147,207,957	\$ 147,769,409	\$ 561,452	45.73%
Added Needs (112x)	42,183,868	43,871,686	43,824,939	(46,747)	13.56%
Adult & Continuing Education (113x)	295,541	316,772	344,382	27,610	0.11%
Total Instruction Services	\$ 190,994,835	\$ 191,396,415	\$ 191,938,730	\$ 542,315	59.40%
<b>Instructional Support Services</b>					
Pupil (121x)	\$ 38,396,392	\$ 39,683,808	\$ 39,795,404	\$ 111,596	12.32%
Instructional Staff (122x)	13,296,092	14,883,994	15,000,038	116,044	4.64%
School Administration (124x)	17,039,221	18,898,266	18,868,088	(30,178)	5.84%
Athletics (129x)	4,091,909	4,258,184	4,367,198	109,014	1.35%
Total Instructional Support Services	\$ 72,823,614	\$ 77,724,252	\$ 78,030,728	\$ 306,476	24.15%
<b>Non-Instructional Support Services</b>					
General Administration (123x)	\$ 3,439,947	\$ 4,053,656	\$ 4,527,773	\$ 474,117	1.40%
Business Services (125x)	3,071,294	3,388,799	3,253,053	(135,746)	1.01%
Operations & Maintenance (126x)	21,805,755	24,612,138	24,984,659	372,521	7.73%
Transportation (127x)	9,625,507	10,148,064	9,998,370	(149,694)	3.09%
Central (128x)	8,597,846	8,593,370	8,924,069	330,699	2.76%
Total Non-Instructional Support Services	\$ 46,540,349	\$ 50,796,027	\$ 51,687,924	\$ 891,897	16.00%
<b>Community Activities</b>	\$ 1,487,965.00	\$ 1,359,894	\$ 1,350,442	\$ (9,452)	0.42%
<b>Other Financing Uses</b>	155,799	155,799	121,603	(34,196)	0.04%
<b>Total Expenditures</b>	<b>\$ 312,002,562</b>	<b>\$ 321,432,387</b>	<b>\$ 323,129,427</b>	<b>\$ 1,697,040</b>	<b>100.00%</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ 6,299,974</b>	<b>\$ (6,576,292)</b>	<b>\$ (8,090,501)</b>	<b>\$ (1,514,209)</b>	
Fund Balance - Beginning of Year	\$ 13,118,509	\$ 12,875,365	\$ 12,875,365		
<b>Fund Balance - End of Year</b>	<b>\$ 19,418,483</b>	<b>\$ 6,299,073</b>	<b>\$ 4,784,864</b>	<b>\$ (1,514,209)</b>	
Fund Balance as a Percent of Revenues	6.10%	2.00%	1.52%	-0.48%	
Fund Balance as a Percent of Expenditures	6.22%	1.96%	1.48%	-0.48%	



# 2023-24 Proposed Final Amended Special Revenue Funds

## Food Service

- Food Service Fund - This fund is used to account for the operation of a school district's food service program. Receipts come from school lunch food sales, catering services, state school aid, and federal awards under the National School Lunch Program administered by USDA.
  - September 2023 change in program operation
  - Free breakfast and lunch for all students
  - Increase in participation

# 2023-24 Proposed Final Amended Special Revenue Funds Food Service Budget

	<b>2023-2024 Adopted Original Budget June 21, 2023</b>	<b>2023-2024 Proposed Amended Budget June 26, 2024</b>	<b>Variance</b>
<b>Revenue</b>			
Local sources	\$ 2,200,000	\$ 284,445	\$ (1,915,555)
State sources	140,000	355,935	215,935
Federal sources	3,929,291	8,516,744	4,587,453
Interdistrict sources	-		
<b>Total Revenue</b>	<b>\$ 6,269,291</b>	<b>\$ 9,157,124</b>	<b>\$ 2,887,833</b>
<b>Expenditures</b>			
Support Services	78,000	140,640	62,640
Food Services	6,204,611	8,657,368	2,452,757
Capital Outlay			
<b>Total Expenditures</b>	<b>\$ 6,282,611</b>	<b>\$ 8,798,008</b>	<b>\$ 2,515,397</b>
<b>Revenue Over (Under) Expenditures</b>	<b>(13,320)</b>	<b>359,116</b>	<b>372,436</b>
Fund Balance - Beginning of Year	417,567	583,906	
<b>Fund Balance - End of Year</b>	<b>\$ 404,247</b>	<b>\$ 943,022</b>	<b>\$ 538,775</b>
<b>Fund Balance as a Percent of Revenue</b>	<b>6.45%</b>	<b>10.30%</b>	<b>3.85%</b>
<b>Fund Balance as a Percent of Expenditures</b>	<b>6.43%</b>	<b>10.72%</b>	<b>4.29%</b>

# 2023-24 Proposed Final Amended Special Revenue Funds

## Community Services Fund

- Community Services Fund - This fund is used to account for the operations of the Recreation, Community Education, and the Child Care programs.
  - Child Care Stabilization - Grant funds discontinued in FY24 - **\$600K**

# 2023-24 Proposed Final Amended Special Revenue Funds Community Services Budget

	2023-2024 Adopted Original Budget June 21, 2023	2023-2024 Proposed Amended Budget June 26, 2024	Variance
<b>Revenue</b>			
Local sources	\$ 5,601,393	\$ 4,917,483	\$ (683,910)
State sources	-	-	
Federal sources	-	-	-
<b>Total Revenue</b>	<b>\$ 5,601,393</b>	<b>\$ 4,917,483</b>	<b>\$ (683,910)</b>
<b>Expenditures</b>			
School/Student	\$ 5,601,393	\$ 4,864,810	\$ (736,583)
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,601,393</b>	<b>\$ 4,864,810</b>	<b>\$ (736,583)</b>
<b>Revenue Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ 52,673</b>	<b>\$ 52,673</b>
Fund Balance - Beginning of Year	\$ 862,881	\$ 1,239,203	
<b>Fund Balance - End of Year</b>	<b>\$ 862,881</b>	<b>\$ 1,291,876</b>	<b>\$ 428,995</b>
<b>Fund Balance as a Percent of Revenue</b>	<b>15.40%</b>	<b>26.27%</b>	<b>10.87%</b>
<b>Fund Balance as a Percent of Expenditures</b>	<b>15.40%</b>	<b>26.56%</b>	<b>11.16%</b>

# 2023-24 Proposed Final Amended Special Revenue Funds

## Student/School Activity Fund

- Student/School Activity Fund - This fund is used to account for monies fundraised and expended for specific purposes by student or other internal groups.
  - Funds belong to student clubs and accounts
  - District is the agent for these funds; not the owner

# 2023-24 Proposed Final Amended Special Revenue Funds Student/School Activity Budget

	<b>2023-2024 Adopted Original Budget June 21, 2023</b>	<b>2023-2024 Proposed Amended Budget June 26, 2024</b>	<b>Variance</b>
<b>Revenue</b>			
Local sources	\$ 825,245	\$ 923,245	\$ 98,000
State sources	-	-	-
Federal sources	-	-	-
<b>Total Revenue</b>	<b>\$ 825,245</b>	<b>\$ 923,245</b>	<b>\$ 98,000</b>
<b>Expenditures</b>			
School/Student	\$ 825,245	\$ 923,245	\$ 98,000
Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 825,245</b>	<b>\$ 923,245</b>	<b>\$ 98,000</b>
<b>Revenue Over (Under) Expenditures</b>	-	-	-
Fund Balance - Beginning of Year	1,096,593	1,295,050	
<b>Fund Balance - End of Year</b>	<b>\$ 1,096,593</b>	<b>\$ 1,295,050</b>	<b>\$ 198,457</b>
Fund Balance as a Percent of Revenue	132.88%	140.27%	7.39%
Fund Balance as a Percent of Expenditures	132.88%	140.27%	7.39%