METRO NASHVILLE PUBLIC SCHOOLS

BUDGET

2023-2024 Fiscal Year



Nashville, TN 37204
MNPS.org

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Executive Summary



MESSAGE FROM THE CHIEF FINANCIAL OFFICER:

A community's greatest and most important investment is in the education of its children. Metro Nashville Public Schools educates more than 80,000 students, and with 10,790 employees, is among the largest employers in the region. Our approved FY24 Operating Budget is $1.2 billion - making the operation of schools the most expensive item in the city's budget.

The current year budget provides a transparent view to stakeholders, including Board members, Metro Government, and the community, about the costs of operations at a “status quo” level. These include increases for inflationary costs, increases needed for charter spending and required increases in salary to maintain current staffing levels. The budget also included aspirational requests that aim to increase and improve the services offered to students and families. These options were based on four Board budget priorities:

- Employee Compensation
- Continuity of Federally Funded Initiatives
- Academic and Social-Emotional Learning Integration
- Operational Improvements and School Support

Being good stewards of the resources provided us by taxpayers, city leaders, and state and federal sources is important to ensuring our children receive the highest quality education. Metro Schools continue to make adjustments to support students and families. Understanding where and how funds are used is important not only to the community, but to the district as we work to provide the education and support our children need to prepare them for their futures.

We present this 2023-24 Budget Book as a financial overview of district operations and costs and hope that it serves as a useful and informative tool for understanding how we use the funding we are provided.

Sincerely,



Chris Henson
Chief Financial Officer

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to

METRO NASHVILLE PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022–2023.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.

William A. Sutter
President

David J. Lewis
Executive Director

EXECUTIVE SUMMARY

At Metro Nashville Public Schools, we use detailed academic, behavior and social-emotional information to ensure every student in the district is known, and our staff makes a collective effort to tune into students' interests, passions, learning styles and needs. Every student in every Nashville neighborhood should have the same access and opportunity to the high-quality education they deserve. Because we work diligently to know every student, we can identify disparities and remove systemic barriers to their success. These efforts help us foster an inclusive school system, while creating an equitable education for our students. Instilling knowledge, values and a culture of caring to our children helps them grow into productive, compassionate and successful adults.

Every student should have a clear and achievable path to success marked by measurable goals and, to achieve this, we monitor every student's progress using detailed academic, behavior and social-emotional data. By also tuning into their interests, passions, learning styles and needs, we are creating and supporting engaging, rigorous and personalized learning experiences for all students to identify and eliminate inequities.

The district has leveraged a significant investment from Metro Government to increase teacher pay and dramatically improve the pay scale system to have the best paid educators in Tennessee across all years and levels of education. We also made significant investments, using ESSER funding, to meet the academic and social-emotional needs of our students through programs such as our Accelerating Scholars, our high-impact tutoring program; our summer learning camps called Promising Scholars; and our Enriching Scholars Saturday school program. We have added new curriculum materials for reading and math; as well as academic and SEL intervention programs such as our advocacy centers in elementary schools that help students regulate their emotions.

Our students' academic progress is encouraging. MNPS students made remarkable progress in 2023, outpacing the state in 7 of 8 categories measured on annual TCAP assessments and meeting state growth in the 8th. Because of this academic growth, Metro Nashville Public Schools received Level 5 status for the second straight year.



Our Vision:

Metro Nashville Public Schools will be established as the premier large school district in Tennessee and beyond by ensuring that every student is known.

Our Mission:

We deliver a great public education to every student, every day.

About MNPS

Our Vision:

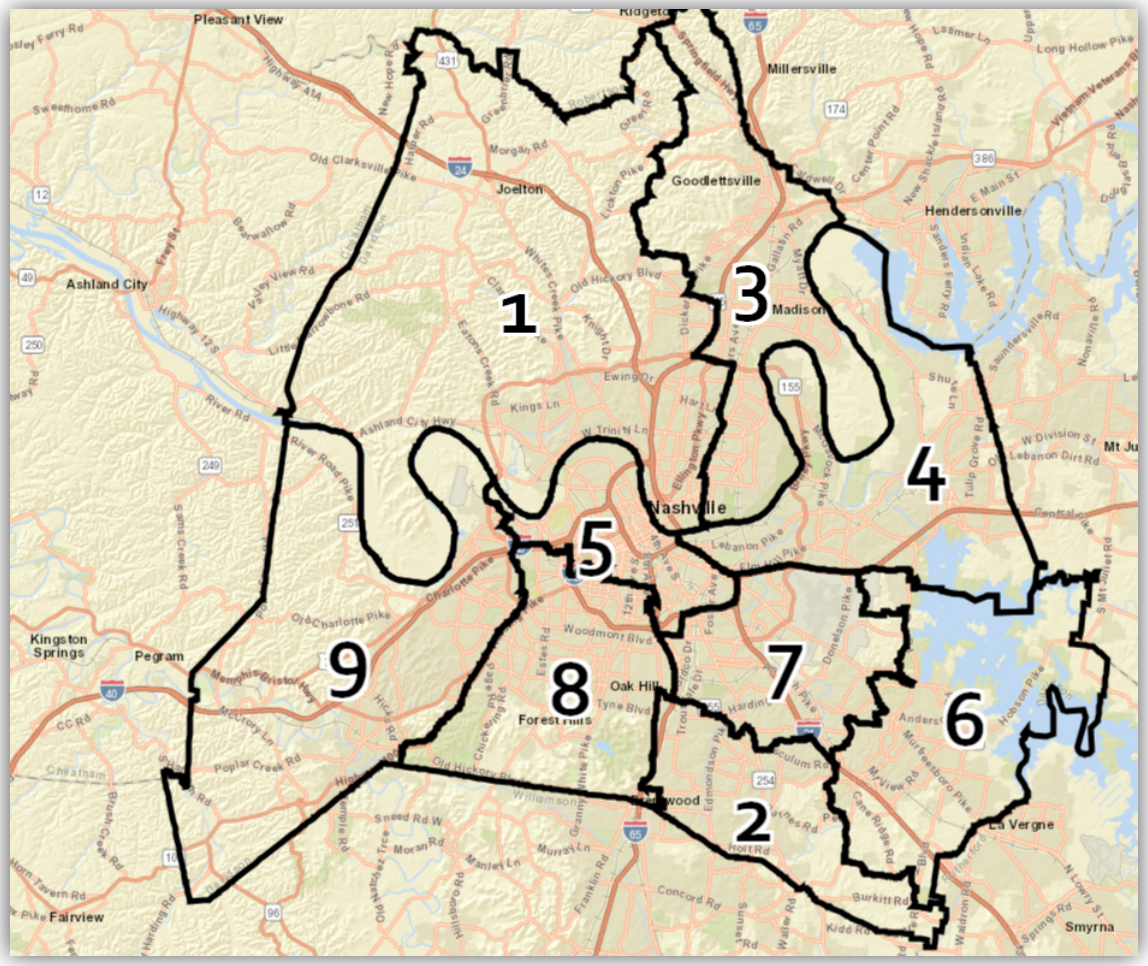
Metro Nashville Public Schools will be established as the premier large school district in Tennessee and beyond by ensuring that every student is known.

Our Mission:

We deliver a great public education to every student, every day.

MNPS currently serves more than 82,500 students throughout Metropolitan Nashville. For FY 2024, the district operates 160 schools serving students ages 3 and older. The district's primary focus is pre-kindergarten through 12th grade; however, the system offers several programs through which adults can earn a high school diploma.

District Map by Cluster



Metropolitan Board of Public Education

The school district is led by a nine-member, elected Board of Education and its appointed Director of Schools. The term of office is four years with the terms staggered so that no less than four members are elected every two years. The Metropolitan Council of Nashville and Davidson County (Metro Council) approves and provides funding for the school district, as the Board of Education has no taxing authority. Regular meetings are held at the administration building of Metropolitan Nashville Public Schools, 2601 Bransford Avenue, at 5 p.m., on the second and fourth Tuesdays of each month.



Sharon Dixon-Gentry, Ed.D.
District 1
Term expires 2024



Rachel Anne Elrod
Chair
District 2
Term expires 2026



Emily Masters
District 3
Term expires 2024



Dr. Bertha Nabaa-McKinney
District 4
Term expires 2026



Christiane Buggs,
Chair
District 5
Term expires 2024



Cheryl Mayes
District 6
Term expires 2026



Freda Player
Vice-Chair
District 7
Term expires 2024



Erin O'Hara Block
District 8
Term expires 2026



Abigail Tylor
District 9
Term expires 2024

Student Board Members

Student members serve as a bridge between the Board of Education and the student body. Student members join the nine elected board members in policy discussions to ensure the student voice is accounted for in all decisions.

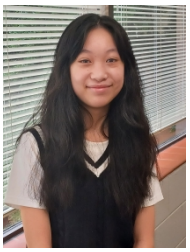
- Student members participate in all Board activities except for Executive Committee sessions and have the opportunity to offer opinions before every vote. They may also bring up issues of importance for discussion among the Board.
- There can be two student members, one junior and one senior.
- Student board member terms run from August 1 of their junior year to May of their senior year, with onboarding taking place in August before the first Board meeting in September.
- Rising juniors serve for two school years.
- Student board members represent the interests of their constituents – the MNPS student body – and are supported by MNPS support hub staff and a Board Member Mentor.

ALAYNA MITCHELL



Senior, Hillsboro High School

CHRISTINE CHAN



Junior, James Lawson High School

District
Executive Leadership



Dr. Adrienne Battle

Director of Schools
Directorofschools@mnps.org

Dr. Mason Bellamy
Chief of Academics and Schools

Sean Braisted
Chief of Communications & Technology

Dr. Sarah Robinson Chin
Chief Strategy Officer

Henry P. Clay
Chief of Staff

Chris Henson
Chief of Finance

Dr. Barbara Maultsby-Springer
Chief of Student Support Services

Renita Perry
Chief of Innovation

Lisa Spencer
Chief of Human Resources

Maura Black Sullivan
Chief Operating Officer

Metro Nashville Public Schools Overview

At Metro Nashville Public Schools, we are driven by a simple mission: “to deliver a great public education to every student, every day.” Students and parents will discover that Metro Schools offers the rigorous academic standards, engaging instruction, diversity and social-emotional support needed for student achievement. Through advanced academics, related arts programming, Special Education and English Learner services and many other services, students and parents have nearly limitless choices to find the right fit in becoming a life-long learner prepared for success in college, career and life.



Students and their families can be confident that if they meet objective academic and attendance goals while making appropriate progress in developing social-emotional skills at each stage of their K-12 career, they will consistently advance, grow and ultimately graduate. These goals are known as Focused Outcomes.

We have created Focused Outcomes for grades Pre-K-4, 5, 6-8, 9-10 and 11-12 so families can review and understand the goals for their students. Focused outcomes include the areas of literacy, numeracy, attendance, social-emotional learning, transition preparation, and graduation.



Focused Outcomes are tied to the Personalized Student Dashboard, which is available to families in parent and student portals so students and parents can easily determine if they are on track to meet their individual goals for each year.

Discussion of MNPS Fund Activity

The past several years have been a tumultuous period for MNPS including budgetary challenges followed by a global pandemic. Metro Government as a whole faced significant issues as of March 2020 as governing authorities began to respond in earnest to COVID-19. Metro Council requested that all government departments restrict spending as much as possible with the expectation that revenue collections would fall to extremely low levels at the end of FY ’20. Metro Council passed a “crisis budget” for FY ’21 which included a 34% property tax increase partly to offset the anticipated decline in sales tax collections.

During recent years, the Nashville area has experienced dramatic population growth. This growth has coincided with a shift from families with school age children to more young adults without children. Consequently, student enrollment in Davidson County has declined slightly since 2017. MNPS Leaders are hopeful that enrollment will increase as program improvements and academic achievement continue to improve.



MNPS has launched initiatives to provide increased social-emotional support to students and improve MNPS teacher pay to the highest in the State of Tennessee. During the recent health crisis, the primary concern of MNPS Leadership has been student and staff health and safety. The district implemented remote learning by distributing laptops to every K-12 student. In the fall of 2020, MNPS spent $27 million on this program and has committed to utilize and update these devices for approximately $8 million per year.

The Operating Budget is the largest and most complicated budget that MNPS leaders oversee. Metro Government has increased funding allocations to Schools by amounts well above historical norms recently with increases around $100 million each year for the past three years. These sort of increases may not be sustained as tax revenue growth may level out in future years.

Nutrition Services Fund expenditures have increased significantly during recent years as labor costs continue to grow. Metro Government has instituted a $15 per hour minimum wage for all employees. Funds have been provided to supplement these wage increases and the expectation is that this support will continue to be necessary. Traditional revenue and reimbursement rates have not kept pace with recent expense growth. The Nutrition Services team intends to adjust their operations to reduce non-labor expenditures and leverage grants, Federal Government programs and other revenue sources to meet the evolving needs of MNPS students.

The Debt Service Fund has experienced increased revenue as sales tax collections have continued to grow. Property tax collections have also increased as a result of a 34% increase in property tax assessment. Also, Metro Government restructured its debt in FY 2021 when they retired the General Obligation Improvements Bond Series 2021C, which caused a 177% increase in expenditures. While interest rate protection strategies are in place, the recent rise in interest rates has caused debt services expenses to increase somewhat. Revenue and expenses are discussed in more detail in the Debt Issuance section of this report. The budget for expenditures in upcoming years is more closely aligned with previous levels.

The Federal, State, and Local Grants Fund has been most heavily impacted by the pandemic. As a result of the American Rescue Plan Act and other pandemic related government spending, revenue and expenses peaked in FY 2022 and began trending toward historical levels since then. It is anticipated that spending will remain at elevated levels until at least FY 2025.

The Professional Employee Insurance Fund provides funding for group life, medical, disability income, tax deferred annuities, and other employee benefits. Spending on health and dental claims has increased significantly year over year similar to the national trend. This is a self-sustaining fund, but transfers from other Government funds have been required to meet expenses recently. Future premium increases are anticipated so that this fund will have available revenue to offset expenses. All other Funds combined account for 1% of the MNPS budget and have not experienced noteworthy activity.

Metro Nashville Public Schools
All Funds Budget Book Report

Eight Year Summary of Total Budget

Revenues	*2019-2020 Actual*	*2020-2021 Actual*	*2021-2022 Actual*	*2022-2023 Current*
Property Taxes	369,201,223	500,977,146	547,256,661	525,893,332
Local Option Sales Tax	314,001,473	312,323,942	405,882,319	437,886,352
Other State Shared Revenues (AlcBev Tax/TN Telecomm Sales Tax)	18,472,591	15,257,743	32,741,349	51,609,519
Basic Education Program (BEP/TISA)	288,468,264	287,482,902	279,734,759	256,436,215
Other Govts & Agencies	114,187,645	183,243,824	388,459,359	298,812,014
Charges, Commissions, & Fees	137,856,110	136,107,848	149,102,235	161,827,618
Transfers	9,815,021	63,564,168	7,573,399	37,301,548
All Other	19,084,542	190,915,449	8,960,903	54,667,280
Total	**1,271,086,870**	**1,689,873,022**	**1,819,710,984**	**1,824,433,878**
Expenses				
Salaries & Benefits	706,689,161	734,413,293	888,722,586	871,571,427
Contracted Services	103,597,466	115,263,038	161,944,889	166,296,937
Transfers	149,247,438	179,675,034	201,020,096	226,884,895
All Other	329,145,648	540,278,036	430,499,113	506,015,921
Total	**1,288,679,714**	**1,569,629,401**	**1,682,186,684**	**1,770,769,179**
Ending Fund Balance	64,858,562	**189,741,466**	**327,265,768**	**371,964,181**

Metro Nashville Public Schools
All Funds Budget Book Report

Eight Year Summary of Total Budget

Revenues	*2023-2024 Budget*	*2024-2025 Projected*	*2025-2026 Projected*	*2026-2027 Projected*
Property Taxes	550,012,100	566,512,463	583,507,837	601,013,072
Local Option Sales Tax	461,265,100	475,103,053	489,356,145	504,036,829
Other State Shared Revenues (AlcBev Tax/TN Telecomm Sales Tax)	37,436,700	47,124,476	57,028,210	67,229,057
Basic Education Program (BEP/TISA)	283,072,500	283,000,000	283,000,000	283,000,000
Other Govts & Agencies	290,554,046	155,619,387	157,529,681	160,365,069
Charges, Commissions, & Fees	174,675,458	181,607,003	188,814,145	190,872,589
Transfers	15,954,662	11,194,207	11,530,033	11,875,934
All Other	16,042,769	16,524,052	17,019,774	17,530,367
Total	**1,829,013,334**	**1,736,684,641**	**1,787,785,825**	**1,835,922,916**
Expenses				
Salaries & Benefits	891,026,262	926,157,586	953,942,313	982,088,927
Contracted Services	152,525,161	140,434,055	144,647,077	148,855,052
Transfers	232,739,661	243,237,683	247,776,525	254,036,359
All Other	545,257,782	422,714,728	435,396,169	448,344,108
Total	**1,821,548,866**	**1,732,544,052**	**1,781,762,084**	**1,833,324,446**
Ending Fund Balance	**379,428,651**	**383,569,241**	**389,592,981**	**395,797,433**

MNPS Signature Initiatives

The Personalized Student Dashboard is one of many Signature Initiatives for Metro Schools that ensure students, parents, teachers and staff have the support they need to achieve.

There are 14 Signature Initiatives that guide the work of the district:

- Promising Scholars: Summer Learning
- Re-envision Central Office as a School Support Hub
- Literacy Reimagined
- Khoaching with Khan
- Equity Roadmap
- Navigators
- Accelerating Scholars: High-impact Tutoring
- Innovative Public Health Response
- Community Support Hubs
- Personalized Student Dashboard
- Leadership Framework
- Metro Schools ReimaginED
- Results-focused Innovation
- New MNPS.org website and school websites

Our focused outcomes and signature initiatives align with four Core Tenets that center the work of the support hub and district. At the root of all this work is the concept of **Every Student Known** – a philosophy that underpins all strategic planning work with a goal of understanding the unique talents, needs, desires, and wants of our students. This understanding will allow us to provide a personalized experience that gives every child the opportunity to succeed at MNPS and in life beyond.

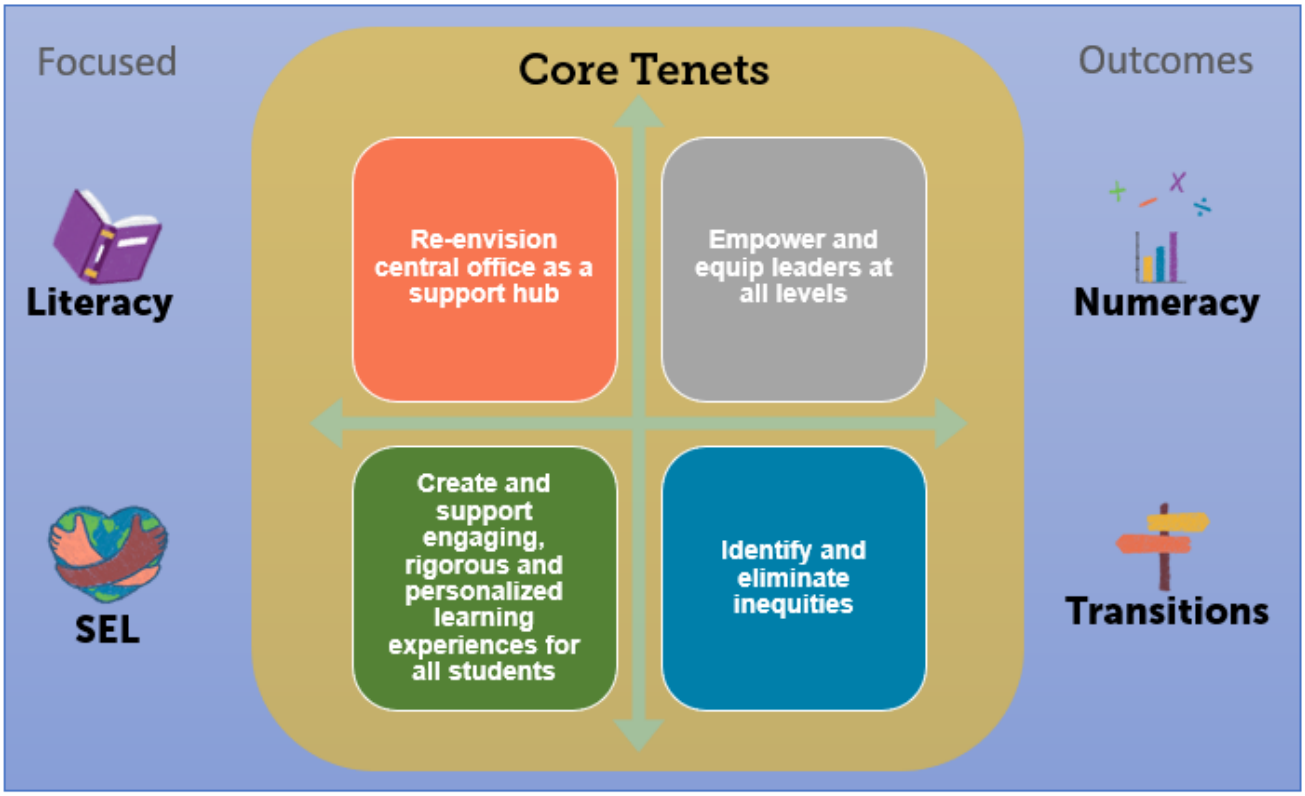


Core Tenets

The Mission Statement of Metro Nashville Public Schools is that “we deliver a great public education to every student, every day,” and we are guided by four core tenets that shape the work of the district in all that we do.

- Re-envision central office as a support hub
- Empower and equip leaders at all levels
- Create and support engaging, rigorous, and personalized learning experiences for all students
- Identify and eliminate inequities

These core tenets guide Metro Nashville Public Schools toward our *goal*: to establish MNPS as the premier large school district in Tennessee and beyond.



Focused Outcomes

Our four core tenets are the driving goals of the district, while the focused outcomes are how we monitor and track our progress and that of the students we serve. There are four focused outcomes based on the individual growth of students that parents can also monitor on the Personalized Student Dashboard:

Literacy: Reading comprehension and writing skills are foundational to a good education and a better chance for success in life.

Numeracy: Fundamental mathematics skills are at the core of the increasingly technology-focused economy and world.

Social-Emotional Learning (SEL): The mental and behavioral health of students is critical to their academic success.

Transitions: Whether they are moving up to middle school, high school, or to college, career, or other post-secondary opportunities, careful planning and targeted support for students is vital to their continued success in the next stage of their academic career or life.

The following pages outline how the focused outcomes are set up for specific grade bands and how Metro Schools will monitor the progress of individual students.

Every Student Known

FOCUSED OUTCOMES TO SUPPORT A PATH OF SUCCESS FOR EVERY STUDENT

Grades Pre-K–4



Literacy

Students meet or exceed their individual academic growth projection in literacy.



Numeracy

Students meet or exceed their individual academic growth projection in numeracy.





Attendance

Students achieve satisfactory attendance with an attendance rate of 95% or above.



Social-Emotional Learning (SEL)*

Students display intrapersonal skills through demonstrating self-management and self-awareness. Students display an understanding of community by demonstrating personal and social responsibility.

* SELF-AWARENESS, SELF-MANAGEMENT, SOCIAL AWARENESS, RELATIONSHIP SKILLS, RESPONSIBLE DECISION-MAKING

METRO NASHVILLE PUBLIC SCHOOLS

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PRE-K - 4	Focused Outcomes	Results	Measurements
Academics *Literacy*	Students meet or exceed their individual academic growth projection in literacy each school year.	Personalized growth goals and plans allow students to engage in their individualized learning, encourage a passion for learning, and develop student accountability. Additionally, students will be tracked across all subgroups to monitor that more than 50% will meet or exceed academic growth projections. This move allows the district to individualize supports for students and aggregate student data to inform decisions.	GOLD (PreK) MAP (K-4)
Academics *Numeracy*	Students meet or exceed their individual academic growth projection in numeracy each school year.		GOLD (PreK) MAP (K-4)
SEL *Attendance*	Students achieve satisfactory attendance with an attendance rate of 95% or above.	Increased attendance improves engagement which results in sustained learning. With a focus on individual student attendance, the district will see an overall decrease in chronic absenteeism across all student subgroups. The district commits to personalizing attendance supports to assist students in their individual goals and help the district achieve its overall attendance goal.	Data Warehouse - Attendance Dashboard
SEL *Self-Awareness* *Self-Management* *Social Awareness* *Relationship Skills* *Responsible Decision-Making (Self)*	Students display intrapersonal skills by demonstrating self-management and self- awareness.	Students become more self-confident and self-aware, which promotes more active engagement in learning. Also, students learn how to advocate for their academic success by identifying their individual needs. Attention to student subgroups will ensure the district is providing equitable supports for all students.	The district will monitor discipline data at student and subgroup levels to ensure that the district is: 1) providing personalized supports per student and 2) addressing discipline disparities across student subgroups and the district. The district will closely monitor trends in behavior data (discipline referrals, suspension rates, etc.) to determine what SEL supports are needed for students.
SEL *Self-Awareness* *Self-Management* *Social Awareness* *Relationship Skills* *Responsible Decision-Making (Self)*	Students display an understanding of community by demonstrating personal and social responsibility.	Students learn the value of and demonstrate competency in collaboration and teamwork, skills that are useful in classroom settings as they work toward goals. Additionally, students learn how to identify and communicate feelings and emotions.	

Every Student Known

FOCUSED OUTCOMES TO SUPPORT A PATH OF SUCCESS FOR EVERY STUDENT

Grade 5



Literacy

Students meet or exceed academic growth projections in literacy.



Numeracy

Students meet or exceed academic growth projections in numeracy.



Attendance

Students achieve satisfactory attendance with an attendance rate of 95% or above.





Social-Emotional Learning (SEL)*

Students exhibit self-efficacy and develop self-advocacy skills. Students understand the concept of community, including personal and social responsibility.



Transition Preparation

Every 4th/5th-grade student develops a transition plan that includes academic and SEL goals and needs to prepare for successful transition to middle school. *(Dependent on school configuration.)*

* SELF-AWARENESS, SELF-MANAGEMENT, SOCIAL AWARENESS, RELATIONSHIP SKILLS, RESPONSIBLE DECISION-MAKING

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GRADE 5*	Focused Outcomes	Results	Measurements
Academics *Literacy*	Students meet or exceed their academic growth projections in literacy each school year.	Personalized growth goals and plans allow students to engage in their individualized learning, encourage a passion for learning, and develop student accountability. Additionally, students will be tracked across all subgroups to monitor that more than 50% will meet or exceed academic growth projections. This move allows the district to individualize supports for students and aggregate student data to inform decisions.	MAP
Academics *Numeracy*	Students meet or exceed their academic growth projections in numeracy each school year.		MAP
SEL *Attendance*	Students achieve satisfactory attendance with an attendance rate of 95% or above.	Increased attendance improves engagement which results in sustained learning. With a focus on individual student attendance, the district will see an overall decrease in chronic absenteeism across all student subgroups. The district commits to personalizing attendance supports to assist students in their individual goals and help the district achieve its overall attendance goal.	Data Warehouse - Attendance Dashboard
SEL *Self-Awareness Self-Management Social Awareness Relationship Skills Responsible Decision-Making*	Students exhibit self-efficacy and develop self-advocacy skills.	Students take more ownership of their learning by developing skills that help them persevere through academic challenges. Also, students learn how to advocate for their academic success by identifying their individual needs.	The district will monitor discipline data at student and subgroup levels to ensure that the district is: 1) providing personalized supports per student and 2) addressing discipline disparities across student subgroups and the district. The district will closely monitor trends in behavior data (discipline referrals, suspension rates, etc.) to determine what SEL supports are needed for students.
	Students understand the concept of community, including personal and social responsibility.	Students learn the value of and demonstrate competency in collaboration, teamwork, and civic responsibility, skills that are useful in classroom settings as they work toward goals.	
Transition Preparation	Every 4th/5th*-grade student develops a transition plan that includes academic and SEL goals and needs to prepare for successful transition to middle school.	Developing a transition plan will allow students to learn the expectations of middle school, self-reflect on their academic growth, and plan for successful entry into middle school.	Academic Planner

**This supports all grade configurations across the district and acknowledges the transitional focus of 5th-grade year.*

Every Student Known

FOCUSED OUTCOMES TO SUPPORT A PATH OF SUCCESS FOR EVERY STUDENT

Grades 6-8



Literacy

Students meet or exceed their individual academic growth projections in literacy.



Numeracy

Students meet or exceed their individual academic growth projections in numeracy.



Attendance

Students achieve satisfactory attendance with an attendance rate of 95% or above.





Social-Emotional Learning (SEL)*

Students develop increasing independence. Students understand the concept of community, including personal and social responsibility.



Transition Preparation

Every 8th-grade student develops a transition plan to prepare him/her for successful transition to high school, including academic and SEL goals and needs and the MNPS Ready Graduate criteria. All students will learn about Academies of Nashville and pathways to ensure exposure to various post-secondary college and career opportunities.

* SELF-AWARENESS, SELF-MANAGEMENT, SOCIAL AWARENESS, RELATIONSHIP SKILLS, RESPONSIBLE DECISION-MAKING

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GRADES 6-8 *Continued*	**Focused Outcomes**	**Results**	**Measurements**
Academics *Literacy*	Students meet or exceed their individual academic growth projection in literacy each school year.	Personalized growth goals and plans allow students to engage in their individualized learning, encourage a passion for learning, and develop student accountability. Additionally, students will be tracked across all subgroups to monitor that more than 50% will meet or exceed academic growth projections. This move allows the district to individualize supports for students and aggregate student data to inform decisions.	GOLD (PreK) MAP (K-4)
Academics *Numeracy*	Students meet or exceed their individual academic growth projection in numeracy each school year.		GOLD (PreK) MAP (K-4)
SEL *Attendance*	Students achieve satisfactory attendance with an attendance rate of 95% or above.	Increased attendance improves engagement which results in sustained learning. With a focus on individual student attendance, the district will see an overall decrease in chronic absenteeism across all student subgroups. The district commits to personalizing attendance supports to assist students in their individual goals and help the district achieve its overall attendance goal.	Data Warehouse - Attendance Dashboard
SEL *Self-Awareness* *Self-Management* *Social Awareness* *Relationship Skills* *Responsible Decision-Making (Self)*	Students develop increasing independence.	Students practice intrinsic and extrinsic motivation, which are helpful skills as they work toward goals.	The district will monitor discipline data at student and subgroup levels to ensure that the district is: 1) providing personalized supports per student and 2) addressing discipline disparities across student subgroups and the district.
	Students display an understanding of community by demonstrating personal and social responsibility.	Students learn the value of and demonstrate competency in collaboration, teamwork, and civic responsibility, skills that are useful in classroom settings.	The district will closely monitor trends in behavior data (discipline referrals, suspension rates, etc.) to determine what SEL supports are needed for students.

GRADE 6-8 *Continued*	**Focused Outcomes**	**Results**	**Measurements**
Transition Preparation	Every 8th-grade student develops a transition plan to prepare him/her for successful transition to high school, including academic and SEL goals and needs and the MNPS Ready Graduate criteria. All students will learn about Academies of Nashville and pathways to ensure exposure to various post-secondary college and career opportunities.	Developing a transition plan will allow students to learn the expectations of high school, self-reflect on their academic growth, and plan for successful entry into high school. This preparation includes an introduction to the criteria for an MNPS Ready Graduate. To be an MNPS Ready Graduate, students are encouraged to complete one of the following: • ACT Composite score of 21 or higher • Four Early Post-Secondary Opportunities (EPSOs) • Two EPSOs and pass an industry certification • Two EPSOs and a 31 or higher on a military-entrance exam – Armed Forces Qualification Test (AFQT) or the Armed Services Aptitude Battery (ASVAB). Students' horizons will be broadened through exposure to diverse opportunities and thereby have more options from which to choose after high school and beyond.	Academic Planner

Every Student Known

FOCUSED OUTCOMES TO SUPPORT A PATH OF SUCCESS FOR EVERY STUDENT

Grades 9-10



Literacy

Students meet or exceed their individual academic growth projections in literacy.



Numeracy

Students meet or exceed their individual academic growth projections in numeracy.



Attendance

Students achieve satisfactory attendance with an attendance rate of 95% or above.





Social-Emotional Learning (SEL)*

Students develop more mature personal identity. Students understand the concept of community, including personal and social responsibility.



On-Track Graduation

10th-grade students will assess and revise their transition plan to ensure pathway to on-time graduation with Ready Graduate** designation.

* SELF-AWARENESS, SELF-MANAGEMENT, SOCIAL AWARENESS, RELATIONSHIP SKILLS, RESPONSIBLE DECISION-MAKING

** Ready Graduate status is achieved by reaching one or more of these goals: ACT score of 21 or higher; SAT score of 1060 or higher; Complete four Early Postsecondary Opportunities (EPSOs); Earn two EPSOs and either an industry certification or a score of 31 on the ASVAB test.

METRO NASHVILLE PUBLIC SCHOOLS

The Metropolitan Nashville Public Schools (MNPS) does not discriminate on the basis of race, religion, creed, sex, gender, gender identity, sexual orientation, national origin, color, age, and/or disability in admission to, access to, or operation of its programs, services, or activities. MNPS does not discriminate in its hiring or employment practices.

GRADE 9-10	Focused Outcomes	Results	Measurements
Academics *Literacy*	Students meet or exceed their academic growth projections in literacy each school year.	Personalized growth goals and plans allow students to engage in their individualized learning, encourage a passion for learning, and develop student accountability. Additionally, students will be tracked across all subgroups to monitor that more than 50% will meet or exceed academic growth projections. This move allows the district to individualize supports for students and aggregate student data to inform decisions.	MAP
Academics *Numeracy*	Students meet or exceed their academic growth projections in numeracy each school year.		MAP
Academics *On-Track Graduation*	10th-grade students will assess and revise their transition plan to ensure pathway to on-time graduation with Ready Graduate designation.	Ensuring that a student has completed at least three of the requirements will set him/her up for success entering the junior year and greatly increasing the likelihood of on-time graduation.	Academic Planner
SEL *Attendance*	Students achieve satisfactory attendance with an attendance rate of 95% or above.	Increased attendance improves engagement which results in sustained learning. With a focus on individual student attendance, the district will see an overall decrease in chronic absenteeism across all student subgroups. The district commits to personalizing attendance supports to assist students in their individual goals and help the district achieve its overall attendance goal.	Data Warehouse - Attendance Dashboard
SEL *Self-Awareness* *Self-Management* *Social Awareness* *Relationship Skills* *Responsible Decision-Making*	Students develop more mature personal identity.	The first years of high school are crucial to a student's social and emotional development, particularly as students develop greater self-reliance.	The district will monitor discipline data at student and subgroup levels to ensure that the district is: 1) providing personalized supports per student and 2) addressing discipline disparities across student subgroups and the district. The district will closely monitor trends in behavior data (discipline referrals, suspension rates, etc.) to determine what SEL supports are needed for students.
	Students understand the concept of community, including personal and social responsibility.	Students learn the value of and demonstrate competency in collaboration, teamwork, and civic responsibility, skills that are useful in classroom settings as they work toward the goals.	

Every Student Known

FOCUSED OUTCOMES TO SUPPORT A PATH OF SUCCESS FOR EVERY STUDENT

Grades 11-12



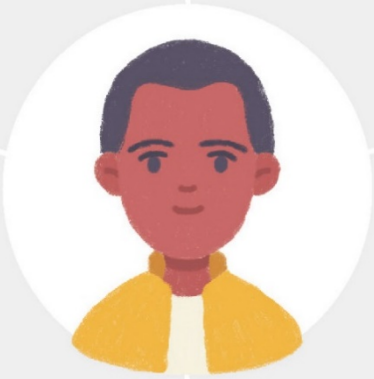
On-Track Graduation

11th-grade students are on track for on-time graduation with Ready Graduate* designation. 11th-grade students will complete a post-secondary transition plan to be revisited at the start of the senior year to ensure pathway to the future that each student envisions. 12th-grade students will complete all graduation requirements and earn Ready Graduate status.



Transition to Post-Secondary

Every student is prepared to take action on post-secondary transition plans.





Attendance

Students achieve satisfactory attendance with an attendance rate of 95% or above.



Social-Emotional Learning (SEL)**

Students develop more mature personal identity. Students understand the concept of community, including personal and social responsibility.

* Ready Graduate status is achieved by reaching one or more of these goals: ACT score of 21 or higher; SAT score of 1060 or higher; Complete four Early Postsecondary Opportunities (EPSOs); Earn two EPSOs and either an industry certification or a score of 31 on the ASVAB test.

** SELF-AWARENESS, SELF-MANAGEMENT, SOCIAL AWARENESS, RELATIONSHIP SKILLS, RESPONSIBLE DECISION-MAKING

METRO NASHVILLE PUBLIC SCHOOLS

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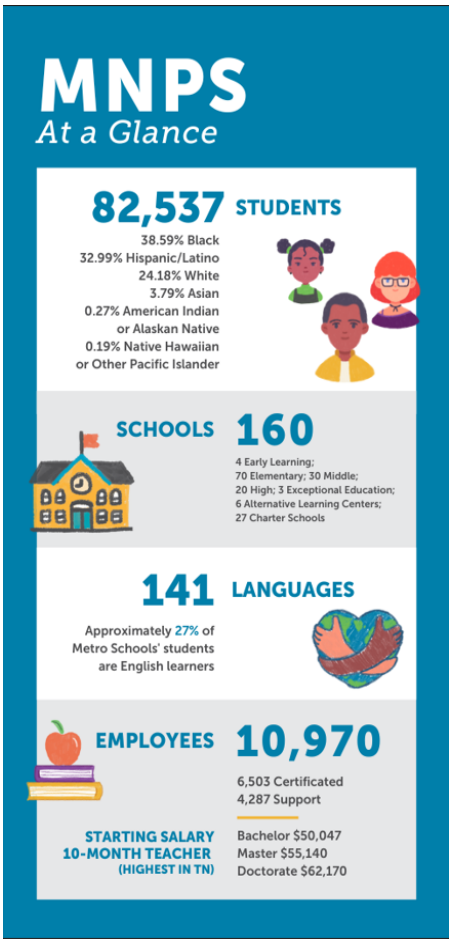
GRADE 11-12	Focused Outcomes	Results	Measurements
Academics *On-Track Graduation*	11th-grade students are on track for on-time graduation with Ready Graduate designation. 11th-grade students will complete a post-secondary transition plan to be revisited at the start of the senior year to ensure pathway to the future that each student envisions.	At the start of the junior year, students will be aware of their progress toward on-time graduation through the use of the district's personalized graduation tracker, which will flag any risks or areas of concern. At the end of the junior year, students will assess their progress toward graduation to flag any risks or areas of concern.	Academic Planner ACT (21 or higher) Four EPSOs Two EPSOs and Industry Certification Two EPSO and 31 or higher on Military-Entrance Exam
	12th-grade students will complete all graduation requirements and earn Ready Graduate status.	The district recognizes that high school graduation is a necessary first step in preparing students for success. It represents the entry point for college and/or career readiness. The district is committed to improving graduation rates for all student groups.	
SEL *Attendance*	Students achieve satisfactory attendance with an attendance rate of 95% or above.	Increased attendance improves engagement which results in sustained learning. With a focus on individual student attendance, the district will see an overall decrease in chronic absenteeism across all student subgroups. The district commits to personalizing attendance supports to assist students in their individual goals and help the district achieve its overall attendance goal.	Data Warehouse - Attendance Dashboard
SEL *Self-Awareness* *Self-Management* *Social Awareness* *Relationship Skills* *Responsible Decision-Making*	Students develop more mature personal identity.	Students more successfully manage tasks that are required for graduation and display greater independence.	The district will monitor discipline data at student and subgroup levels to ensure that the district is: 1) providing personalized supports per student and 2) addressing discipline disparities across student subgroups and the district. The district will closely monitor trends in behavior data (discipline referrals, suspension rates, etc.) to determine what SEL supports are needed for students.
	Students understand the concept of community, including personal and social responsibility.	Students learn the value of and demonstrate competency in collaboration, teamwork, and civic responsibility, skills that are useful in classroom settings as they work toward goals.	

GRADE 11-12 *Continued*	**Focused Outcomes**	**Results**	**Measurements**
Transition to Post- Secondary	Every student is prepared to take action on post-secondary transition plans.	This preparation process, complete with goal setting, allows students to practice self-determination while planning for their futures. Therefore, the district is committed to leveraging the systems and supports that prepare seniors in obtaining post-secondary credentials and placing them on pathways to post- secondary success.	College Pathway • College applications with portfolio (transcripts, writing samples, etc.) • FAFSA and TN Promise applications • Entry plan for college Career Pathway • Industry Certification • Résumé • Technical/Trade school applications

Academic Achievement

For the 2022-23 academic year, Metro Nashville Public Schools achieved the highest possible growth score from the Tennessee Value Added Assessment System (TVAAS). 2023 marked the second consecutive year for MNPS to earn this Level 5 rating. Additionally, MNPS students continued to show significant achievement improvement in state TNReady and End-of-Course test results during the 2022-23 school year, outpacing the state in 7 of 8 categories while matching state growth in the 8th.

- Level 5 in Overall Composite
- Level 5 in Literacy
- Level 5 in Numeracy
- Level 5 in Science
- And Level 5 in several other categories



Innovative Programs

Metro Schools has enacted several innovative programs and initiatives to accelerate student achievement by providing for recovery from the effects of the pandemic while establishing a foundation for future success as a district. A few key strategies include:

Accelerating Scholars

MNPS has been a national leader in establishing an evidence-based high-impact tutoring program for students in the greatest need of improving outcomes. Using a mix of volunteers for one-on-one virtual or in-person tutoring along with qualified teaching staff for paid small group support, the district has created opportunities for high-quality academic interventions in reading and math.

Enriching Scholars

This Saturday school program, which operates two Saturdays monthly throughout the school year, provides personal reading and math instruction and support to students in designated grades and schools.

Promising Scholars

Promising Scholars is a robust no-cost summer learning program available to any MNPS students who want to take advantage of extending their school year with continued education in core instruction areas, with a heavy focus on interactive STEAM activities.

Literacy Reimagined

Equity should be at the forefront of all strategic work. Implementing a high-quality curriculum with integrity and utilizing excellent instructional materials can create opportunities for academic success for all students. To accomplish this, MNPS committed nearly $10 million of ESSER funding to purchase training materials on a condensed timeline so that all teachers were trained and prepared with literacy materials. MNPS has created an implementation framework to reduce variability across the entire district so that every MNPS student receives high-quality literacy instruction.

Interventions and Support

For students with exceptional needs and English language learners, the district has developed and implemented academic interventions in reading and math. These interventions allow students to receive intensive, individualized support necessary to stay on track with their grade-level peers.

HOW IS MNPS FUNDED?



Metro Nashville Public Schools is a part of Metro Nashville Government and receives funding from three main sources: 1) Local sales taxes 2) Property taxes and 3) State education funding. The program is supplemented by Federal funding and grants. Together, these streams of revenue provide the ability to deliver a high-quality public education.

HOW IS THE BUDGET CREATED?

Every year, MNPS designs a budget based on current data, our priorities, and our values. MNPS administration doesn't develop this budget alone. Classroom staff, parents, community leaders, and others influence the spending priorities each year as the budget is developed. While proposed by the Board of Education, the budget is ultimately approved by Nashville's Metro Council and can undergo many changes before funds are appropriated to MNPS.

The time frame for budget development is:

Winter – Each department uses budgeting software to develop a request for positions and expenditure estimates for review by the Director of Schools and the Executive Staff. The Director of Schools and the Executive Staff evaluate each department's proposal, conduct individual departmental hearings and seek input from stakeholders to prepare the proposed budget.

L**ate winter -** The Director of Schools presents a proposed budget to the Finance Committee of the Board of Education. The Finance Committee evaluates the proposed budget and may recommend changes. The Finance Committee will also hold a public hearing before final approval by the Committee. Once passed by the Finance Committee, the proposed budget is taken to the full Board of Education. The proposed budget is voted on by the Board of Education and once approved; the budget is submitted to the Mayor.

April – The Director of Schools and the Chairman of the Board of Education present the proposed budget to the Mayor. The Mayor reviews MNPS' accomplishments and addresses strategic issues in the context of Nashville's priorities and provides MNPS the opportunity to discuss goals for the upcoming budget year.

May 1 – The Mayor and/or the Metro Finance Director present the recommended budget to the Metro Council. The Chairman of the Metro Budget and Finance Committee files the budget and tax levy ordinances. Metropolitan Nashville Government's Office of Management and Budget (OMB) prepares the Recommended Budget Book for Metro Council's review.

May to June – Metro Council and the Metro Budget and Finance Committee conduct public hearings with each department. The budget is approved on three readings and may be amended or substituted on the third reading. OMB prepares substitute budget ordinances for the Budget and Finance Committee as required.

June 30 (or before) – The Council passes the budget ordinances and the Mayor signs the budget ordinances into law. If the Council fails to pass a balanced budget by June 30, the Mayor's recommended budget takes effect by default.



July 1 – June 30 – Once the budget is approved by the Metro Council, the budget documents are housed with the Director of Budgeting & Financial Reporting under the direct supervision of the Chief Financial Officer. The MNPS Department of Budgeting & Financial Reporting of MNPS prepares and distributes the final budget document in early July. Each department uses its budget to deliver services. The Department of Budgeting & Financial Reporting monitors departmental budgets and prepares monthly reports for the Chief Financial Officer. Budget amendment requests are submitted for transfers between major budget categories or changes to the final appropriation amount for each budget category and will be presented for approval to the MNPS Board of Education by the Director of Schools when necessary. The Department of Budgeting & Financial Reporting monitors changes as they occur.

As far as supplies, educational materials and other needs, the district's policy is for all purchases to be processed through the purchasing system called Procure to Pay. This process will generate a purchase order after an authorized approval is verified.

MNPS BUDGET ACCOUNTS

MNPS' fund accounts are organized into four major budget areas. One can think of these as four separate bank accounts. Each fund has a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenses.

- **General Purpose**: The primary operating fund used to account for daily operating costs, except those required to be in another fund.
- **Federal and Categorical Programs**: Appropriations of Federal categorical grants received by MNPS to support educational needs.
- **Nutrition Services**: An enterprise fund that covers our food service operations, which are financially self-supporting.

- **Capital Budget**: The Capital Budget is a multi-year list of projects approved annually by the Board of Education. Though separate from the operating budget, the Capital Budget is also presented to the Mayor and approved by the Metro Council for funding. Depending on many factors, capital fund requests may not be fully funded – or not funded at all. If Metro Council allocates capital dollars, the projects listed in the capital budget are addressed in priority order using available funds.

HOW DOES MNPS USE ITS FUNDING?

Our goal is to ensure that school staff know the needs of each of their students. Regardless of where they live, go to school and any other unique characteristics, all students have a clear path to success with measurable goals. Because school staff know their students' needs best, Metro Schools' leadership believes instructional and support decisions should be made by the educators who work most closely with these students.

Our budgeting approach, which includes student-based budgeting (SBB), helps the district ensure that educators at the school level are designing a program tailored to meet student needs at each school. The student-based budgeting process is used to distribute nearly half of the district's operating budget directly to schools to fund the school-level budgets created by each school's leadership team. The remainder of the operating budget is used for district-wide services such as human resources, transportation, security, textbooks, building maintenance, technology services and other school support services. Student-based budgeting empowers school leaders to make equitable decisions based on the particular needs of the students they serve.

MNPS is in the ninth year of student-based budgeting. The three primary goals of SBB are:

- Transparency – Each school's budget is available for public view
- Equity – Increased funding across the board, and even more so in schools with high need populations
- Flexibility – Provides principals with more control over staffing and budgeting decisions

MNPS Expenditures by Strategy

MNPS has instituted Priority Based Budgeting (PBB) in recent years. During FY 2022 assigned budget priorities are:

Priority	Total Amount	% of Total
School Based Budgeting	593,030,900	49.19%
Charter School Transfer	212,395,700	17.62%
Curriculum, Instruction & Assessment	152,176,800	12.62%
Operation of Plant	67,686,000	5.61%
Fixed Charges	49,862,600	4.14%
Transportation	43,944,000	3.65%
Administration	24,058,500	2.00%
Attendance & Social Services	23,781,600	1.97%
Maintenance of Buildings	23,119,500	1.92%
Transfers/Reimbursable Projects	15,417,200	1.28%
Total	**1,205,472,800**	**100.00%**

MNPS allocates the bulk of its funds through a student-based budgeting (SBB) process. Nearly half of the MNPS operating budget is allocated through the SBB process. Principals and school leaders make decisions that establish appropriate educational programming for their particular group of students.

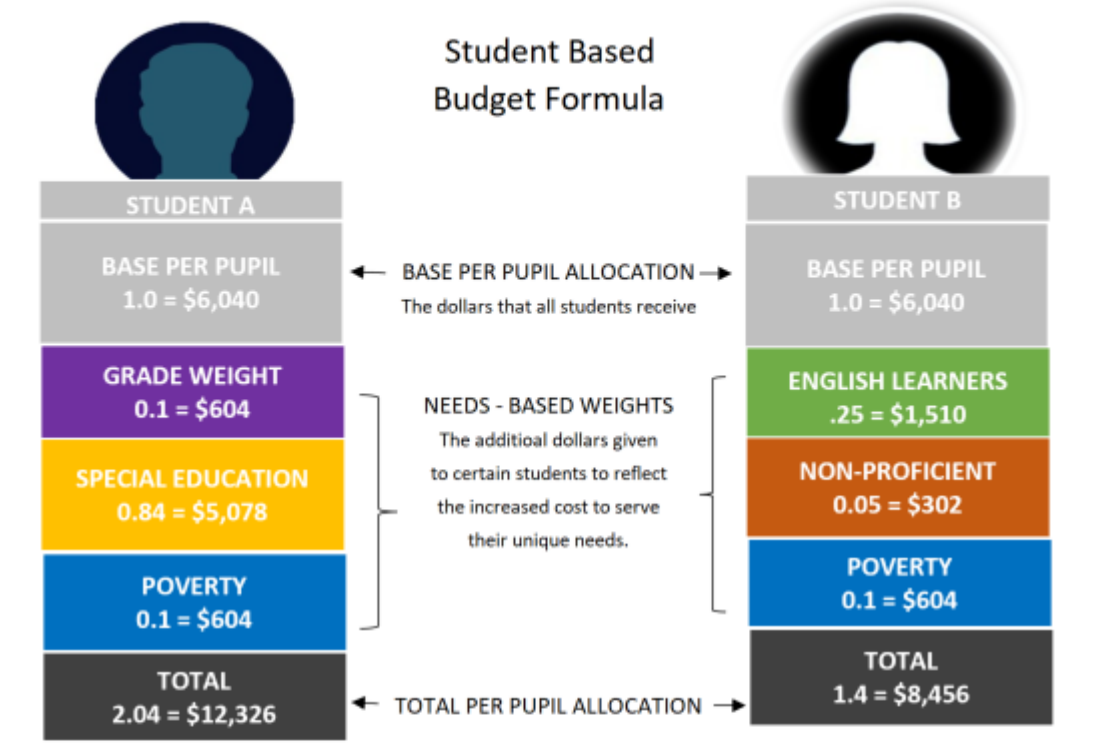
The Charter School Transfer is the second largest budget priority for MNPS. There are 27 charter schools within Davidson County. State law requires that MNPS allocate proportional funding to charter schools based on enrollment.

Performance Management and Operational Efficiency require slightly more than 10 percent of MNPS budget dollars. This priority includes transportation, maintenance, custodial services and other support activities.

The remaining budget priorities are each responsible for less than 10 percent of the MNPS budget. Each budget owner assigns priorities to their spending as the budget year begins. The strategies and priorities are continually monitored and reviewed by MNPS Leadership to ensure efficient operations.

STUDENT BASED BUDGETING FORMULA

Through SBB, money is allocated based on the unique needs of each student. For example, schools receive additional money for each English learner or exceptional education student it serves. No two students are the same and we recognize that some students need additional support to be successful. The graphic example below shows how allocations can vary based on a student's needs.



Explaining Needs-Based Weights

Needs-based weights are unique factors that individual students have. Metro Schools allocates additional funds to those students to ensure their needs are met.

GRADE WEIGHT - The amount added for students in elementary school and middle school to account for smaller class size.

SPECIAL EDUCATION - The amount added for special education students to account for their needs.

POVERTY - The amount added for special identified as experiencing poverty

ELL - The amount added for an English language learner.

NON-PROFICIENT - The amount added for a student who scored as non-profienct on TNReady Math and RLA/English in order to secure additional supports for that student.

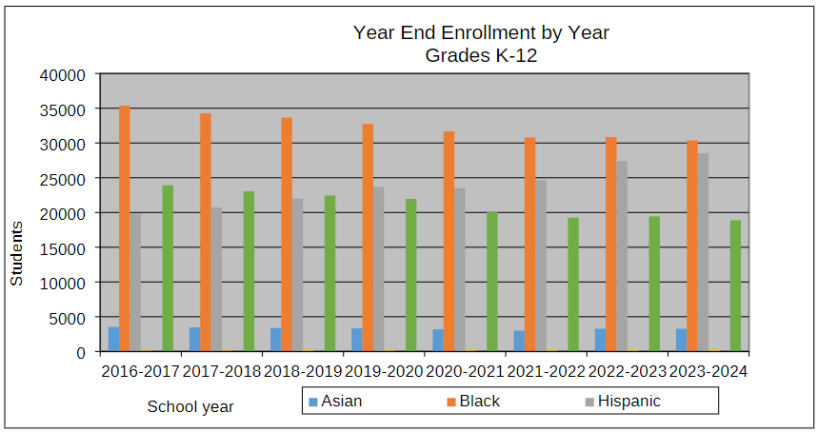
School enrollment is the biggest factor affecting the amount of funding each school receives. To keep pace with salary increases for FY24, the district's SBB formula saw an increase in base weight per pupil and slight changes in the needs-based weights. To the best of our knowledge, MNPS invests a higher percentage of the Operating budget in SBB than any school district in the country.

STUDENT ENROLLMENT HISTORY

MNPS is one of the largest school districts in Tennessee. In 2022-2023, the school district served 82,610 students, grades Pre-K-12. Enrollment increased 1.1% during FY23 reflecting the decreased impact of the COVID-19 pandemic.

Fiscal Year	Student Enrollment	Enrollment Change vs Prior Year
FY20 Actual	84,226	-0.2%
FY21 Actual	81,508	-3.2%
FY22 Actual	81,694	0.2%
FY23 Actual	82,610	1.1%
FY24 Current	82,537	-0.4%
FY25 Budget	82,207	-0.4%
FY26 Projected	82,115	-0.1%
FY27 Projected	81,951	-0.2%

The enrollment projection process begins in the fall of each year by generating a 10-year projection model that factors in live birth data and a 3-year cohort survival analysis. The results of this work provide targets for grades Pre-K-12. Beginning in January we focus on school projections by grade level and factor in any changes to zone boundaries, any changes to open enrollment schools, pathway seats, charter school impact, initial lottery results, and any other factors that may impact enrollment. Projections are shared with school and department leaders so their input can be considered before projections are finalized. State revenue is based on enrollment levels. The state exercised a "hold harmless provision" for FY21 and FY22 due to the pandemic. Beginning with FY23, the calculation will once again be based on actual enrollment. The state has also begun to use a new funding formula, Tennessee Investment in Student Achievement (TISA) beginning with the FY24 school year. As with the previous funding formula, the fiscal capacity index of each community is considered in determining how much state funding will be allocated. The communities that have a greater ability to raise education funding receive a lower per-pupil funding allocation from the state. These changes continue the longstanding trend of Metro Nashville providing an increasingly larger percentage of education funding for students in Davidson County.



MNPS All Funds Discussion

MNPS revenue has grown dramatically over the past few years as a result of the following three primary factors: 1) Increased federal funding in response to the COVID-19 pandemic 2) A 34% property tax increase that was passed by Metro Council at the beginning of FY21 and 3) An increase in Local Option Sales Tax revenue as economic activity increased as pandemic concerns subsided since FY21. Revenue increased by almost 38% for FY22 compared to FY20, but growth has begun to subside since FY22. Revenue projections for FY24 through FY27 reflect decreases or very slight annual revenue growth during the coming years. MNPS is likely to request additional funding from Local government as an offset to the loss in funding from other sources, but it remains to be seen how Metro Government officials will respond.

Another factor relative to revenue projections is the impact of The State's education funding initiative (TISA) which went into effect for FY24. Projections show a consistent level of annual funding from TISA for MNPS but State funding has trended lower during recent years. The State considers each local community's ability to generate funds on its own as a factor in determining how much funding is distributed to each school district in Tennessee. Because Metro Nashville has a large, diverse, growing tax base, fewer State dollars have been allocated to Nashville over time. Less than ten years ago, funding for the MNPS Operating fund was about 10% from Federal funds and grants with the remainder spilt nearly equally between Sales Taxes, Property Taxes and State funding. As Federal funding related to the pandemic ends for FY25, projected funding for the Operating Fund is 38% property taxes, 30% sales taxes, 21% State, 7% Federal and 4% Other.

There is an increase in State funding for FY24 as a result of the shift by the State to the new Tennessee Investment in Student Achievement (TISA) funding formula. Part of the reason for this uptick in State funding is the fact that some State grants and State program funding that had previously been provided separately is now included with the primary education allocation. The expectation is that the TISA funding formula will generate less funding to MNPS from the State during future years.

Metro Nashville Public Schools
All Funds Budget Book Report

Eight Year Summary of Total Budget

Revenues	*2019-2020 Actual*	*2020-2021 Actual*	*2021-2022 Actual*	*2022-2023 Current*
Property Taxes	369,201,223	500,977,146	547,256,661	525,893,332
Local Option Sales Tax	314,001,473	312,323,942	405,882,319	437,886,352
Other State Shared Revenues (AlcBev Tax/TN Telecomm Sales Tax)	18,472,591	15,257,743	32,741,349	51,609,519
Basic Education Program (BEP/TISA)	288,468,264	287,482,902	279,734,759	256,436,215
Other Govts & Agencies	114,187,645	183,243,824	388,459,359	298,812,014
Charges, Commissions, & Fees	137,856,110	136,107,848	149,102,235	161,827,618
Transfers	9,815,021	63,564,168	7,573,399	37,301,548
All Other	19,084,542	190,915,449	8,960,903	54,667,280
Total	**1,271,086,870**	**1,689,873,022**	**1,819,710,984**	**1,824,433,878**
Expenses				
Salaries & Benefits	706,689,161	734,413,293	888,722,586	871,571,427
Contracted Services	103,597,466	115,263,038	161,944,889	166,296,937
Transfers	149,247,438	179,675,034	201,020,096	226,884,895
All Other	329,145,648	540,278,036	430,499,113	506,015,921
Total	**1,288,679,714**	**1,569,629,401**	**1,682,186,684**	**1,770,769,179**
Ending Fund Balance	64,858,562	**189,741,466**	**327,265,768**	**371,964,181**

Metro Nashville Public Schools
All Funds Budget Book Report

Eight Year Summary of Total Budget

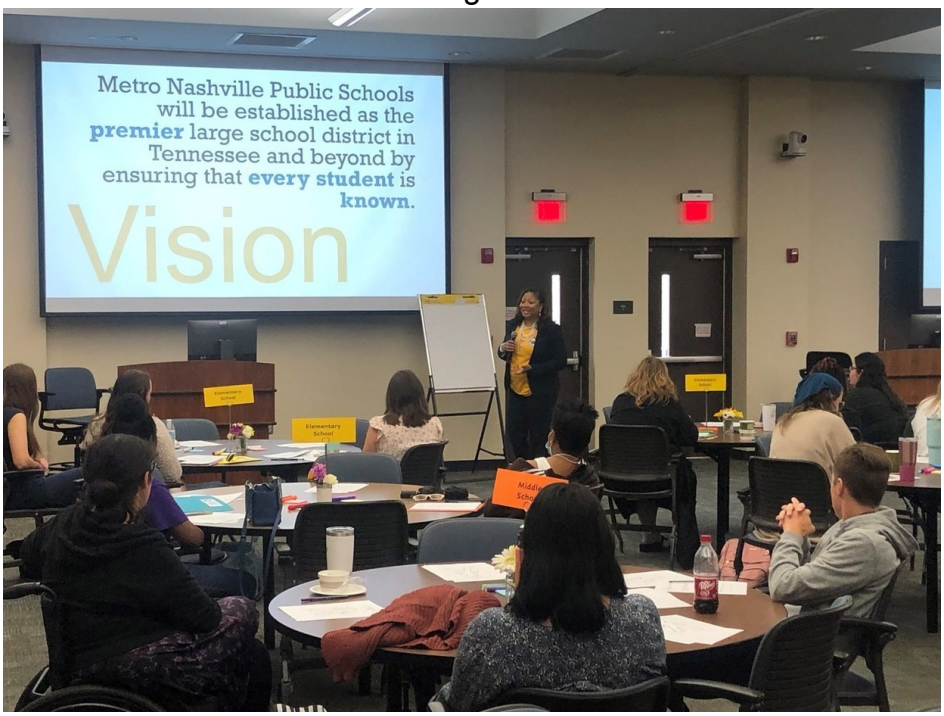
Revenues	*2023-2024 Budget*	*2024-2025 Projected*	*2025-2026 Projected*	*2026-2027 Projected*
Property Taxes	550,012,100	566,512,463	583,507,837	601,013,072
Local Option Sales Tax	461,265,100	475,103,053	489,356,145	504,036,829
Other State Shared Revenues (AlcBev Tax/TN Telecomm Sales Tax)	37,436,700	47,124,476	57,028,210	67,229,057
Basic Education Program (BEP/TISA)	283,072,500	283,000,000	283,000,000	283,000,000
Other Govts & Agencies	290,554,046	155,619,387	157,529,681	160,365,069
Charges, Commissions, & Fees	174,675,458	181,607,003	188,814,145	190,872,589
Transfers	15,954,662	11,194,207	11,530,033	11,875,934
All Other	16,042,769	16,524,052	17,019,774	17,530,367
Total	**1,829,013,334**	**1,736,684,641**	**1,787,785,825**	**1,835,922,916**
Expenses				
Salaries & Benefits	891,026,262	926,157,586	953,942,313	982,088,927
Contracted Services	152,525,161	140,434,055	144,647,077	148,855,052
Transfers	232,739,661	243,237,683	247,776,525	254,036,359
All Other	545,257,782	422,714,728	435,396,169	448,344,108
Total	**1,821,548,866**	**1,732,544,052**	**1,781,762,084**	**1,833,324,446**
Ending Fund Balance	**379,428,651**	**383,569,241**	**389,592,981**	**395,797,433**

Discussion of MNPS Fund Activity

The past several years has been a tumultuous period for MNPS following the global pandemic. Increased funding has been available to MNPS through Federal ESSER funding and a property tax increase that was passed by Metro Council for FY21. These resources have been much needed during the recent period with higher inflation rates. MNPS has been able to increase compensation for employees and provide additional classroom support during the past several years.

During recent years, the Nashville area has experienced significant population growth. This growth has coincided with a shift from families with school age children to more young adults without children. Consequently, despite the population growth, student enrollment in Davidson County has decreased slightly. MNPS Leaders are hopeful that enrollment will increase as program enhancements and academic achievement continue to improve.

MNPS teacher pay has been increased to become the highest in the State of Tennessee while MNPS has also launched initiatives to provide increased social and emotional support to students. During the fall of 2020, the district implemented remote learning by distributing laptops to every K-12 student. To maintain this $27 million investment, MNPS has committed to utilize and update these devices for approximately $8 million per year.



The Operating Budget is the largest and most complicated budget that MNPS leaders oversee. Metro Government has increased funding allocations to Schools by amounts well above historical norms recently with increases around $100 million each year for the past three years. These sorts of increases may not be sustained as tax revenue growth may level out in future years.

Nutrition Services Fund expenditures have increased significantly during recent years as labor costs continue to grow. Metro Government has instituted a $15 per hour minimum wage for all employees. Funds have been provided to supplement these wage increases and the expectation is that this support will continue to be necessary. Traditional revenue and reimbursement rates have not kept pace with recent expense growth. The Nutrition

Services team intends to adjust their operations to reduce non-labor expenditures and leverage grants, Federal Government programs and other revenue sources to meet the evolving needs of MNPS students.

The Debt Service Fund has experienced increased revenue as sales tax collections have continued to grow. Property tax collections have also increased as a result of a 34% increase in property tax assessment. Also, Metro Government restructured its debt in FY 2021 when they retired the General Obligation Improvements Bond Series 2021C, which caused a 177% one-time increase in expenditures. While interest rate protection strategies are in place, the recent rise in interest rates has caused debt services expenses to increase somewhat. Revenue and expenses are discussed in more detail in the Debt Issuance section of this report. The budget for expenditures in upcoming years is more closely aligned with previous levels.



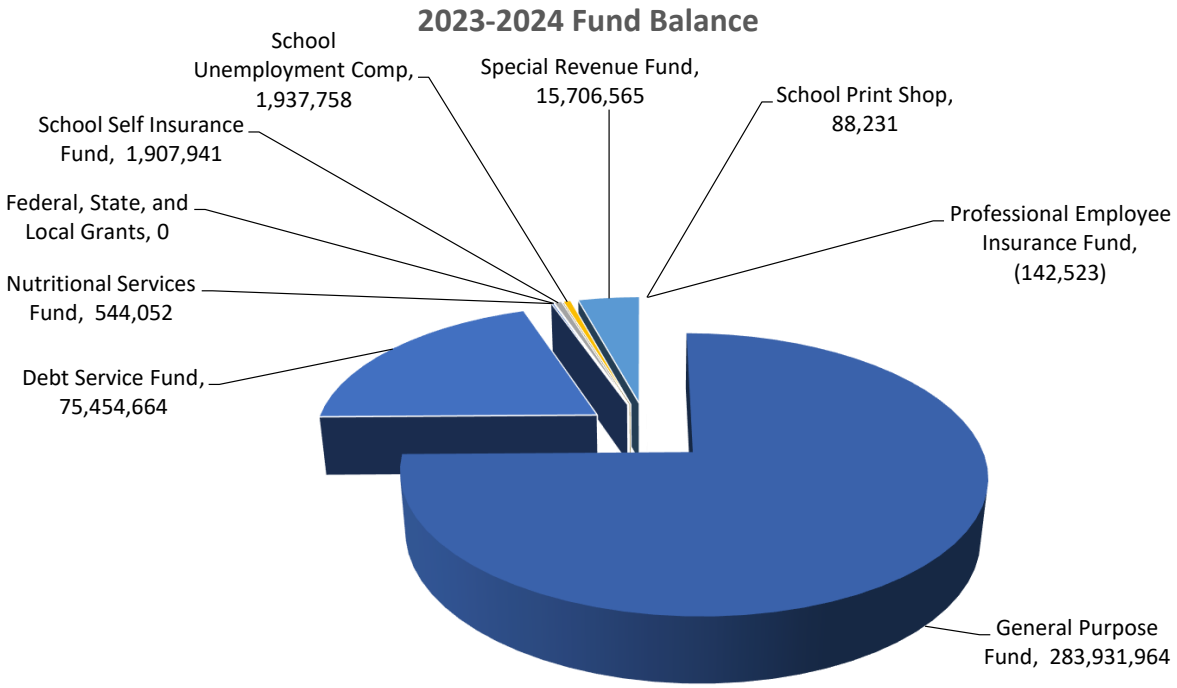
The Federal, State and Local Grants Fund has been most heavily impacted by the pandemic. As a result of the American Rescue Plan Act and other pandemic related government spending, revenue and expenses peaked in FY 2022 and began trending toward historical levels since then. It is anticipated that spending will remain at elevated levels until at least FY 2025.

The Professional Employee Insurance Fund provides funding for group life, medical, disability income, tax deferred annuities and other employee benefits. Spending on health and dental claims has increased significantly year over year similar to the national trend. This is a self-sustaining fund, but transfers from other Government funds have been required to meet expenses recently. Future premium increases are anticipated so that this fund will have available revenue to offset expenses. All other Funds combined account for 1% of the MNPS budget and have not experienced noteworthy activity.

Metro Nashville Public Schools
Eight-year Summary Comparison of Ending Fund Balances
As of June 30th, 2023

	2019-2020 Actual	2020-2021 Actual	2021-2022 Current	2022-2023 Budget
General Purpose Fund	29,863,493	116,022,187	246,250,616	283,931,964
Debt Service Fund	16,355,178	48,335,815	71,730,106	75,454,664
Nutritional Services Fund	2,232,483	12,338,496	2,973,929	(4,542,448)
Federal, State, and Local Grants	0	0	0	0
School Self Insurance Fund	653,119	871,917	406,648	1,603,951
School Unemployment Comp	2,773,499	1,591,892	1,699,862	1,800,296
Special Revenue Fund	0	8,540,075	10,946,164	13,683,497
School Print Shop	723,503	1,440,206	1,267,884	88,231
Professional Emp Insurance Fund	12,257,287	600,877	(8,009,442)	(55,973)
Total Balance of Funds	**64,858,562**	**189,741,466**	**327,265,768**	**371,964,181**

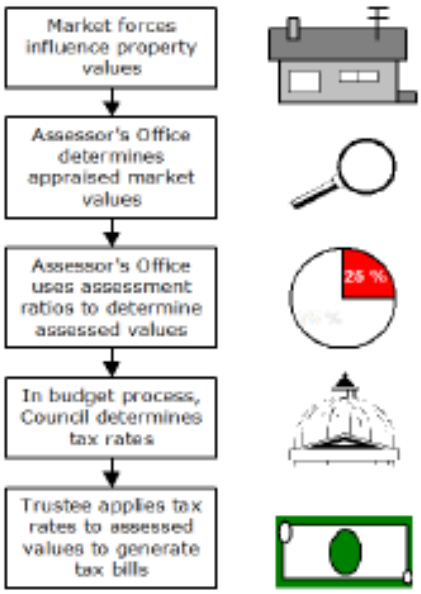
	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
General Purpose Fund	283,931,964	283,931,964	283,931,964	283,931,964
Debt Service Fund	75,454,664	75,454,664	75,454,664	75,454,664
Nutritional Services Fund	544,052	544,052	544,052	544,052
Federal, State, and Local Grants	0	0	0	0
School Self Insurance Fund	1,907,941	2,221,051	2,543,554	2,875,732
School Unemployment Comp	1,937,758	2,079,344	2,225,177	2,375,386
Special Revenue Fund	15,706,565	17,790,325	19,936,598	22,147,260
School Print Shop	88,231	88,231	88,231	88,231
Professional Emp Insurance Fund	(142,523)	1,459,611	4,868,741	8,380,146
Total Balance of Funds	**379,428,651**	**383,569,241**	**389,592,981**	**395,797,433**



Metro Nashville and Its Budget

How the Property Tax Works

The following diagram shows the appraisal and budgetary process.



Market values – Market values of property are set in the open market. Market value is the most probable price of a piece of property in an arms-length transaction between a willing and knowledgeable buyer and a willing and knowledgeable seller.

Appraisal – The Assessor of Property's role is to determine the value of property so that the tax burden is distributed equitably among all property owners. That office executes tax policy to identify, classify, appraise, and assess all property. In Metro, the Assessor must:

- Produce an annual assessment roll—adding new construction and removing demolished buildings.
- Perform site inspections of all properties to update assessment records.
- Collect and verify sales prices for all real estate transfers.
- Analyze sales data and property characteristics to produce 100% appraisals in the fourth year of the appraisal cycle.

Metro's Assessor of Property determines the appraised value of all real and personal property in the county, except public utilities (whose values are determined by the State Comptroller's Office). The appraised value is the estimated market value of the property at a certain point in time. The last county wide reappraisal for Davidson County was 2021, FY 2022.

The appraised value of a property is an estimate of its market value. Three appraisal methods are used to estimate each property's market value:

- The estimated *cost* to replace a structure, referred to as "replacement cost new," adjusted for depreciation based on the property's age and condition, yielding the "depreciated replacement cost."
- The *market value* or sale prices of similar properties that have recently sold.
- The *present value of the future net income* that can be generated by that or similar properties, sometimes called the "capitalization of income" method.

When used together, these three methods give the appraiser the best indication of what a property is worth. With the aid of modern computer systems, the Assessor has adapted these traditional appraisal techniques to produce large-scale reappraisal projects with accurate and cost effective results.

In most years, appraised values on existing real property do not change unless there are substantial taxable additions or improvements to the property, the property is rezoned, or the owner files and wins an appeal from the county or state Board of Equalization. New construction between reappraisals is valued at levels consistent with tax roll appraisals of similar existing properties.

However, over time, the market values of properties may change considerably and at different rates. The resulting inconsistency within the market causes some property owners to pay taxes based on appraisals that exceed the current value of their property, while others pay on appraisals that reflect only a portion of the current value.

So, following state law, the Assessor's Office conducts a county-wide reappraisal every four years to bring appraised values up to current market values. (Current law allows for reappraisals on a four-year or six-year cycle; the Metro Assessor has chosen the former.) After the reappraisal, all properties should be appraised consistently at 100% of their current market values. Periodic reappraisals are designed to equalize the appraised values of all properties.

Tennessee's property tax laws protect taxpayers against an automatic or arbitrary increase in their tax bills after a reappraisal. Local governments must lower the tax rate to a level that will produce the same amount of revenues from the new appraisals as was generated from the old rates and appraisals - except for new construction. This is called the certified tax rate. Therefore, under state law, your property tax bill can't be raised by reappraisal unless your property value has grown more in value than the average for all other property in the county.

In between reappraisals, the state performs a biennial analysis of appraised values conducted for all counties in the state. This analysis, known as a sales ratio study, compares sales prices with appraised values to determine both the level and equity of appraisals. However, this ratio is not used to increase residential property appraisals.

Assessment: In Tennessee, the assessed value upon which taxes are levied is a fraction (percentage) of the appraisal. The percentage varies depending on the classification of the property, which is determined by its use. The assessed value, not the appraised value, is applied to the tax rate to produce a tax bill. One of the reasons the Assessor inspects all property is to verify how it is used. The Tennessee Constitution mandates assessment percentages to be applied to the appraised value of different classes of property.

The appraised values are multiplied by percentages defined in the state constitution to arrive at assessed values, which are then multiplied by the tax rate to determine the taxes owed.

For example, the assessed value of a residential property with an appraised value of $100,000 would be $25,000 (.25 X $100,000), while a commercial property of the same appraised value would have an assessed value of $40,000 (.40 X $100,000).

Property Class	Assessment Rate
Residential & Farm	
• Real Property	25% of appraised value
Commercial & Industrial	
• Real Property	40% of appraised value
• Personal Property	30% of appraised value
• Public Utility	55% of value set by the State Comptroller

Assessments must be compiled annually on assessment rolls for the GSD, USD, and each of the seven satellite cities within the county.

If the value of a piece of property changes (usually because of an improvement to or demolition of the property), notices of the property's new appraised value, the classification in which it is now placed, and the resulting assessment are mailed by the Assessor. There is a process established for appeals of the appraisal, but the Assessor can only consider information about value, not tax bills.

Tax rate set through the budget process: The tax rate is set through the budget process in the form of a tax levy ordinance that is recommended by the Mayor and approved by the Council. That ordinance (printed in the Executive Summary of this book) sets the GSD and USD rates per $100 of assessed value.

Tax bills are generated: The Trustee's office prepares and distributes tax bills based on the assessed value of each property and the tax rate for its district.

To calculate your property tax bill, divide the assessed value by $100 and then multiply that amount by the tax rate. For example, a property classified as residential and appraised at $100,000 would be assessed at $25,000 (the $100,000 appraised value times the 25% residential assessment ratio). A tax calculator can be found on the Office of the Trustee's website at nashville.gov/departments/trustee/calculate-property-taxes

With FY 2024's recommended property tax rate of $3.254, the calculation would be:

tax = ($25,000/$100) x $3.254 per $100
= $253.25 x $3.254
= $824.08

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, also to the mortgage holder. This normally occurs in late September or early October. Tax payments are due by the end of the following February and can be mailed to the Office of the Trustee or made online at nashville.gov/departments/trustee.

Metro and the state assist the elderly and disabled with property taxes on the first $25,000 appraised value of their homes through the Property Tax Relief program administered by the Trustee. The program also assists disabled veterans with the first $25,000 of the assessed value of their property.

Property Value Trends: Metro expects many of the contributing growth factors of recent years to continue into FY 2024. Namely, demand is anticipated to remain high, while inventory fails to keep pace. Despite rising interest rates, this disparity should continue to drive new development while helping to safeguard against a correction in market prices.

Property Tax Rates: FY 2023 and FY 2024 tax rates are shown in the Executive Summary and the tables on the following pages. The combined rate is the total paid for property in the USD; property outside the USD is taxed at the GSD rate. Residents of the seven satellite cities within Metro pay the GSD rate plus the rate set by that satellite city.

Nashville's property tax rates are currently the lowest of the four major Tennessee cities, and competitive with those of surrounding communities.

Historic property tax rates, tax rate changes, and property values are presented in the following tables. The History of Property Tax Rates table presents historic nominal property tax rates along with a summary of changes that have taken place. If no changes occurred, then the fiscal year is not presented. The Property Tax Rate Changes table shows the history and type of tax rate changes, whether from budget-related tax increases, redistribution of the rate between funds, changes in the fire tax or county-wide property reappraisals.

History of Metro Property Taxes

		GSD					USD			Totals	
Tax Year	Fiscal Year	General Fund	School Fund	Debt Service Fund	School Debt Service	GSD Total	General Fund	Debt Service Fund	USD Total	Combined Total GSD+USD	Fire District Transfer*
1971	1972	1.71	2.08	0.32	-	4.11	1.60	0.29	1.89	6.00	-
1972	1973	1.63	2.08	0.40	-	4.11	1.57	0.32	1.89	6.00	-
1973	1974	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1974	1975	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1975	1976	1.63	2.02	0.46	-	4.11	1.59	0.30	1.89	6.00	-
1976	1977	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1977	1978	1.96	2.02	0.46	-	4.44	1.22	0.34	1.56	6.00	0.33
1978	1979	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1979	1980	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1980	1981	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1981	1982	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1982	1983	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1983	1984	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1984	1985	1.11	0.96	0.21	-	2.28	0.76	0.13	0.89	3.17	0.16
1985	1986	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1986	1987	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1987	1988	1.47	1.07	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1988	1989	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1989	1990	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1990	1991	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1991	1992	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1992	1993	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1993	1994	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1994	1995	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1995	1996	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1996	1997	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1997	1998	1.69	0.96	0.49	0.13	3.27	0.74	0.11	0.85	4.12	0.10
1998	1999	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
1999	2000	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2000	2001	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2001	2002	1.97	1.24	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2002	2003	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2003	2004	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2004	2005	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2005	2006	2.00	1.33	0.54	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2006	2007	2.07	1.33	0.47	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2007	2008	2.06	1.33	0.48	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2008	2009	2.06	1.33	0.48	0.17	4.04	0.53	0.12	0.65	4.69	0.08
2009	2010	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2010	2011	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2011	2012	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2012	2013	1.96	1.40	0.43	0.25	4.04	0.51	0.11	0.62	4.66	0.08
2013	2014	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2014	2015	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2015	2016	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2016	2017	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2017	2018	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2018	2019	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2019	2020	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2020	2021	1.725	1.290	0.567	0.206	3.788	0.359	0.074	0.433	4.221	0.050
2021	2022	1.296	1.030	0.467	0.160	2.953	0.283	0.052	0.335	3.288	0.050
2022	2023	1.299	0.986	0.523	0.114	2.922	0.283	0.049	0.332	3.254	0.050
2023	2024	1.339	0.986	0.473	0.124	2.922	0.283	0.049	0.032	3.254	0.050

* The Fire District transfer of the GSD General Fund to the USD General Fund for fire protection.

** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017 and 2021 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18 and 2021-2022).

Property Tax Rate Changes

Tax Year	Fiscal Year	Type Chng	General Fund	School Fund	GSD Debt Service Fund	School Debt Service	GSD Total	General Fund	USD Debt Service Fund	USD Total	Totals Combined Total GSD+USD	Fire District Transfer*
1971	1972	T	0.31	0.30	-	-	0.61	-	0.09	0.09	0.70	-
1972	1973	D	(0.08)	-	0.08	-	-	(0.03)	0.03	-	-	-
1973	1974	D	-	(0.06)	0.06	-	-	(0.02)	0.02	-	-	-
1977	1978	F	0.33	-	-	-	0.33	(0.33)	-	(0.33)	-	0.33
1978	1979	D	0.03	-	(0.03)	-	-	0.07	(0.07)	-	-	-
1980	1981	T	0.40	0.06	0.02	-	0.48	0.35	-	0.35	0.83	-
1984	1985	R	(1.28)	(1.12)	(0.24)	-	(2.64)	(0.88)	(0.14)	(1.02)	(3.66)	-
			1.11	*0.96*	*0.21*	-	*2.28*	*0.76*	*0.13*	*0.89*	*3.17*	*0.16*
1985	1986	T	0.34	0.13	0.14	-	0.61	0.14	-	0.14	0.75	-
1987	1988	D	0.02	(0.02)	-	-	-	-	-	-	-	-
1988	1989	T	0.52	0.15	0.08	-	0.75	0.12	0.02	0.14	0.89	-
1988	1989	D	(0.02)	0.02	-	-	-	-	-	-	-	-
1991	1992	D	(0.05)	0.05	-	-	-	-	-	-	-	-
1993	1994	R	(0.43)	(0.28)	(0.09)	-	(0.80)	(0.22)	(0.03)	(0.25)	(1.05)	-
			1.49	*1.01*	*0.34*	-	*2.84*	*0.80*	*0.12*	*0.92*	*3.76*	*0.12*
1993	1994	T	0.46	-	0.09	0.11	0.66	0.08	-	0.08	0.74	-
1995	1996	D	(0.04)	-	0.04	-	-	-	-	-	-	-
1997	1998	R	(0.39)	(0.21)	(0.10)	(0.02)	(0.72)	(0.18)	(0.02)	(0.20)	(0.92)	-
			1.52	*0.80*	*0.37*	*0.09*	*2.78*	*0.70*	*0.10*	*0.80*	*3.58*	*0.10*
1997	1998	T	0.17	0.16	0.12	0.04	0.49	0.04	0.01	0.05	0.54	-
1998	1999	T	(0.01)	-	0.01	0.12	0.12	-	-	-	0.12	-
2000	2001	R	(0.21)	(0.12)	(0.07)	(0.03)	(0.43)	(0.10)	(0.01)	(0.11)	(0.54)	(0.01)
			1.47	*0.84*	*0.43*	*0.22*	*2.96*	*0.64*	*0.10*	*0.74*	*3.70*	*0.09*
2001	2002	T	0.50	0.40	-	(0.02)	0.88	-	-	-	0.88	-
2002	2003	D	(0.03)	0.03	-	-	-	-	-	-	-	-
2005	2006	R	(0.24)	(0.16)	(0.04)	(0.03)	(0.47)	(0.08)	(0.01)	(0.09)	(0.56)	-
			1.70	*1.11*	*0.39*	*0.17*	*3.37*	*0.56*	*0.09*	*0.65*	*4.02*	*0.08*
2005	2006	T	0.30	0.22	0.15	-	0.67	-	-	-	0.67	-
2006	2007	D	0.07	-	(0.07)	-	-	-	-	-	-	-
2007	2008	D	(0.01)	-	0.01	-	-	-	-	-	-	-
2008	2009	D	-	-	-	-	-	(0.03)	0.03	-	-	-
2009	2010	R	(0.24)	(0.16)	(0.06)	(0.02)	(0.48)	(0.07)	(0.01)	(0.08)	(0.56)	(0.01)
			1.82	*1.17*	*0.42*	*0.15*	*3.56*	*0.46*	*0.11*	*0.57*	*4.13*	*0.07*
2010	2011	N	-	-	-	-	-	-	-	-	-	-
2011	2012	N	-	-	-	-	-	-	-	-	-	-
2012	2013	T	0.14	0.23	0.01	0.10	0.48	.05	-	.05	0.53	0.01
2013	2014	R	(0.055)	0.016	(0.007)	(0.07)	(0.116)	(0.030)	0.002	(0.028)	(0.144)	-
			1.905	*1.416*	*0.423*	*0.180*	*3.924*	*0.480*	*0.112*	*0.592*	*4.516*	*0.080*
2014	2015	N	-	-	-	-	-	-	-	-	-	-
2015	2016	D	-	-	-	-	-	0.015	(0.015)	-	-	-
2016	2017	N	-	-	-	-	-	-	-	-	-	-
2017	2018	R	(0.567)	(0.422)	(0.126)	(0.054)	(1.169)	(0.161)	(0.031)	(0.192)	(1.361)	(0.030)
			1.338	*0.994*	*0.297*	*0.126*	*2.755*	*0.334*	*0.066*	*0.400*	*3.155*	*0.050*
2018	2019	N	-	-	-	-	-	-	-	-	-	-
2019	2020	N	-	-	-	-	-	-	-	-	-	-
2020	2021	T	.387	.296	.270	.080	1.033	.025	.008	.033	1.066	-
2021	2022	R	(0.429)	(0.260)	(0.100)	(0.046)	(0.835)	(0.076)	(0.022)	(0.098)	(0.933)	-
2022	2023	RR	0.003	(0.044)	0.056	(0.046)	(0.031)	-	(0.003)	(0.003)	(0.034)	-
2023	2024	D	0.040	-	(0.050)	0.010	-	-	-	-	-	-

Nominal rates per $100 of assessed value from tax levy ordinances, not adjusted for appraisal (sales) or assessment ratios.

* The Fire District transfer of the GSD General Fund to the USD General Fund for fire protection.

** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017 and 2021 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18, 2021-2022).

Property Tax Base Assessment, Levy, and Appraisal Ratios

Tax Year	Fiscal Year		Tax Base (billions) $	Assessment (billions) GSD $	Assessment (billions) USD $	Tax Levy (in millions) GSD $	Tax Levy (in millions) USD $	Tax Levy (in millions) Total $	Uncollected %	Appraisal Ratio
1971	1972		n/a	1.298	0.728	53.6	13.9	67.5	3.79%	
1972	1973		n/a	1.365	0.736	56.3	14.0	70.3	4.08%	
1973	1974	**	n/a	1.449	0.765	58.7	15.3	74.0	5.33%	
1974	1975		n/a	1.590	1.009	64.3	18.7	83.0	4.63%	
1975	1976		n/a	1.670	1.056	68.1	19.8	87.9	4.70%	
1976	1977		n/a	1.726	1.087	70.5	20.4	90.9	4.99%	0.6500
1977	1978		n/a	1.742	1.266	72.9	23.7	96.6	4.48%	0.6500
1978	1979		n/a	1.794	1.328	74.9	25.0	99.9	3.13%	0.6660
1979	1980		n/a	1.868	1.376	78.0	25.9	103.9	4.03%	0.6100
1980	1981		n/a	1.940	1.428	90.3	32.0	122.4	3.06%	0.6100
1981	1982		n/a	1.955	1.435	91.0	32.2	123.2	3.19%	0.4480
1982	1983		n/a	2.020	1.487	94.0	33.4	127.4	3.07%	0.4480
1983	1984		n/a	2.060	1.521	96.2	34.3	130.4	2.54%	0.4305
1984	1985	**	n/a	4.497	3.298	96.8	34.5	131.3	3.68%	1.0000
1985	1986		n/a	4.944	3.606	132.2	41.4	173.5	2.65%	0.9476
1986	1987		n/a	5.159	3.749	143.1	44.6	187.7	3.18%	0.9476
1987	1988		n/a	5.644	4.089	156.6	48.7	205.2	6.26%	0.8138
1988	1989		21.405	5.920	4.271	208.7	56.8	265.5	5.02%	0.8138
1989	1990		23.350	5.985	4.259	211.1	56.6	267.7	5.70%	0.7766
1990	1991		23.979	6.132	4.561	215.9	60.7	276.6	5.83%	0.7766
1991	1992		23.986	5.975	4.408	210.4	58.6	269.1	6.35%	0.7767
1992	1993		23.711	6.032	4.438	212.5	59.0	271.5	4.92%	0.7767
1993	1994	**	24.155	7.646	5.536	261.7	62.0	323.7	4.67%	1.0000
1994	1995		24.555	7.809	5.543	266.7	62.1	328.8	3.04%	1.0000
1995	1996		26.686	7.949	5.567	271.5	62.4	333.9	2.87%	0.9054
1996	1997		27.908	8.193	5.692	279.9	63.7	343.7	2.97%	0.9054
1997	1998	**	33.706	10.648	7.303	340.9	69.4	410.3	3.46%	1.0000
1998	1999		34.408	10.896	7.491	361.8	71.1	433.0	3.65%	1.0000
1999	2000		38.576	11.087	7.579	368.2	72.0	440.2	3.61%	0.9098
2000	2001		39.576	11.390	7.752	378.4	73.6	452.0	3.50%	0.9098
2001	2002	**	42.634	13.373	9.029	504.5	75.8	580.4	3.85%	1.0000
2002	2003		42.989	13.463	9.022	508.9	74.9	583.8	3.90%	1.0000
2003	2004		45.151	13.280	8.792	502.1	73.0	575.0	3.27%	0.9455
2004	2005		45.746	13.432	9.168	507.5	76.1	583.6	3.08%	0.9455
2005	2006		50.477	15.534	10.514	619.2	76.7	695.5	3.28%	1.0000
2006	2007		51.736	15.968	10.920	633.5	79.7	713.3	0.64%	1.0000
2007	2008		60.386	16.237	11.053	643.7	80.7	724.4	0.77%	0.8780
2008	2009		61.881	16.413	11.309	659.8	82.6	742.3	1.01%	0.8780
2009	2010		63.157	19.222	13.253	675.0	84.8	759.9	1.45%	1.0000
2010	2011		63.281	19.209	13.220	674.6	84.6	759.2	1.07%	1.0000
2011	2012		63.128	19.104	13.245	670.8	84.8	755.6	1.35%	0.9982
2012	2013		63.259	19.161	13.283	763.5	93.0	856.4	1.29%	0.9982
2013	2014		65.810	20.210	14.287	781.6	96.0	877.6	1.56%	1.0000
2014	2015		66.271	20.376	14.405	788.0	96.8	884.8	0.89%	1.0000
2015	2016		67.533	20.743	14.703	802.1	98.8	900.9	1.24%	.8822
2016	2017		78.263	21.315	15.126	824.4	101.8	926.3	0.83%	.8822
2017	2018		99.660	31.145	23.743	853.4	107.9	961.3	1.87%	1.0000
2018	2019		102.920	32.221	24.546	875.6	110.5	986.1	0.51%	1.0000
2019	2020		123.954	33.016	25.235	897.3	113.2	1010.5	0.66%	.8477
2020	2021		128.201	34.128	26.159	1279.7	126.3	1406.0	2.21%	1.0000
2021	2022		147.997	46.284	35.927	1365.6	140.3	1505.9	3.29%	1.0000

** Tax Levy - Assessment per $100 x Tax Rate
*** Appraisal Ratio - Assessed value and market value
Note: In June 2007 the Metropolitan Government sold the majority of the 2006-07 and 2005-06 real estate property taxes outstanding to an outside party.

Federal and State Grant Funds

Federal and Categorical Funds

Much of the federal funding allocated to MNPS comes from categorical grants whose purpose is to provide specific, supplemental educational resources. Additionally, MNPS receives grant funding from other funding sources such as state grants or private donors. Revenues and expenses vary as grants are approved and related expenditures are incurred. Estimated revenues increased by $183 million from Elementary and Secondary Emergency Relief (ESSER) and other COVID19 related grants. The expenses increased due to the activities related to these grants and spending on charter schools. The major categorical programs are ESSER, Every Student Succeeds (ESSA) including Title I, and Individuals with Disabilities Act (IDEA). $323,133,400 is the total estimated FY 2022 budget. In response to the pandemic, the American Rescue Plan Act of 2021 is largely responsible for the significant increase in funding for FY23 and will continue through FY24.

Federal and Categorical Funds:

	2019-2020 Actual	*2020-2021 Actual*	*2021-2022 Actual*	*2022-2023 Current*	*2023-2024 Budget*
Federal Direct	2,891,768	4,979,233	11,488,517	8,788,963	6,723,530
Federal Through State	67,413,565	116,077,019	267,822,958	237,170,213	162,986,593
State Direct	9,024,843	15,539,555	35,854,209	7,813,229	22,499,676
Non-Governmental Grants	2,005,549	3,453,284	7,967,717	163,000	5,000,000
Total Revenue	**81,335,725**	**140,049,091**	**323,133,400**	**253,935,405**	**197,209,799**
EXPENDITURES:					
Personnel Services	54,349,010	91,371,054	177,723,370	125,561,242	79,580,728
Contractual Services	17,404,915	35,117,892	73,028,148	56,790,602	32,700,444
Supplies & Materials	9,466,972	33,005,242	71,089,348	66,815,384	31,832,291
Other	107,047	52,313	323,133	1,154,112	144,692
Refunds to Participants	-	-	-	-	
Capital Outlay	176,436	390,131	969,400	3,614,065	434,077
Total Expenditures	**81,504,380**	**159,936,633**	**323,133,400**	**253,935,405**	**144,692,232**
Excess (def) rev exp	**(168,656)**	**(19,887,541)**	**-**	**-**	**52,517,567**

ESSER (Elementary and Secondary School Emergency Relief Fund) 3.0 Funding

In response to COVID-19, the U.S. Congress passed several pieces of legislation that sent billions of dollars in relief funds to states. Tennessee received, in total, $4.2 billion to be spent on schools across the state in three phases. This is known as the Elementary and Secondary School Emergency Relief Fund (ESSER), and for the third phase that was included in the American Rescue Plan Act of 2021, MNPS has been granted $276 million.



This funding has and will continue to help Nashville schools address the impact that the pandemic has had – and continues to have – on our students. MNPS is tasked with determining the best approach to handle the prevention and relief of COVID19, and identifying other factors that may be needed for student success within the parameters set forth by Congress and the Department of Education at the Federal and State level.

ESSER Funding Priorities

The legislation that created ESSER 3.0 outlines several requirements that districts must meet or follow to allocate and spend the funding, which includes reserving at least 20 percent of funds to accelerate learning progress for students.

MNPS Director of Schools, Dr. Adrienne Battle and her administrative team have identified four key areas for funding along with several programs that are proposed to be funded through ESSER, including:

- Build Infrastructure – investing in next-generation Wi-Fi, teacher and student laptops and additional technology supports, HVAC upgrades, and expansion of Old Center Elementary School;
- Accelerate Academics – high-dosage tutoring, interventions, advanced academics, arts and athletics, accelerate Metro Schools Reimagined long-range planning, work-based learning, summer and extended learning opportunities;
- Grow Our People – professional development and planning support, Hire Forward investment and staff pulse checks;
- Every Student Known – increase counselors, contracted mental health supports, restorative practice assistants, translation services, Navigator check-in program, family pulse checks and Community Achieves programs.

What follows is a summary of Fund highlights for FY23:

The HERO Program for Families in Transition (McKinney-Vento Subgrant and Title I Set-aside)

During the 2022-2023 school year, The HERO Program for Families in Transition continued to expand services and resources for MNPS students experiencing homelessness. The program relocated to the former Buena Vista Elementary School Building in North Nashville in March 2022 and this space functions as a true hub of support for students and families experiencing homelessness. This new space includes a free store stocked with clothing and shoes along with a school supply warehouse, a food pantry, a hygiene pantry and storage space for furniture donations. We have added staff members who are dedicated to family and student outreach as well as a specialist devoted to establishing and nurturing community partnerships. In addition to new staff, we have three community partners (The Assistance League of Nashville, St. Luke's Community Center and Unicycle) who provide direct service to students and families from our space.

HERO Program Highlights:
3,522 students were identified as McKinney-Vento eligible based on their lack of a fixed, regular and adequate night-time residence

- 3,078 students received clothing assistance
- 2,946 students received a backpack and school supplies
- 2,613 students received new shoes
- 2,347 students received weekly food support
- 411 students received special transportation services to reduce school transfers
- 63 community partners

MNPS was awarded a generous grant of $7.7 million, which was used to collaborate with Pre-K and kindergarten classrooms district-wide in implementing the Pyramid Model, a Social Emotional Learning (SEL) framework. The Pyramid Model serves as a valuable tool for teachers by offering insights into behavior management and instructional techniques. Its development is rooted in extensive research on effective methods for fostering social skills and appropriate classroom conduct among young children. The primary objective of this initiative is to enhance social-emotional and academic outcomes for these students.



To ensure a comprehensive evaluation, participating teachers were randomly assigned to either an intervention group or a control group. Teachers in the intervention group received intensive training and coaching support throughout the academic year. This targeted support aims to provide them with the necessary tools to implement the Pyramid Model effectively.

During the 2022-23 school year, our fifth and final year of the grant, three SEL coaches, funded by the grant, supported 15 elementary schools comprising a total of 26 kindergarten classrooms. Teachers in these classrooms underwent 14 hours of rigorous professional development and engaged in 13-16 coaching sessions, amounting to over 20 hours of coaching support per teacher over the year.

As this year served as a no-cost extension, our focus was on identifying sustainable practices that could continue to support young learners in their social-emotional development on a larger scale. Furthermore, we collected both qualitative and quantitative data to assess the fidelity with which the Pyramid Model was implemented in classrooms, as well as its impact on students' social-emotional well-being and teachers' effectiveness. The MNPS EIR grant services will conclude on 6.30.2023, and sunset on 9.30.2023



However, MNPS has entered into a partnership with Vanderbilt for the EIR Expansion Grant, which will be in effect during the 2023-25 school years. Vanderbilt University will serve as the awarding institution, and we will function as contracted vendors. Vanderbilt will oversee and monitor the grant's expenditures to ensure the proper allocation of resources.

Innovative School Models (ISM)

Metro Nashville Public Schools received over $30 million from the Innovative School Models Grant. Innovative School Models can provide invaluable learning experiences that prepare students for success after graduation. The program is designed to encourage strong, strategic, and innovative partnerships between schools, postsecondary education institutions, and local employers to reimagine how to prepare students for success after high school. Students will have opportunities to participate in innovative local programs aligned with Tennessee’s highest-demand skills and careers.

TN ALL Corps

MNPS has been granted $5.8 million by TDOE through the TN ALL Corps grant. This funding enables the continuation of our high-dosage tutoring program, Accelerating Scholars. High dosage tutoring is a proven educational intervention that delivers significant positive results in academic and social-emotional learning. During the 2022-2023 school year, over 4,800 students in grades 1-8 have benefited from tutoring services in literacy and math, with more than 130,000 tutoring hours provided by over 1,400 MNPS employed tutors across 87 schools through the Accelerating Scholars program.

MNPS Staffing Trends

The following tables provide information about recent MNPS staffing levels by category and funding source. MNPS leadership has decided to use the bulk of the funding from the American Rescue Act for student support initiatives that don't require additional staff. Staffing has been added to bolster literacy and numeracy initiatives as well as Social-Emotional Learning consistent with MNPS "Focused Outcomes." These staffing increases are reflected in the Leadership & Learning and Attendance & Social Services budget categories. As the charts below show, there have been modest staffing increases for several other categories.

Five Year Staffing Trends

Five Year Staffing Trends						
Budget Series	**Budget Category**	Total Positions FY20	Total Positions FY21	Total Positions FY22	Total Positions FY23	Total Positions FY24
1000	Administration	153.00	152.00	154.50	159.00	169.51
1440	Food Services	676.50	657.50	622.33	534.77	594.38
2000	Leadership & Learning	8,484.65	8,438.70	8,351.22	8,283.33	8,869.35
3000	Attendance & Social Services	191.60	197.90	278.00	273.50	292.05
4000	Transportation	776.50	775.00	684.00	685.00	725.85
5000	Operation of Plant	82.00	82.00	82.00	82.00	86.89
6000	Maintenance of Buildings	194.00	194.00	194.00	196.00	207.65
8000	Adult & Community Services	14.90	16.90	19.90	19.40	24.32
	Totals	10,573.15	10,514.00	10,385.95	10,233.00	10,970.00

Staffing Levels by Category and Year

	FY24 Personnel	**Positions-Operating Fund**				**Positions-Other Funding Sources**			
Budget Series	**Budget Category**	**Certificated**	**Clerical**	**Support**	**Total**	**Certificated**	**Clerical**	**Support**	**Total**
1000	Administration	5.60	58.10	94.30	158.00	0.00	0.00	5.10	5.10
1440	Food Services	0.00	0.00	0.00	0.00	2.00	6.10	563.80	571.90
2000	Leadership & Learning	6,300.80	495.40	1,228.70	8,024.90	678.10	18.40	227.40	923.90
3000	Attendance & Social Services	62.80	3.10	186.60	252.50	17.30	4.10	7.10	28.50
4000	Transportation	0.00	6.10	691.30	697.40	0.00	0.00	1.00	1.00
5000	Operation of Plant	0.00	3.10	80.50	83.60	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	7.10	192.70	199.80	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.10	1.00	1.00	7.10	1.00	0.00	15.30	16.30
	Totals	**6,374.30**	**573.90**	**2,475.10**	**9,423.30**	**698.40**	**28.60**	**819.70**	**1,546.70**

	FY23 Personnel	**Positions-Operating Fund**				**Positions-Other Funding Sources**			
Budget Series	**Budget Category**	**Certificated**	**Clerical**	**Support**	**Total**	**Certificated**	**Clerical**	**Support**	**Total**
1000	Administration	5.50	57.00	92.50	155.00	0.00	0.00	4.00	4.00
1440	Food Services	0.00	0.00	0.00	0.00	2.00	6.00	526.77	534.77
2000	Leadership & Learning	5,772.70	485.90	1,205.10	7,463.70	595.60	14.54	209.49	819.63
3000	Attendance & Social Services	61.60	3.00	183.00	247.60	15.40	4.00	6.50	25.90
4000	Transportation	0.00	6.00	678.00	684.00	0.00	0.00	1.00	1.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	7.00	189.00	196.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	1.00	0.00	11.40	12.40
	Totals	**5,844.80**	**562.90**	**2,427.60**	**8,835.30**	**614.00**	**24.54**	**759.16**	**1,397.70**

	FY22 Personnel	**Positions-Operating Fund**				**Positions-Other Funding Sources**			
Budget Series	**Budget Category**	**Certificated**	**Clerical**	**Support**	**Total**	**Certificated**	**Clerical**	**Support**	**Total**
1000	Administration	5.50	57.50	87.50	150.50	0.00	0.00	4.00	4.00
1440	Food Services	0.00	0.00	0.00	0.00	0.00	7.00	615.33	622.33
2000	Leadership & Learning	5,755.75	485.35	1,202.10	7,443.20	682.38	13.49	212.15	908.02
3000	Attendance & Social Services	61.60	3.00	179.50	244.10	23.70	5.20	5.00	33.90
4000	Transportation	0.00	6.00	678.00	684.00	0.00	0.00	0.00	0.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	6.00	188.00	194.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	0.00	0.00	12.90	12.90
	Totals	**5.00**	**1.00**	**1.00**	**8,804.80**	**706.08**	**25.69**	**849.38**	**1,581.15**

	FY21 Personnel	Positions-Operating Fund				Positions-Other Funding Sources			
Budget Series	Budget Category	Certificated	Clerical	Support	Total	Certificated	Clerical	Support	Total
1000	Administration	5.50	57.50	85.50	148.50	0.00	0.00	3.50	3.50
1440	Food Services	0.00	0.00	0.00	0.00	0.00	8.00	649.50	657.50
2000	Leadership & Learning	5,970.25	513.00	1,203.80	7,687.05	539.05	7.00	205.60	751.65
3000	Attendance & Social Services	60.60	3.00	121.50	185.10	6.60	2.20	4.00	12.80
4000	Transportation	0.00	6.00	769.00	775.00	0.00	0.00	0.00	0.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	6.00	188.00	194.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	0.00	0.00	9.90	9.90
	Totals	**6,041.35**	**589.50**	**2,447.80**	**9,078.65**	**545.65**	**17.20**	**872.50**	**1,435.35**

	FY20 Personnel	Positions-Operating Fund				Positions-Other Funding Sources			
Budget Series	Budget Category	Certificated	Clerical	Support	Total	Certificated	Clerical	Support	Total
1000	Administration	7.50	57.50	84.50	149.50	0.00	0.00	3.50	3.50
1440	Food Services	0.00	0.00	0.00	0.00	0.00	9.00	667.50	676.50
2000	Leadership & Learning	5,944.50	516.50	1,202.30	7,663.30	565.85	9.00	246.50	821.35
3000	Attendance & Social Services	56.10	3.00	120.50	179.60	7.00	2.00	3.00	12.00
4000	Transportation	0.00	6.00	770.50	776.50	0.00	0.00	0.00	0.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	6.00	188.00	194.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	0.00	0.00	7.90	7.90
	Totals	**6,013.10**	**593.00**	**2,445.80**	**9,051.90**	**572.85**	**20.00**	**928.40**	**1,521.25**

MNPS Debt

MNPS debt management is performed by the Treasurer's Office of Metro Nashville and Davidson County Government (Metro). The Treasurer's Office adheres to an established Debt Policy. The purpose of the Policy is to establish and document the objectives and practices for debt management for Metro Government and to assist all concerned parties in understanding the approach to debt management.

The Schools Debt Service Fund has experienced increased revenue as sales tax collections have continued to grow. Property tax collections have also increased as a result of a 34% increase in property tax assessment. Additionally, Metro Government restructured its debt in FY 2021 when they retired the General Obligation Improvements Bond Series 2021C, which caused a one-time 177% increase in expenditures. While interest rate protection strategies are in place, the recent rise in interest rates has caused debt service expenses to increase somewhat. The expectation for future years is more closely aligned with previous levels.

Policy Statement

In managing its debt, it is the Metro Government's policy to:

- Achieve the lowest cost of capital
- Ensure high credit quality
- Assure access to the capital credit markets
- Preserve financial flexibility
- Manage interest rate risk exposure

Goals & Objectives

Debt policies and procedures are tools that ensure that financial resources are adequate to meet Metro Government's long-term financing objectives. In addition, the Policy helps to ensure that financings undertaken by the government satisfy certain clear objective standards which allows Metro to protect its financial resources to meet short-term financing and long-term capital needs. The adoption of clear and comprehensive financial policies enhances the internal financial management of Metro Government.

Issuance Process

The Metropolitan Government charter, which was approved by referendum on June 28, 1962, as amended, and Title 9, Chapter 21 of the Tennessee Code Annotated authorizes the issuance of general obligation bonds subject to the adoption of a bond resolution by the Metro Council. Other sections of the Tennessee Code Annotated and the Federal Tax Code may govern the issuance or structure of Metro Government's bonds. Metro Government strongly prefers a competitive issuance process for all debt issuances. Metro Government will consider a negotiated issuance or private placement process only when it is clear that such a process

is in the best interests of the City. MNPS's debt management is performed by the Treasurer's Office of Metropolitan Nashville and Davidson County Government.



On February 18, 2021, the Government issued $131,295,000 General Obligation Refunding Bonds, Series 2021A, maturing on July 1, 2026, with an interest rate of 5.00%. The Series 2021A Bonds refunded certain maturities of General Obligation Refunding Bonds, Series 2010A and General Obligation Refunding Bonds, Series 2010D. By issuing the Series 2021A Bonds, the Government obtained an estimated economic gain (difference between the present values of the debt service payments on the defeased and new debt) of $11,349,908. The refund will reduce the Government's debt service payments over the next six years by an estimated $11,459,190.

On February 18, 2021, the Government issued $497,030,000 General Obligation Refunding Bonds, Series 2021B, maturing on July 1, 2034, with an interest rate of 1.786%. The Series 2021B Bonds refunded certain maturities of General Obligation Refunding Bonds, Series 2011, General Obligation Refunding Bonds, Series 2012, General Obligation Refunding Bonds, Series 2013, General Obligation Improvement Bonds, Series 2015C, and General Obligation Refunding Bonds, Series 2016. By issuing the Series 2021B Bonds, the Government obtained an estimated economic gain (difference between the present values of the debt service payments on the defeased and new debt) of $43,979,564. The refund will reduce the Government's debt service payments over the next fourteen years by an estimated $48,680,721.

On February 25, 2021, the Government issued $571,725,000 of General Obligation Improvement Bonds, Series 2021C, maturing on January 1, 2041, with interest rates ranging from 1.75% to 5.00%. The net proceeds of the Series 2021C Bonds totaled $652,460,290 (including the original issue premium of $80,735,290). $650,000,000 of the net proceeds were used to fund maturing commercial paper notes, and $2,460,290 was used to cover underwriting fees and other costs of issuance.

The following is a snapshot of the current debt obligation of the Metro Government to support the needs of students:

For School Purposes:

GSD G. O Improvmt Bonds Fed Taxable (BAB's), Series 2010B	5.71	Jun.10, 2010
GSD G.O. Refunding Bonds, Series 2012	2.00 - 5.00	Jan. 20, 2012
GSD G.O. Refunding Bonds (Taxable), Series 2012B	.320 - 2.767	Aug. 15, 2012
GSD G.O. Refunding Bonds, Series 2013	3.00 - 5.00	Feb. 21, 2012
GSD G.O. Improvement Bonds, Series 2013A	3.00 - 5.00	May 9, 2013
GSD G.O. Refunding Bonds, Series 2015A	5.00	Feb. 19, 2015
GSD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 - 3.493	Feb. 19, 2015
GSD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015
GSD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1, 2016
GSD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb. 2, 2017
GSD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018
GSD G.O. Refunding Bonds, Series 2021A	5.00	Feb. 18, 2021
GSD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021
GSD G.O Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021

General Obligation Bonds for School Purposes

Fiscal Year	Principal	Interest	Total
2024	$78,120,244	$30,068,034	$108,188,278
2025	$76,402,499	$27,063,186	$103,465,685
2026	$61,802,688	$24,416,693	$86,219,381
2027	$57,274,445	$22,174,179	$79,448,624
2028	$55,594,267	$19,894,020	$75,488,287
2029	$48,069,826	$17,680,054	$65,749,880
2030	$49,647,837	$15,683,298	$65,331,135
2031	$50,443,706	$13,524,627	$63,968,333
2032	$53,465,522	$11,303,524	$64,769,046
2033	$55,439,490	$9,185,170	$64,624,660
2034	$46,993,525	$7,161,120	$54,154,645
2035	$48,657,529	$5,314,443	$53,971,972
2036	$33,712,471	$3,736,302	$37,448,773
2037	$34,917,876	$2,530,084	$37,447,960
2038	$22,592,323	$1,549,173	$24,141,496
2039	$23,356,507	$783,987	$24,140,494
2040	$7,842,692	$316,857	$8,159,549
2041	$8,000,151	$160,004	$8,160,155
Total	**$952,459,502**	**$280,257,278**	**$1,232,716,780**

ACCOUNTABILITY DATA

Tennessee uses accountability data to track growth and improvement year-over-year. Federal and state accountability systems change over time, but among the measures typically reported are proficiency and gains on student assessments, gap closure between groups of students, chronic absenteeism, graduation rate, and dropout rate. Some of these measures are used to determine a school or district's accountability status under the Every Student Succeeds Act (ESSA). The table below provides five years of district data for several key non-assessment indicators. These include the percentage of students that graduate with a regular high school diploma within four years and a summer of entering high school and the percentage of students within that cohort that drop out. Also shown are the percent of MNPS K-12 students identified as chronically absent and as economically disadvantaged.

MNPS Results					
Indicator	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Graduation Cohort	5,612	5,704	5,447	5,846	6100*
Graduation Rate	82.4%	82.3%	81.8%	81.6%	81.2%*
Dropout Rate	11.5%	12.4%	10.3%	12.0%*	14.1%*
Chronic Absenteeism**	16.0%	16.0%	28.9%	29.7%	27.6%*
Economically Disadvantaged***	44%	40%	41%	39%	35%*

* Preliminary estimate (final result has not yet been released by the Tennessee Department of Education)

** A student enrolled in the district at least 50% of the school year and absent at least 10 percent of those days is identified as chronically absent.

*** Regardless of economic status, MNPS schools have been authorized to provide meals at no cost to students through CEP since August 2014.

Note: There is at least a one-year lag in official state reporting of certain indicators such as graduation rate and dropout rate, but the data shown here are for the school year indicated in the column heading.

STUDENT ACHIEVEMENT

A strong primary and secondary education provides opportunities for students to pursue and achieve success in higher education, work, and life. For students to have doors of opportunity open to them, they must meet certain academic benchmarks, which have become increasingly high with the adoption of rigorous academic standards and college entrance requirements. Student achievement is measured by proficiency on annual state assessments, graduation rate and scores on college entrance examinations, including ACT and SAT. By increasing the rigor and relevance of learning experiences and implementing state academic standards and assessments with fidelity, MNPS educators believe that student achievement will significantly accelerate.

The table below shows MNPS student proficiency rates across all grade levels for the various Tennessee Comprehensive Assessment Program (TCAP) assessments. These data are computed from assessment and accountability summary files provided the Tennessee Department of Education. The subject area results are computed from district assessment files and the overall success rates are computed from district accountability files that consider Federal accountability requirements related to students with disabilities and English Learners.

MNPS TCAP Results					
Subject	**FY19**	**FY20**	**FY21**	**FY22**	**FY23**
English/Language Arts Proficiency	26.1%	NA	19.9%	27.0%	28.7%
Math Proficiency	26.1%	NA	12.0%	19.2%	22.9%
Science Proficiency	NA	NA	21.4%	24.3%	29.9%
Social Studies Proficiency	24.9%	NA	19.4%	26.3%	27.5%
Overall Success Rate**	26.4%	NA	15.6%	23.3%	25.6*

* Preliminary estimate (final result has not yet been released by the Tennessee Department of Education)

** Combined TCAP ELA and Math proficiency across all grade levels

Note: Science was not tested in 2019 and all TCAP testing was suspended in 2020 due to the pandemic.

While these assessment measures are essential, they only paint part of the picture of achievement. MNPS will also measure and track the percentage of our students that have access to college and work immersion opportunities during their K-12 experience. Dual enrollment in college courses, capstone experiences, service-learning projects and technology proficiency are some of the important measures that indicate how well our students are prepared for success after graduation.

Organizational Section



Metropolitan Board of Public Education

The school district is led by a nine-member, elected Board of Education and its appointed Director of Schools. The term of office is four years with the terms staggered so that no less than four members are elected every two years. The Metropolitan Council of Nashville and Davidson County (Metro Council) approves and provides funding for the school district, as the Board of Education has no taxing authority. Regular meetings are held at the administration building of Metropolitan Nashville Public Schools, 2601 Bransford Avenue, at 5 p.m., on the second and fourth Tuesdays of each month.



Sharon Dixon-Gentry, Ed.D.
District 1
Term expires 2024



Rachel Anne Elrod
Chair
District 2
Term expires 2026



Emily Masters
District 3
Term expires 2024



Dr. Bertha Nabaa-McKinney
District 4
Term expires 2026



Christiane Buggs,
Chair
District 5
Term expires 2024



Cheryl Mayes
District 6
Term expires 2026



Freda Player
Vice-Chair
District 7
Term expires 2024



Erin O'Hara Block
District 8
Term expires 2026



Abigail Tylor
District 9
Term expires 2024

Student Board Members

Student members serve as a bridge between the Board of Education and the student body. Student members join the nine elected board members in policy discussions to ensure the student voice is accounted for in all decisions.

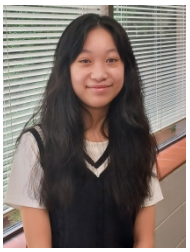
- Student members participate in all Board activities except for Executive Committee sessions and have the opportunity to offer opinions before every vote. They may also bring up issues of importance for discussion among the Board.
- There can be two student members, one junior and one senior.
- Student board member terms run from August 1 of their junior year to May of their senior year, with onboarding taking place in August before the first Board meeting in September.
- Rising juniors serve for two school years.
- Student board members represent the interests of their constituents – the MNPS student body – and are supported by MNPS support hub staff and a Board Member Mentor.

ALAYNA MITCHELL



Senior, Hillsboro High School

CHRISTINE CHAN



Junior, James Lawson High School

District
Executive Leadership



Dr. Adrienne Battle

Director of Schools
Directorofschools@mnps.org

Dr. Mason Bellamy
Chief of Academics and Schools

Sean Braisted
Chief of Communications & Technology

Dr. Sarah Robinson Chin
Chief Strategy Officer

Henry P. Clay
Chief of Staff

Chris Henson
Chief of Finance

Dr. Barbara Maultsby-Springer
Chief of Student Support Services

Renita Perry
Chief of Innovation

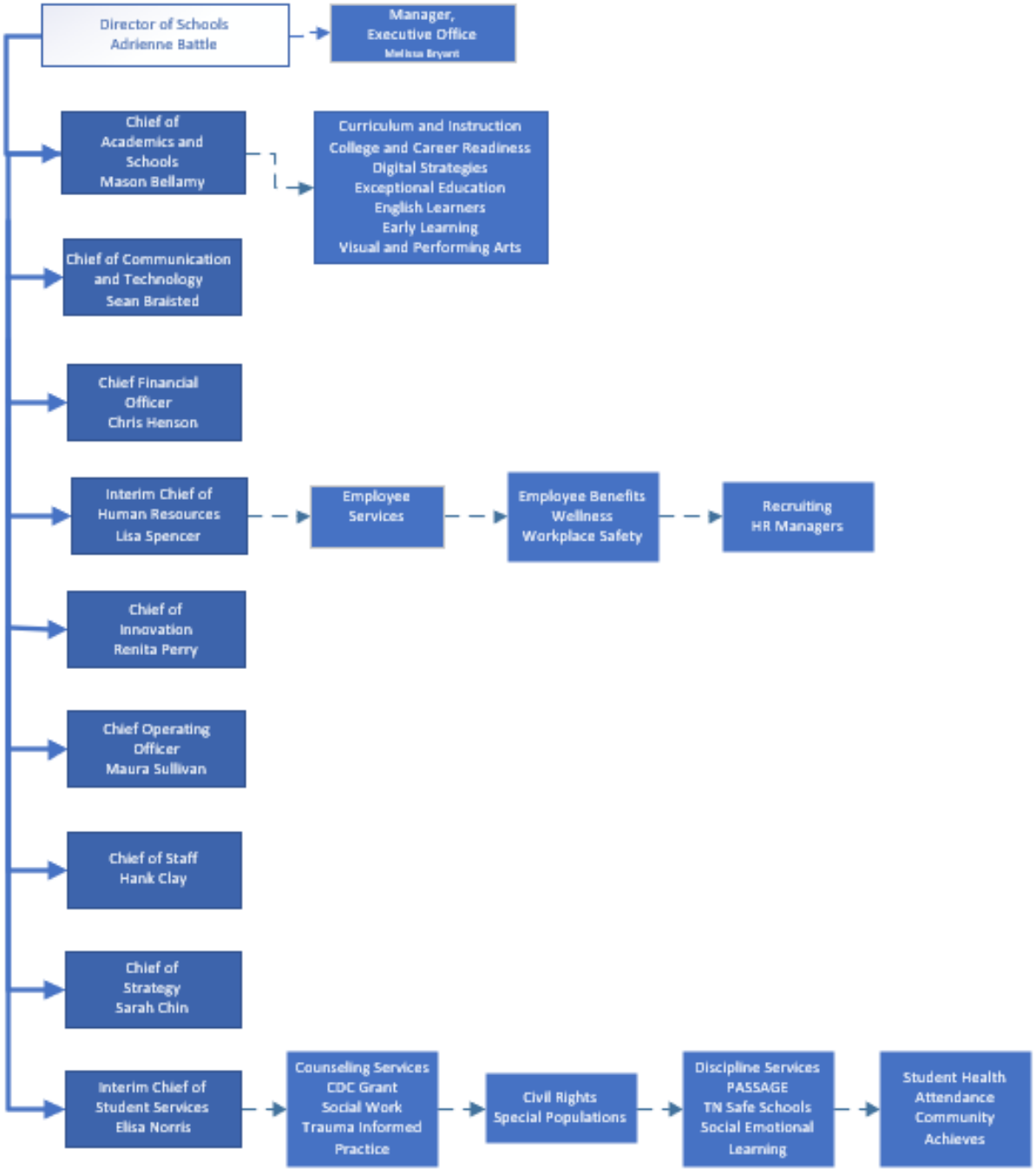
Lisa Spencer
Chief of Human Resources

Maura Black Sullivan
Chief Operating Officer

STUDENTS/FAMILIES

Metro Nashville School Board

METRO NASHVILLE PUBLIC SCHOOLS



About MNPS

Our Vision:

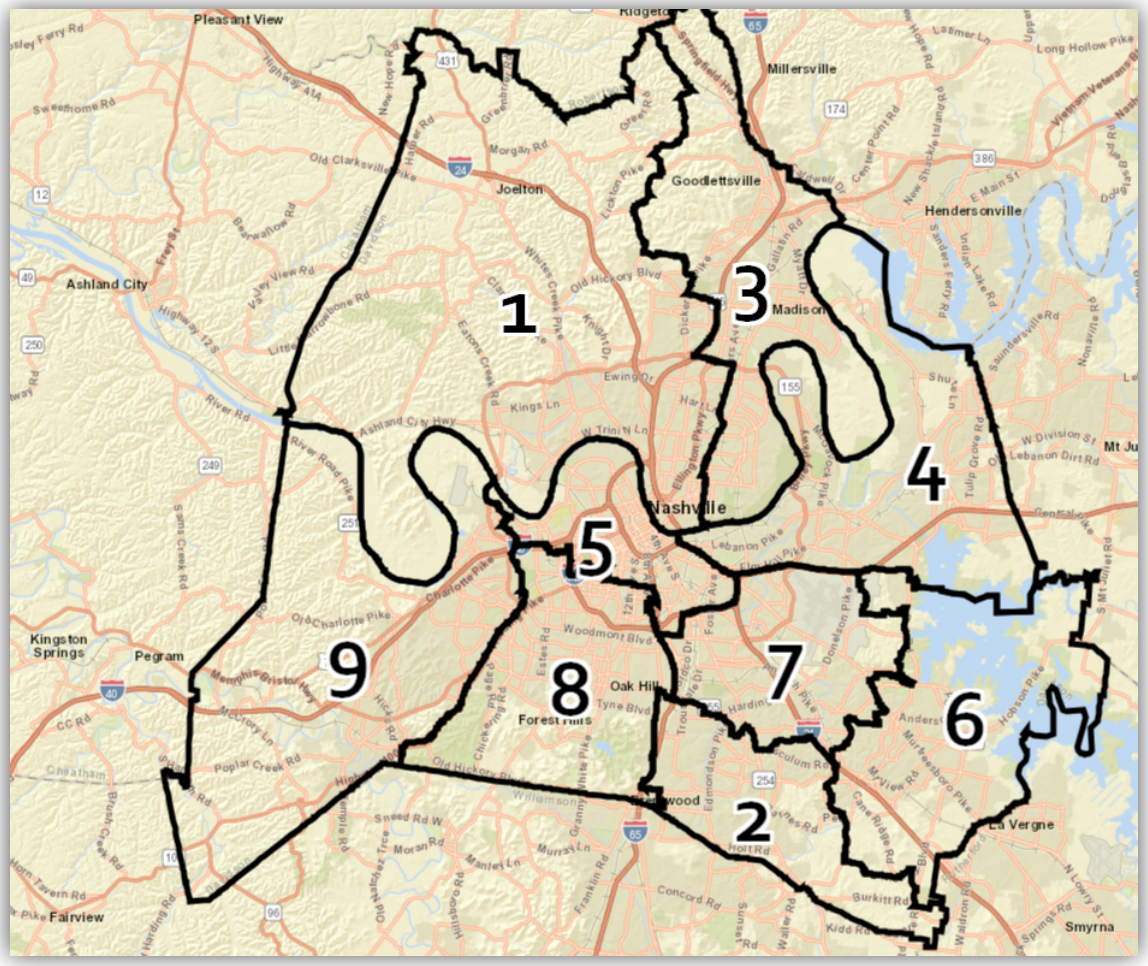
Metro Nashville Public Schools will be established as the premier large school district in Tennessee and beyond by ensuring that every student is known.

Our Mission:

We deliver a great public education to every student, every day.

MNPS currently serves more than 82,500 students throughout Metropolitan Nashville. For FY 2024, the district operates 159 schools serving students ages 3 and older. The district's primary focus is pre-kindergarten through 12th grade; however, the system offers several programs through which adults can earn a high school diploma.

District Map by Cluster



Metro Nashville Public Schools Overview

At Metro Nashville Public Schools, we are driven by a simple mission: “to deliver a great public education to every student, every day.” Students and parents will discover that Metro Schools offers the rigorous academic standards, engaging instruction, diversity and social-emotional support needed for student achievement. Through advanced academics, related arts programming, Special Education and English Learner services and many other services — students and parents have nearly limitless choices to find the right fit in becoming a life-long learner prepared for success in college, career and life.



Students and their families can be confident that if they meet objective academic and attendance goals while making appropriate progress in developing social-emotional skills at each stage of their K-12 career, they will consistently advance, grow and ultimately graduate. These goals are known as Focused Outcomes.

We have created Focused Outcomes for grades Pre-K-4, 5, 6-8, 9-10 and 11-12 so families can review and understand the goals for their students. Focused outcomes include the areas of literacy, numeracy, attendance, social-emotional learning, transition preparation, and graduation.



Focused Outcomes are tied to the Personalized Student Dashboard, which is available to families in parent and student portals so students and parents can easily determine if they are on track to meet their individual goals for each year.

MNPS Signature Initiatives

The Personalized Student Dashboard is one of many Signature Initiatives for Metro Schools that ensure students, parents, teachers and staff have the support they need to achieve.

There are 14 Signature Initiatives that guide the work of the district:

- Promising Scholars: Summer Learning
- Re-envision Central Office as a School Support Hub
- Literacy Reimagined
- Khoaching with Khan
- Equity Roadmap
- Navigators
- Accelerating Scholars: High-impact Tutoring
- Innovative Public Health Response
- Community Support Hubs
- Personalized Student Dashboard
- Leadership Framework
- Metro Schools ReimaginED
- Results-focused Innovation
- New MNPS.org website and school websites



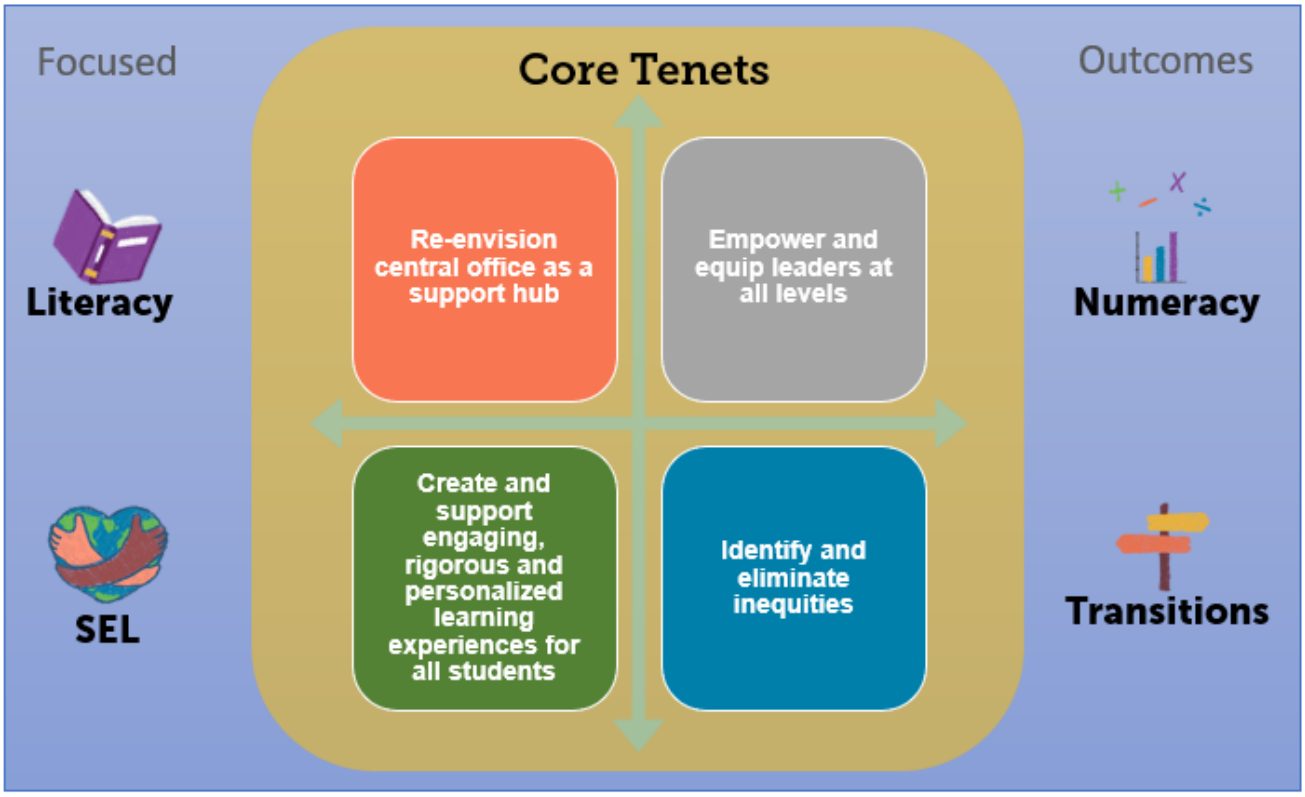
Our focused outcomes and signature initiatives align with four Core Tenets that center the work of the support hub and district. At the root of all this work is the concept of **Every Student Known** – a philosophy that underpins all strategic planning work with a goal of understanding the unique talents, needs, desires, and wants of our students. This understanding will allow us to provide a personalized experience that gives every child the opportunity to succeed at MNPS and in life beyond.

Core Tenets

The Mission Statement of Metro Nashville Public Schools is that “we deliver a great public education to every student, every day,” and we are guided by four core tenets that shape the work of the district in all that we do.

- Re-envision central office as a support hub
- Empower and equip leaders at all levels
- Create and support engaging, rigorous, and personalized learning experiences for all students
- Identify and eliminate inequities

These core tenets guide Metro Nashville Public Schools toward our *goal*: to establish MNPS as the premier large school district in Tennessee and beyond.



Focused Outcomes

Our four core tenets are the driving goals of the district, while the focused outcomes are how we monitor and track our progress and that of the students we serve. There are four focused outcomes based on the individual growth of students that parents can also monitor on the Personalized Student Dashboard:

Literacy: Reading comprehension and writing skills are foundational to a good education and a better chance for success in life.

Numeracy: Fundamental mathematics skills are at the core of the increasingly technology-focused economy and world.

Social-Emotional Learning (SEL): The mental and behavioral health of students is critical to their academic success.

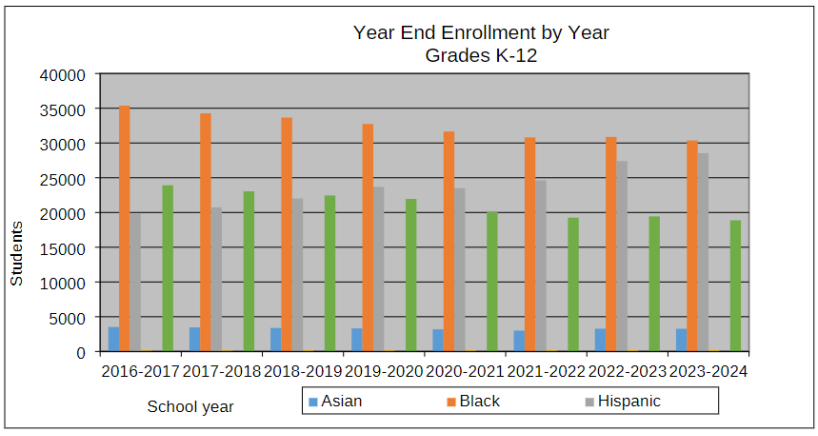
Transitions: Whether they are moving up to middle school, high school, or to college, career, or other post-secondary opportunities, careful planning and targeted support for students is vital to their continued success in the next stage of their academic career or life.

STUDENT ENROLLMENT HISTORY

MNPS is one of the largest school districts in Tennessee. In 2022-2023, the school district served 82,610 students, grades Pre-K-12. Enrollment increased 1.1% during FY23 reflecting the decreased impact of the COVID19 pandemic.

Fiscal Year	Student Enrollment	Enrollment Change vs Prior Year
FY20 Actual	84,226	-0.2%
FY21 Actual	81,508	-3.2%
FY22 Actual	81,694	0.2%
FY23 Actual	82,610	1.1%
FY24 Current	82,537	-0.4%
FY25 Budget	82,207	-0.4%
FY26 Projected	82,115	-0.1%
FY27 Projected	81,951	-0.2%

The enrollment projection process begins in the fall of each year by generating a 10-year projection model that factors in live birth data and a 3-year cohort survival analysis. The results of this work provide targets for grades Pre-K-12. Beginning in January we focus on school projections by grade level and factor in any changes to zone boundaries, any changes to open enrollment schools, pathway seats, charter school impact, initial lottery results, and any other factors that may impact enrollment. Projections are shared with school and department leaders so their input can be considered before projections are finalized. State revenue is based on enrollment levels. The state exercised a "hold harmless provision" for FY21 and FY22 due to the pandemic. Beginning with FY23, the calculation will once again be based on actual enrollment. The state has also begun to use a new funding formula, Tennessee Investment in Student Achievement (TISA) beginning with the FY24 school year. As with the previous funding formula, the fiscal capacity index of each community is taken into account in determining how much state funding will be allocated. The communities that have a greater ability to raise education funding receive a lower per-pupil funding allocation from the state. These changes continue the longstanding trend of Metro Nashville providing an increasingly larger percentage of education funding for students in Davidson County.



School Number	Hunter's Lane Cluster	FY20	FY21	FY22	FY23	FY24
105	Amqui Elementary	459	425	428	510	582
595	Neely's Bend Elementary	302	268	275	371	444
135	Bellshire Elementary Cluster Design Center	344	299	357	399	354
710	Stratton Elementary	496	440	421	472	465
315	Gateway Elementary	206	183	245	276	305
350	Goodlettsville Elementary	364	326	320	391	437
610	Old Center Elementary	363	330	310	362	355
545	Madison Middle	567	572	541	400	351
355	Goodlettsville Middle	599	603	563	423	408
452	Hunters Lane High	1308	1343	1420	1471	1412
	Totals	5008	4789	4880	5075	5113
	Pearl-Cohn Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
215	Cockrill Elementary	314	237	269	274	285
620	Park Avenue	334	298	341	348	324
784	Churchwell, Robert	299	244	307	289	287
485	Jones Elementary	205	278	292	271	243
535	McKissack Middle	294	273	169	171	123
285	Early, John	298	282	190	173	169
632	Pearl-Cohn Entertainment Industry Magnet High	616	648	672	636	608
	Totals	2578	2461	2240	2162	2039
	Whites Creek Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
240	Cumberland Elementary	268	364	489	442	450
465	Joelton Elementary	264	197	244	264	275
375	Alex Green Elementary	241	294	390	423	458
400	Haynes Middle	217	470	337	293	233
787	Whites Creek High	511	508	530	594	644
	Totals	2021	2350	1990	2016	2060
	Northwest Quad Totals	**9607**	**9600**	**9110**	**9253**	**9212**
	Maplewood Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
685	Shwab Elementary	338	278	327	338	327
495	Tom Joy Elementary	357	320	404	453	460
175	Ida B. Wells Elementary	259	229	274	218	210
200	Chadwell Elementary	331	276	348	401	416
230	Hattie Cotton Elementary	236	223	275	249	220
120	Jere Baxter Middle	276	521	419	437	382
550	Maplewood High	797	752	713	711	685
	Totals	2902	2955	2760	2807	2700

School Number	McGavock Cluster	FY20	FY21	FY22	FY23	FY24
460	Andrew Jackson Elementary	501	425	431	483	493
265	Dupont Elementary	368	311	305	372	340
252	Dodson Elementary	374	372	368	421	440
717	Tulip Grove Elementary	537	474	444	526	550
415	Hermitage Elementary	299	270	280	328	306
420	Hickman Elementary	460	374	377	441	395
522	Ruby Major Elementary	484	425	450	547	567
530	McGavock Elementary	275	235	247	298	246
590	Napier Elementary Enhanced Option School	302	257	259	310	297
640	Pennington Elementary	291	234	257	311	306
270	Dupont-Hadley Middle	609	591	561	392	375
275	Dupont-Tyler Middle	570	535	496	314	313
260	Donelson Middle	772	728	637	440	428
730	Two Rivers Middle	409	391	397	266	253
532	McGavock High	2275	2231	2142	2112	1879
	Totals	8526	7853	7651	7561	7188
	Stratford Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
560	Dan Mills Elementary	545	535	546	608	605
455	Inglewood Elementary	207	204	207	247	223
670	Rosebank Elementary	324	281	331	412	438
755	Warner Elementary Enhanced Option School	214	216	282	402	400
510	Litton, Isaac Middle	464	422	389	302	290
705	Stratford STEM Magnet Middle	313	299	269	192	189
705	Stratford STEM Magnet High	638	634	594	603	568
	Totals	2705	2591	2618	2766	2713
	Northeast Quad Totals	**14133**	**13399**	**13029**	**13134**	**12601**

School Number	Hillsboro Cluster	FY20	FY21	FY22	FY23	FY24
380	Julia Green Elementary	445	373	403	432	492
650	Percy Priest Elementary	495	420	410	452	534
765	Waverly-Belmont	502	488	467	483	531
280	Eakin Elementary	553	466	499	525	543
715	Sylvan Park Elementary Paideia Cluster Design Center	425	382	393	451	442
563	Moore, J. T. Middle	771	694	604	529	414
770	West End Middle	500	482	440	344	332
435	Hillsboro High	1206	1254	1183	1230	1264
	Totals	4897	4559	4399	4446	4552
	Totals	9349	8745	8395	4446	8612
	Lawson Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
205	Charlotte Park Elementary	501	477	491	509	516
360	Gower Elementary	601	498	494	601	614
775	Westmeade Elementary	420	372	382	364	468
395	Harpeth Valley Elementary	700	622	606	608	727
434	Hill, H. G. Middle	699	665	600	420	434
130	Bellevue Middle	616	572	562	508	379
445	Lawson High	1093	1082	1091	1128	1257
	Totals	4630	4288	4226	4138	4395
	Overton Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
145	Norman Binkley Elementary	604	593	580	662	700
235	Crieve Hall Elementary	460	416	414	459	498
405	Haywood Elementary	620	543	566	576	553
725	Tusculum Elementary	783	668	726	665	618
370	Granbery Elementary	739	685	644	662	661
682	Shayne Elementary	758	737	707	732	696
238	Croft Middle Cluster Design Center	733	752	675	494	471
540	McMurray Middle	790	768	727	712	683
612	Oliver, Henry Middle	972	900	807	671	622
615	Overton High	2032	2009	1978	2037	1988
	Totals	8491	8071	7824	7670	7490
	Southwest Quad Totals	**18018**	**16918**	**16449**	**16254**	**16437**

School Number	Antioch Cluster	FY20	FY21	FY22	FY23	FY24
122	Lakeview Elementary Cluster Design	561	559	574	597	489
310	J. E. Moss	764	695	706	664	688
686	Smith Springs	647	668	667	719	753
575	Edison, Thomas A. Elementary	804	613	609	581	579
576	Mt. View Elementary	685	702	683	711	764
735	Una Elementary	715	680	630	747	745
577	Apollo Middle	814	762	724	693	702
498	Kennedy, J. F Middle	807	775	819	836	901
100	Margaret Allen Middle	490	430	391	265	287
110	Antioch High	1963	1890	2046	2138	2146
	Totals	**8250**	**7774**	**7849**	**7951**	**8054**
	Cane Ridge Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
225	Cole Elementary	763	802	814	790	854
184	Cane Ridge Elementary	601	604	643	742	734
278	Eagle View Elementary	642	629	635	687	691
496	A.Z. Kelley Elementary	854	740	737	707	697
552	Maxwell, Henry Elementary	591	571	558	553	540
111	Antioch Middle	787	661	642	645	699
551	Marshall, Thurgood Middle	948	877	813	747	755
182	Cane Ridge High	1852	1794	1901	1958	2042
	Totals	**7038**	**6678**	**6743**	**6829**	**7012**
	Glencliff Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
308	Fall-Hamilton Elem. Enhanced Option School	317	294	293	290	258
345	Glenview Elementary	633	561	543	611	631
790	Whitsitt Elementary	449	424	414	483	495
320	Glencliff Elementary	603	522	539	529	523
335	Glengarry Elementary	398	375	360	362	360
618	Paragon Mills Elementary	598	535	581	568	524
805	Wright Middle	803	795	750	687	665
325	Glencliff High	1208	1085	1127	1194	1110
	Totals	**5009**	**4591**	**4607**	**4724**	**4566**
	Southeast QuadTotals	**20297**	**19043**	**19199**	**19504**	**19632**

School Number	Lottery Schools	FY20	FY21	FY22	FY23	FY24
185	Carter-Lawrence Elementary Magnet	274	203	181	186	201
330	Glendale Spanish Immersion Cluster Design Center	441	425	425	407	440
451	Hull-Jackson Montessori Magnet	434	403	375	412	362
520	Lockeland Elementary Cluster Design Center	291	289	289	314	322
690	Stanford Elementary Montessori Cluster Design Center	407	394	389	434	433
296	East Nashville Magnet (MS)	330	350	328	261	291
410	Head Middle Magnet	564	574	552	520	561
555	Meigs Magnet Middle	693	688	689	692	694
675	Rose Park Middle Math/Science Magnet	440	458	401	382	390
783	Creswell, Isaiah T. Middle Arts Magnet	361	321	269	276	306
290	East Literature Magnet High	679	653	641	612	563
450	Hume-Fogg Magnet High	906	907	894	898	894
497	Martin Luther King, Jr. Magnet High	1278	1275	1251	1211	1220
242	Nashville School of the Arts Magnet High	578	600	610	622	578
	Lottery School Totals	**7676**	**7540**	**7294**	**7227**	**7255**
	Specialty Schools	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
419	Cambridge ELC	135	102	129	133	130
186	Casa Azafran	85	41	78	103	73
152	Ivanetta H. Davis Early Learning Center	155	89	135	146	146
681	Ross Early Learning Center	222	116	196	243	210
448	Cora Howe	81	69	64	73	76
397	Harris-Hillman	139	126	145	157	188
585	Murrell at Glenn	45	38	32	32	35
142	Nashville Big Picture School High	149	156	145	146	120
562	MNPS Early College	181	160	191	180	161
748	MNPS Virtual School	89	94	292	194	154
480	Johnson ALC	132	47	38	140	96
116	Bass, W.A. ALC	87	49	27	92	118
117	Transition High school	4	4	19	19	23
422	The Academy at Hickory Hollow	72	76	63	77	61
211	The Academy at Old Cockrill	64	62	60	41	31
613	The Academy at Opry Mills	48	40	30	30	31
	Specialty School Totals	**1747**	**1269**	**1644**	**1806**	**1653**
	District Total	**71478**	**67769**	**66725**	**67178**	**66790**

School Number	Charter Schools	FY20	FY21	FY22	FY23	FY24
179	Aventura				99	204
181	Cameron College Prep	721	697	647	506	508
592	Nashville Classical	443	484	522	528	531
593	Nashville Classical II					48
286	East End Prep	906	862	811	754	740
305	Explore Community School	432	497	506	537	566
457	Intrepid College Prep	699	890	827	854	834
502	KIPP Academy Nashville	378	391	364	376	360
504	KIPP HS	430	480	465	469	426
503	KIPP Nashville Collegiate Prep	349	365	316	325	326
499	KIPP Academy Nashville ES	402	433	335	329	283
501	KIPP Nashville ES	336	450	385	408	361
509	KA @ The Crossings	190	117	103	550	520
508	LEAD Academy	453	475	470	480	504
507	LEAD Academy Prep SE	797	875	846	826	854
517	Liberty Collegiate Academy	419	450	350	307	266
660	RePublic High School	629	648	665	622	627
594	Nashville Prep	284	343	225	204	216
652	Purpose Prep	364	405	348	392	423
667	Rocketship Nashville Northeast	490	489	448	493	469
668	Rocketship United	550	578	553	474	477
687	Smithson-Craighead Academy	206	217	235	317	311
695	STEM Prep Academy	522	451	507	516	505
696	Stem Prep High School	488	487	517	531	506
712	Strive Collegiate Academy	377	350	334	283	205
743	Valor Flagship Academy	951	1193	1354	1407	1410
744	Valor Voyager Academy	494	531	495	501	518
	Charter Totals	12852	13422	12926	13,088	12998
	Grand Total	**84330**	**81191**	**79651**	**80,266**	**79788**

School Number	Achievement School District (ASD)\Public Charter Commission (PCC) Schools	FY20	FY21	FY22	FY23	FY24
118	Brick Church College Prep	337	327	270	228	215
601	Neely's Bend College Prep	523	485	466	366	307
999	KIPP Antioch College Prep ES	297	450	566	648	654
999	KIPP Antioch College Prep MS	125	250	396	487	495
	KIPP Antioch College Prep HS					120
999	Nashville Collegiate Prep K-8			470	413	473
	Rocketship Dream Elementary				335	360
	Tennessee Nature Academy					125
	ASD/SBE Totals	1282	1512	2168	2,477	2749
	MNPS Enrolment Total	85612	82703	81819	82743	82537



MNPS and Its Budget

Basis of Budgeting and Accounting - All funds are budgeted annually using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are available when they are collectible within the fiscal year or soon enough thereafter to pay liabilities of that year (collected within 60 days of the end of the fiscal year). Property taxes, franchise taxes, licenses, interest, and certain portions of special assessments associated with the fiscal year are accrued. All other revenue items are measurable and available only when MNPS receives the cash.

Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to non-vested sick pay, compensated absences and other long-term commitments and contingencies, are recorded only when payment is due.

Actual revenues and expenditures of governmental funds are presented using the same modified accrual basis. Actual revenues and expenditures of proprietary funds are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year in which the levy is assessed. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

• Accounting and financial reporting shall conform to generally accepted accounting principles (GAAP) for governments as promulgated by the Governmental Accounting Standards Board (GASB), the Federal Office of Management and Budget, the Federal Comptroller General, and the State of Tennessee.



• Current operating costs will be financed by current operating revenues. Only capital goods will be financed by long-term debt, and then, only as provided by the Charter. MNPS shall refrain from using nonrecurring revenue to fund ongoing operations of the operating fund. Nonrecurring revenue shall be those funds not normally accrued to the benefit of the operating funds each year, including transfers from special, enterprise, and internal service funds. Any nonrecurring revenue received shall be utilized to fund activities that do not require ongoing funding or to build reserves.

Partnerships with the Nashville Public Education Foundation, Pencil Project and local corporate sponsors provide a small but consistent funding source. MNPS also receives tuition payments from out of county students as well as some students enrolled at the MNPS Virtual School. To protect the financial position of Metro government in the event of unexpected emergencies or unforeseen downturns in revenue collection, fund balances will not be

appropriated in any budgetary fund unless the audited unreserved undesignated fund balances of that fund are at least 5% of the fund's budgeted expenditures (Resolution R89-959 adopted 11/21/1991).

• The government will strive to maximize service efficiency and effectiveness to its citizen taxpayers in a manner consistent with practices of sound financial management.

• Revenue estimates will be realistic and accurate without being optimistic. Operationally, this means that estimates will be based on objective judgment and should be 95% to 100% of actual collections without exceeding those actual collections.

• MNPS will not commit to programs with significant future costs without first identifying those costs and the sources of funds to finance those programs.

• Generally, MNPS will not use local funding to make up for lost state and federal categorical grants.

• Adjustments and amendments to the operating budget will be done in accordance with provisions of Article 6 of the Charter.

• Staffing levels will be limited to final budgeted position counts and FTEs. Exceptions to this policy (as for new grant-funded staff) are strictly regulated by the Metro Finance Department.

• USD tax-supported debt will be no more than 15% of the total assessed valuation of USD property, per § 7.08 of the Charter.

• Capital expenditures are authorized through an annual Capital Plan. Major capital expenditures for General Fund departments shall be funded through the issuance of bonds or notes. Capital expenditures for grants will be made through the grant’s operating budget. Capital expenditures for enterprise and internal service fund operations will be made from those funds.

• Metro government will control costs by appropriate competitive bidding (as specified in the purchasing ordinance).

• Investments shall be made in conformance with the government’s investment policy (available at www.nashville.gov) and instructions given to the government’s investment manager. Those documents establish a hierarchy of objectives of (1) preserving principal, (2) maintaining liquidity, and (3) maximizing return. They also define allowable types of investments, required collateralization, custody, internal controls, diversification, and operation of the Metro investment pool.

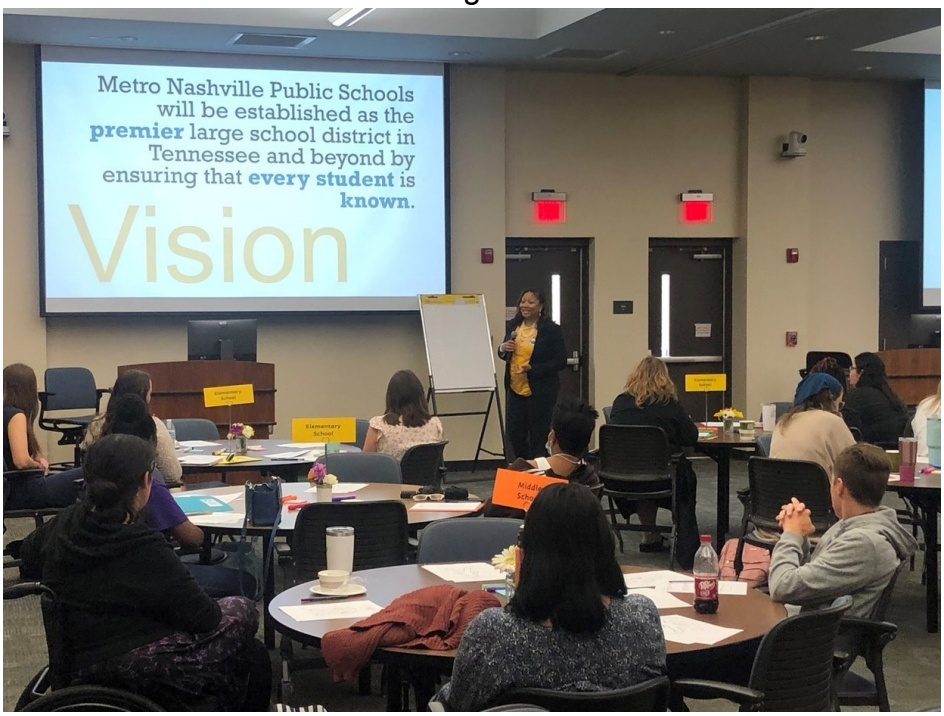
*Source: FY24 Metro Nashville Budget Book

Discussion of MNPS Fund Activity

The past several years have been a tumultuous period for MNPS following the global pandemic. Increased funding has been available to MNPS through Federal ESSER funding and a property tax increase that was passed by Metro Council for FY21. These resources have been much needed during the recent period with higher inflation rates. MNPS has been able to increase compensation for employees and provide additional classroom support during the past several years.

During recent years, the Nashville area has experienced significant population growth. This growth has coincided with a shift from families with school age children to more young adults without children. Consequently, despite the population growth, student enrollment in Davidson County has decreased slightly. MNPS Leaders are hopeful that enrollment will increase as program enhancements and academic achievement continue to improve.

MNPS teacher pay has been increased to become the highest in the State of Tennessee while MNPS has also launched initiatives to provide increased social and emotional support to students. During the fall of 2020, the district implemented remote learning by distributing laptops to every K-12 student. To maintain this $27 million investment, MNPS has committed to utilize and update these devices for approximately $8 million per year.



The Operating Budget is the largest and most complicated budget that MNPS leaders oversee. Metro Government has increased funding allocations to Schools by amounts well above historical norms recently with increases of around $100 million each year for the past three years. These sorts of increases may not be sustained as tax revenue growth may level out in future years.

Nutrition Services Fund expenditures have increased significantly during recent years as labor costs continue to grow. Metro Government has instituted a $15 per hour minimum wage for all employees. Funds have been provided to supplement these wage increases and the expectation is that this support will continue to be necessary. Traditional revenue and reimbursement rates have not kept pace with recent expense growth. The Nutrition

Services team intends to adjust their operations to reduce non-labor expenditures and leverage grants, Federal Government programs and other revenue sources to meet the evolving needs of MNPS students.

The Debt Service Fund has experienced increased revenue as sales tax collections have continued to grow. Property tax collections have also increased as a result of a 34% increase in property tax assessment. Also, Metro Government restructured its debt in FY 2021 when they retired the General Obligation Improvements Bond Series 2021C, which caused a 177% one-time increase in expenditures. While interest rate protection strategies are in place, the recent rise in interest rates has caused debt services expenses to increase somewhat. Revenue and expenses are discussed in more detail in the Debt Issuance section of this report. The budget for expenditures in upcoming years is more closely aligned with previous levels.



The Federal, State and Local Grants Fund has been most heavily impacted by the pandemic. As a result of the American Rescue Plan Act and other pandemic related government spending, revenue and expenses peaked in FY 2022 and began trending toward historical levels since then. It is anticipated that spending will remain at elevated levels until at least FY 2025.

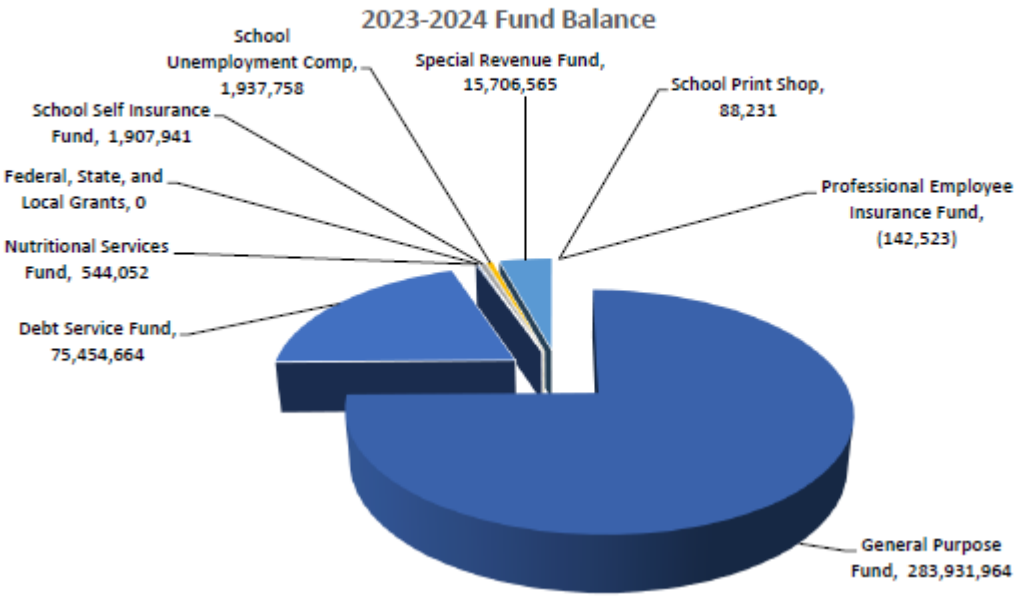
The Professional Employee Insurance Fund provides funding for group life, medical, disability income, tax deferred annuities and other employee benefits. Spending on health and dental claims has increased significantly year over year similar to the national trend. This is a self-sustaining fund, but transfers from other Government funds have been required to meet expenses recently. Future premium increases are anticipated so that this fund will have available revenue to offset expenses. All other Funds combined account for 1% of the MNPS budget and have not experienced noteworthy activity.

According to Metro Government guidelines, fund balances should be an amount equal to or greater than five percent of the annual budget. For most MNPS funds, this guideline has been achieved as a result of the recent revenue increases. Collectively, MNPS fund balances increased more than five-fold between FY20 ($65.1 million) and FY22 ($329.3 million). Fund balance growth has moderated since FY22 and is expected to be minimal going forward.

Metro Nashville Public Schools
Eight-year Summary Comparison of Ending Fund Balances
As of June 30th, 2023

	2019-2020 Actual	2020-2021 Actual	2021-2022 Current	2022-2023 Budget
General Purpose Fund	29,863,493	116,022,187	246,250,616	283,931,964
Debt Service Fund	16,355,178	48,335,815	71,730,106	75,454,664
Nutritional Services Fund	2,232,483	12,338,496	2,973,929	(4,542,448)
Federal, State, and Local Grants	0	0	0	0
School Self Insurance Fund	653,119	871,917	406,648	1,603,951
School Unemployment Comp	2,773,499	1,591,892	1,699,862	1,800,296
Special Revenue Fund	0	8,540,075	10,946,164	13,683,497
School Print Shop	723,503	1,440,206	1,267,884	88,231
Professional Emp Insurance Fund	12,257,287	600,877	(8,009,442)	(55,973)
Total Balance of Funds	64,858,562	189,741,466	327,265,768	371,964,181

	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
General Purpose Fund	283,931,964	283,931,964	283,931,964	283,931,964
Debt Service Fund	75,454,664	75,454,664	75,454,664	75,454,664
Nutritional Services Fund	544,052	544,052	544,052	544,052
Federal, State, and Local Grants	0	0	0	0
School Self Insurance Fund	1,907,941	2,221,051	2,543,554	2,875,732
School Unemployment Comp	1,937,758	2,079,344	2,225,177	2,375,386
Special Revenue Fund	15,706,565	17,790,325	19,936,598	22,147,260
School Print Shop	88,231	88,231	88,231	88,231
Professional Emp Insurance Fund	(142,523)	1,459,611	4,868,741	8,380,146
Total Balance of Funds	379,428,651	383,569,241	389,592,981	395,797,433



FUND TYPES

Governmental Funds

Governmental funds are those through which most governmental functions are accounted for (general, special revenue, capital projects, debt service and permanent funds).

General Purpose Fund

The General Fund is the chief operating fund of the school district. According to Metro Government guidelines, the fund balance should be an amount equal to or greater than five percent of the annual budget.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for and the payment of general long-term debt principal and interest. According to Metro Government guidelines, the Debt Service fund balance should be an amount equal to or greater than five percent of the annual budget. According to the Metro Charter, Urban Services District (USD) tax-supported debt is limited to 15% of the total assessed valuation of USD property.

Federal, State, and Local Grants – Special Revenue

The Federal, State, and Local Grants Fund accounts for a variety of programs supporting educational activities that are supported by various State and Federal grant programs.

Non-major Governmental Funds

Nutritional Services Fund - Special Revenue

The Nutritional Services Fund accounts for the Nutritional service operations of the school system.

Capital Projects Funds – Education Capital Projects Fund

The Education Capital Projects Fund is used to account for the use of bond proceeds for the construction and equipping of various school facilities.

Proprietary funds are used to account for a government’s ongoing activities that are similar to those often found in the private sector.

School Self Insurance Fund

The School Self Insurance Fund is used to pay for general liability claims, vehicular liability claims and administrative claims that relate to schools. Premiums are paid from the school's operating budget to this fund instead of paying insurance premiums to private insurance carriers.

School Unemployment Compensation Fund

The School Unemployment Compensation Fund is used to pay for unemployment claims approved by the State's Labor Office that relate to school employees. Transfers are paid from the school's operating budget to this fund instead of paying unemployment tax to the State.

School Professional Employees' Insurance Fund

The School Professional Employees' Insurance Fund is under the administrative responsibility of Metropolitan Nashville Public Schools and is used for the accumulation of assets for the payment of self-insured medical claims.

School Special Revenue Fund

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted for expenditures for specified purposes.

School Print Shop Fund

The School Print Shop Fund is under the administrative responsibility of Metropolitan Nashville Public Schools. It is used to account for the operations of printing services and derives its revenues from internal service charges to schools and departments for printing services.

General Purpose Fund

The approved total operating budget for FY 2024 is $1,205,472,800 or a 9.2% increase from the FY 2023 amended operating budget of $1,105,502,500. The driving force behind this budget increase is the increase in property tax collections resulting from a 34% property tax increase (according to media reports). Property tax revenue to MNPS decreased from budgeted $473.8 million in FY 2023 to actual $471.4 million for FY 2023 – a .5% decrease. Sales tax revenues have exceeded budget projections since the onset of the pandemic. The MNPS share of FY 2023 sales tax collections was $364.2 million compared with a projection of $316.6 million. The higher than expected revenue has led to a significant increase to the MNPS operating fund balance. As a result of strong revenue collections, Metro Government provided a record increase in funding to Metro Schools for FY 2023. It is unlikely that revenue will continue to grow at this recent rate. Going forward, revenue growth is expected to return to a more typical 3% annual rate of increase.

Revenues:

The General Fund is the main operating fund of the school district. It is used to account for all financial resources of the Board except those required to be accounted for in other funds. FY24 local sales tax (32%), property tax (40%), and state government agencies (23%) provide the bulk of resources for the district's general fund. Other revenue accounts for the remaining 5% of the district's general fund revenue. “Other” revenue includes alcoholic beverage taxes, court fees and registration, commissions and fees, and fees for services such as vehicle emissions testing, use of park facilities and various other revenue sources.

Expenditures:

These funds are used for daily operating expenditures including Leadership and Learning (Curriculum and Instruction), Attendance and Social Services, Transportation, Operation of Plant, Maintenance of Buildings, Fixed Charges, Community Services, The Charter School Fund, Reimbursable Projects, and Administration. Recent compensation increases for MNPS have been around 6% annually which may not be sustainable based on anticipated revenue growth trends.

According to Metro Government guidelines, the fund balance for each fund should be an amount equal to five percent of the annual budget. A summary of revenue, expenses and fund balance is as follows:

Projections:

General Fund projections are based on a three percent increase on most revenue and expense line items. Leadership feels this is a conservative estimate based on long term historical trends.

Budget Administration and Management



The school board designates a Finance Committee each year to oversee the budget process. The budget process established by MNPS satisfies the requirements of Tennessee Code Annotated 49-2-203 and Tennessee Code Annotated 49-2-301. The school board has various policies related to budget development. These policies can be found here. The school board legal status and authority (policy 1.100), district goals (policy 1.700), general budget development procedures (policy 2.200) and other policies related to the process are detailed within this manual.

The Finance Committee delegates responsibility for the planning, development, implementation and monitoring of the budget to MNPS administration. For most funds related to MNPS operations, revenues and expenditures are monitored during the year and preliminary estimated budgets are created in the March/April timeframe for the upcoming fiscal year.

The Operating Budget is the largest MNPS fund and therefore the budgeting process is more rigorous. To begin the process, the Department of Budgeting & Financial Reporting distributes general instructions for preparing budgets at the department level. This information aids department leaders in preparing their individual requests.

Departments initiate the budget formation after reviewing the district's mission and goals, which drive the programs and services offered. By focusing on a clearly defined mission and measurable, concrete goals, departments can ensure that budget requests match the needs of students served. Each department sets its priorities for the coming budget year. These priorities may involve new programs or services, and/or new targets for existing programs and services. After departments have submitted their budget priorities, the Director of Schools and the executive staff review the requests to ensure alignment with MNPS goals and priorities.

The time frame for budget development is as follows:

Winter – Each department utilizes budgeting software to develop a request for positions and expenditure estimates for review by the Director of Schools and the executive staff. The Director of Schools and the executive staff evaluate each department's proposal, conduct individual departmental hearings and seek input from stakeholders to prepare the proposed budget.

Late winter - The Director of Schools presents a proposed budget to the Finance Committee of the Board of Education. The Finance Committee evaluates the proposed budget and may recommend changes. The Finance Committee will also hold a public hearing before final approval by the committee. Once passed by the Finance Committee, the proposed budget is taken to the full Board of Education. The proposed budget is voted on by the Board of Education and once approved; the budget is submitted to the Mayor.

April – The Director of Schools and the Chairman of the Board of Education present the proposed budget to the Mayor. The Mayor reviews MNPS' accomplishments and addresses

strategic issues in the context of Nashville's priorities and provides MNPS the opportunity to discuss goals for the upcoming budget year.

May 1 – City ordinance requires the Mayor and/or the Metro Finance Director present the recommended budget to the Metro Council on or before May 1. The Chairman of the Metro Budget and Finance Committee files the budget and tax levy ordinances. Metropolitan Nashville Government's Office of Management and Budget (OMB) prepares the Recommended Budget Book for Metro Council's review.

May to June – Metro Council and the Metro Budget and Finance Committee conduct public hearings with each individual department. The budget is approved on three readings, and may be amended or substituted on the third reading. OMB prepares substitute budget ordinances for the Budget and Finance Committee as required.

June 30 (or before) – The Metro Council passes the budget ordinances and the Mayor signs the budget ordinances into law. If the Metro Council fails to pass a balanced budget by June 30, the Mayor's recommended budget takes effect by default on July 1.

July 1 – June 30 – Once the budget is approved by the Metro Council, the budget documents are housed with the Director of Budgeting & Financial Reporting under the direct supervision of the Chief Financial Officer. The MNPS Department of Budgeting & Financial Reporting of MNPS prepares and distributes the final budget document in early July. The Department of Budgeting & Financial Reporting monitors departmental budgets and prepares monthly reports for the Chief Financial Officer. Budget amendment requests are submitted for transfers between major budget categories or for changes to the final appropriation amount for each budget category. These amendment requests will then be presented for approval to the MNPS Board of Education by the Director of Schools as necessary. The Department of Budgeting & Financial Reporting monitors changes as they occur.

The timeframe for other budgets is as follows:

The budget timeline for other school related funds such as Debt Service, Nutrition Services, Self Insurance Fund, etc. is significantly less rigorous than the Operating Budget. The timeframe in which the other budgets' cycle occurs is as follows:

February – Current year financial results are analyzed to determine estimates for the upcoming fiscal year.

March - Preliminary budget estimates are prepared and reviewed by appropriate MNPS leaders.

Late March/Early April – Preliminary budgets are presented to the MNPS School Board for review, evaluation and approval.

April/May – Budgets are adjusted based on revenue projections from Metro Finance and other available information.

June – Budgets are finalized and approved by the School Board and Metro Council.

Throughout the Year – Financial results are monitored and provided to MNPS leadership, the School Board and Metro Government leaders so that necessary adjustments can be made to ensure efficient operations.

MNPS Expenditures by Strategy

MNPS has instituted Priority Based Budgeting (PBB) in recent years. During FY 2024 assigned budget priorities are:

Priority	Total Amount	% of Total
School Based Budgeting	593,030,900	49.19%
Curriculum, Instruction & Assessment	152,176,800	12.62%
Operation of Plant	67,686,000	5.61%
Fixed Charges	49,862,600	4.14%
Transportation	43,944,000	3.65%
Administration	24,058,500	2.00%
Attendance & Social Services	23,781,600	1.97%
Maintenance of Buildings	23,119,500	1.92%
Transfers/Reimbursable Projects	15,417,200	1.28%
Total	**1,205,472,800**	**100.00%**

MNPS allocates the bulk of its funds through a student-based budgeting (SBB) process. Nearly half of the MNPS operating budget is allocated through the SBB process. Principals and school leaders make decisions that establish appropriate educational programming for their particular group of students.

The Charter School Transfer is the second largest budget priority for MNPS. There are 26 charter schools within Davidson County. State law requires that MNPS allocate proportional funding to charter schools based on enrollment.

Performance Management and Operational Efficiency require slightly more than 10 percent of MNPS budget dollars. This priority includes transportation, maintenance, custodial services and other support activities.

The remaining budget priorities are each responsible for less than 10 percent of the MNPS budget. Each budget owner assigns priorities to their spending as the budget year begins. The strategies and priorities are continually monitored and reviewed by MNPS Leadership to ensure efficient operations.

History of Metropolitan Nashville Public Schools

Metropolitan Nashville Public Schools officially formed in 1963 with the consolidation of the City of Nashville and Davidson County schools.

Our oldest school presently in operation is Robertson Academy, which opened in 1806. It was during that year that an Act of the United States Congress provided for an academy to be built in each of Tennessee's counties, which totaled 27 at the time. The school has operated continuously since its original opening and today serves as the center for the MNPS gifted and talented, advanced academics and exceptional education program.

In 1821, the City of Nashville began exploring the idea of public education, opening its first public school, Nashville English School, that September. This school did not remain open long, as the idea of public education was new and faced many social challenges.



Thirty years later, the city began re-exploring the establishment of a public school system. After forming a school committee and securing voter support for a tax supported public school system, Alfred Hume, a well-regarded principal of a classical school in Nashville, was sent to study public schools in other cities. Hume visited several cities, including Boston and Philadelphia, and reported his findings in August of 1852. Hume's report became the cornerstone for establishing public schools in Nashville, and in February 1855, Nashville's first public school, Hume School, opened. The school was a three-story brick building. It initially housed 12 teachers and served all grades. In 1874, high school grades were moved from Hume School to Fogg School which sat on an adjoining lot. In 1912, the schools were replaced by Hume-Fogg School which is still in use as Hume-Fogg Magnet High, serving approximately 900 students in grades 9-12.

By 1860, the Nashville Public School System had grown significantly to 35 teachers and 1,892 students. To accommodate the growing student population, Hynes School opened in 1856 and Howard School opened in 1859, thanks to donations from prominent Nashvillian Col. Andrew Hynes and educator M.H. Howard.



Hume-Fogg High School

With the exception of 1863-1865 during the Civil War, the Nashville Public School system continued to thrive, operating from 1855 until being absorbed by the Metro Nashville Public School system in 1964.

Meanwhile, for children living outside of the city of Nashville but within Davidson County, the public school story began in 1907 when the Davidson County Board of Education was created and began coordinating public schools throughout the county. Initially, Davidson County was divided into a number of individual school districts. Six schools from the original county district remain open today as MNPS schools. They include Margaret Allen (formerly Rosemont), Antioch, Jere Baxter, Bordeaux, Brick Church and Harpeth Valley.

In 1915, state law mandated the establishment of at least one high school in each Tennessee county. In accordance with the new law, Davidson County Schools established a three-year high school next door to Eastland School, called Eastland High School. One year after opening, the school added a fourth year and was renamed Central High School. The first graduation ceremonies for Central High were held in May 1918, with 19 students graduating. Up until that point, students living in Davidson County could attend Hume-Fogg High School, or its predecessor, or enrolled in a private school. Central High was phased out in 1971.

For more than half a century, the two school systems operated side by side, but completely separate. In 1962, with the creation of a single metropolitan government for Nashville and Davidson County, the two school systems were merged into one. However, for the first two years, the systems functioned as separate entities under a transitional board of education. It was not until July 1, 1964 that the new Metropolitan Board of Education held its first meeting, with the late Dr. John Harper Harris serving as the first Director of Schools for the Metro Nashville Public School system.



East Magnet High, formerly East High School, is one of the district's oldest buildings.

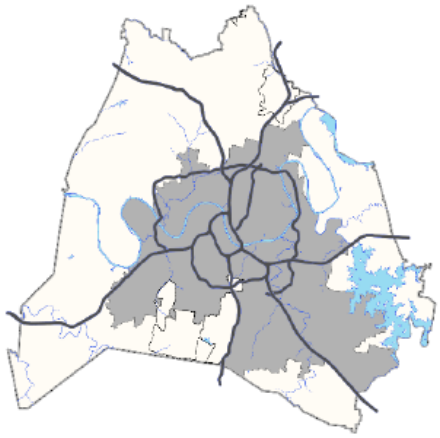
Today, MNPS is a vast and diverse school system, serving students from more than 120 different countries and speaking as many different languages. MNPS has evolved over the years into one of the most racially, ethnically, and socio-economically diverse school districts in the country.

Metropolitan Government was established in 1963 with the merger of the governments of the City of Nashville and Davidson County. Metro Nashville offers a diverse economy, strong transportation links and many institutions of higher education. As the capital of Tennessee, Nashville is the largest city in the mid-state and the hub of a state of over 7 million residents.

With a consolidated government, Metro provides all services and performs all functions normally associated with Tennessee city and county governments. This also means that the government and its budget are more complex than those of most other cities and counties. The Metro Charter requires that Metro's operating budget be divided into two districts: The General Services District (GSD) and the Urban Services District (USD). The GSD is synonymous with Davidson County; the USD is a subset of the GSD comprising the old City of Nashville plus certain areas added since the Metro form of government was adopted. The two districts have different tax rates with the USD providing more services and levying a higher tax rate.

A variety of services are provided to Metro citizens directly by the federal, state, and other local governments. This book does not cover all services. However, additional information is available from the web sites listed below:

- For federal services, see the U.S. Government site at www.usa.gov/.
- For state services, see http://www.tn.gov
- For any of the seven satellite cities within Davidson County, some basic information is provided under the listing for satellite cities in the Glossary (Appendix 2). For more current and detailed information, contact the satellite city directly.
- For additional information on the Board of Education budget, see their web site at http://www.mnps.org



General Service District (GSD)	Urban Service District (USD)
327.4 Square Miles 208,570* people General government, financial management, schools, justice administration, law enforcement and incarceration, basic fire and ambulance, regulation and inspection, social services, health, hospitals, libraries, public works, traffic control, recreation.	197.8 Square Miles 507,314* people GSD Services plus additional police protection, additional fire protection, and additional public works services including trash and recycling collection and street lighting.
*Source: U.S. Census Bureau American Community Survey 5-year estimates, the 2020 Decennial Census	

The General Services District comprises 525 square miles and approximately 716,000 people and includes the Urban Services District which is made up of 197.8 square miles and over 507,000 people. Metro Government provides general government, financial management, schools, justice administration, law enforcement and incarceration, basic fire and ambulance, regulation and inspection, social services, health, hospitals, libraries, public works, traffic control and recreation services. USD provides services including those items above along with additional police protection, additional fire protection, and additional public works (refuse collection & street lighting).

The $3.22 billion FY 2024 budget for the Metropolitan Government's six budgetary (tax-supported) funds supports a wide range of public services. This budget represents an 8.7% increase from the FY 2023 budget. Property Taxes (54%) Local Option Sales Tax (20%) Grants & Contributions (14%) All Other Revenues 12% and other sources make up the revenue sources.

In light of the COVID-19 crisis' continuing impact on Metro's revenue collections since its onset in March of FY 2020, it is important to note that what follows did not form the primary basis of FY 2024's recommended budget. The financial impact of the COVID-19 crisis, coupled with the need to restore cash and fund balances, resulted in a "crisis budget" during FY 2021, as

opposed to a budget built heavily upon Metro's past financial position. With public health, financial and economic recovery still uncertain, Metro has adapted to new norms established by the pandemic.

Understanding the various stages and associated defining characteristics of the business cycle is beneficial in determining the underlying components of growth in MNPS's revenue sources and performance implications going forward. Following the Great Recession, which immediately preceded the time frame being examined, the economy had been in a period of expansion for over 10 years, which ended abruptly due to the pandemic. This period had been marked by, among other indicators: GDP growth, new housing construction and value appreciation, increased consumer confidence and low unemployment; and can be traced in the previously prominent upward trend of total revenue.

Benefitting from these economic strengths, as well as state level changes in rates and Metro's population growth are intergovernmental revenues, as this growth often determines the basis for allocation among municipalities. Fees and user charges and local option sales tax revenue had also both shown typical post-recession growth, the result of the aforementioned increase in consumer confidence and higher discretionary income. However, accompanying the pandemic, a sharp contraction in economic activity and subsequent revenue collections has altered Metro's previously well-established financial footing.

The pandemic's impact has far exceeded the presence of potential threats to the viability of certain revenue sources that had already inherently existed; the result of natural ties to the state and national economy in general, policy and administration changes at all three levels, as well as uncertainty with respect to the stability of revenues reliant on the tourism industry in particular. Despite this, the stability afforded by Metro's appreciating property values, Federal stimulus and consumption shifts played critical roles in helping to reduce some of the pandemic's impact experienced to end FY 2020. Examining avenues for increased diversification of Metro's revenue streams would help to offset potential sluggish performance in certain revenue categories during similar economic events in the future.

- SOURCE: Metro Nashville Fiscal Year 2023 Operating Budget Book

CAPITAL IMPROVEMENT BUDGET AND CAPITAL PLAN PROCESS

CAPITAL IMPROVEMENTS BUDGET AND CAPITAL PLAN PROCESS

Capital improvements (capital expenditures) are any expenses requiring Metro Council authorization regarding the acquisition, replacement construction, renovation or modification of any land, building, or equipment, that has a useful life expectancy of ten years or greater. Capital improvements are planned and authorized in a process that is related to, but independent from, the operating budget approval process.



Hillsboro High School recently completed an $88 million full renovation and addition.

The Capital Improvements Budget

As specified in § 6.13 of the Metro Charter, the Capital Improvements Budget (CIB) must be prepared annually to "include a program of proposed capital expenditures for the ensuing fiscal year…." The capital improvements program is a tool for implementing long-range policies of the General Plan through timely scheduling of infrastructure and facilities in coordination with general development needs. The CIB is prepared annually by Metro Nashville's Planning and Finance Department.

Government departments submit project requests to the planning staff. The Finance Director and staff along with the Mayor review the requests, edit as needed and then submit a recommended CIB to the Council by May 15 each year. The Council has 30 days to review, amend, and must approve by June 15.

Each year, Metro Council approves capital improvement projects for Metro Nashville Public Schools buildings. Upon Board approval, a local Nashville architect will be commissioned to design the improvement to the school on behalf of the Metro Nashville Board of Education. The facility planning and construction office oversees the design to ensure the Board's understanding of the project scope is achieved. Once the design is complete, the project is bid to qualified General Contractors and a construction contract is granted for the work.

2023 APPROVED CONSTRUCTION PROJECTS:

- Lakeview Elementary Replacement Facility
- Paragon Mills Elementary Addition & Renovation
- Percy Priest Elementary Replacement
- High School Competition Artificial Turf Fields
- District-Wide Projects

2022 APPROVED CONSTRUCTION PROJECTS:

- Hunters Lane Track and Stadium Upgrades
- Haywood Elementary Addition & Renovation (Design Services Only)
- Hillwood High School (Partial Funding – Furniture and Building Completion)
- Paragon Mills Elementary Addition & Renovation (Design Services Only)
- Percy Priest Elementary Replacement (Design Services)
- District-Wide Projects

2021 APPROVED CONSTRUCTION PROJECTS:

- Cane Ridge High School Addition
- Middle School for the Cane Ridge Cluster (Design Services only)
- Hillwood High School (Partial Funding - Building Shell)
- District-Wide Projects

2020 APPROVED CONSTRUCTION PROJECTS:

- Goodlettsville Elementary School
- Lakeview Elementary School (Design Services only)
- Pearl Cohn High School
- District-Wide Projects

2019 APPROVED CONSTRUCTION PROJECTS:

- Hillwood High School (Partial Funding - Sitework only)
- District-Wide Projects

FUNDING SUMMARY: Capital Projects

Cane Ridge Cluster Middle School

Year	Budget	Remaining
FY21	$4,280,000	$3,207,737.02

Cane Ridge High School Addition

Year	Budget	Remaining
FY21	$18,840,000	$12,215,601.80

Goodlettsville Elementary School

Year	Budget	Remaining
FY20	$27,410,000	$2,777,073.22

Haywood Elementary School

Year	Budget	Remaining
FY22	$2,400,000	$1,768,653.57

High School Competition Turf Fields

Year	Budget	Remaining
FY23	$3,000,000	$2,854,301.15

Hillwood High School

Year	Budget	Remaining
FY22	$29,000,000	$9,872,679.45
FY21	$100,000,000	$4,529,883.99
FY19	$10,000,000	$241,895.34
FY17	$2,250,000	$0
FY16	$1,754,113	$0
Total	$143,004,113	$14,644,458.78

Hunters Lane Track and Stadium Upgrades

Year	Budget	Remaining
FY23	$2,870,000	$2,163,714.34

Lakeview Elementary School

Year	Budget	Remaining
FY23	$39,320,000	$39,320,000.00
FY20	$2,400,000	$1,316,280.38
Total	$41,720,000	$40,636,280.38

Paragon Mills Elementary School

Year	Budget	Remaining
FY23	$33,420,000	$33,420,000
FY22	$2,930,000	$1,450,418.37
Total	$36,350,000	$34,870,418.37

Pearl Cohn High School

Year	Budget	Remaining
FY20	$1,240,000	$157,571.50

Percy Priest Elementary School

Year	Budget	Remaining
FY23	$39,280,000	$39,280,000
FY22	$3,000,000	$1,667,607.07
Total	$42,280,000	$40,947,607.07

FUNDING SUMMARY: Select District-Wide Projects

ADA Compliance

Year	Budget	Remaining
FY23	$200,000	$200,000.00
FY22	$500,000	$449,873.00
FY21	$1,000,000	($24,999.73)
FY20	$500,000	$8,702.33
FY19	$400,000	$0
FY18	$100,000	$0
FY17	$500,000	$0
FY16	$500,000	$0
Total	$3,775,000	$633,575.60

Environmental Remediation

Year	Budget	Remaining
FY23	$100,000	$100,000
FY22	$925,000	$688,072.18
FY21	$250,000	$28,256.77
FY20	$200,000	$10,06.37
FY19	$0	$0
FY18	$100,000	$0
FY17	$110,000	$0
FY16	$0	$0
Total	$1,685,000	$826,335.32

HVAC Upgrades

Year	Budget	Remaining
FY23	$11,675,000	$11,675,000
FY22	$0	$0
FY21	$61,600,000	$9,679925.58
FY20	$20,700,000	$15,422,492.46
FY19	$9,900,000	$0.03
FY18	$7,300,000	$0
FY17	$11,300,014	$0
FY16	$4,099,679	$0
Total	$126,574,693	$36,777,418.07

2023 APPROVED CONSTRUCTION PROJECTS:

The three elementary schools funded in 2023 are described below in the funding year where their design was awarded. The awarded funds for artificial turf fields outfitted three MNPS high school football fields with artificial turf starting with Pearl-Cohn, Whites Creek, and East High Schools. Additional funding will be requested for the remaining high schools in future capital improvement budgets.

MNPS Project K-5, 6-8 Configuration	Project Type	# Portables (Classrooms)	School Board District	Council District	Bldg. Area (Sq. Ft.)	Campus Size (Acres)	Fiscal Year 2022-2023
Alex Green Elementary	Addition (80)	6 (6)	1	3	59,716	10.29	$9,480,000
Antioch Early Learning Hub	Design Fees Only						$1,460,000
Cane Ridge Cluster Elementary (Burkitt Ridge)	New (600)		2	32			$63,460,000
Haywood Elementary	Renovation	7 (2)	2	30	88,925	11.87	$45,890,000
Lakeview Elementary	Replace (800)	5 (2)	6	29	83,429	11.46	$53,010,000
MNPS PreK additions (Various Schools)	Addition						$25,600,000
Overton Cluster Elementary	New (600)		2	27			$52,490,000
Paragon Mills Elementary	Renovation	9 (1)	6	26	76,497	7.89	$47,040,000
Percy Priest Elementary	Replace (600)	3 (1)	8	34	59,418	9.90	$49,630,000
Robert E. Lillard - Community Achieves Support Hub	Renovation		1	1	62,982	11.50	$7,050,000
Support Center for Family Information & Employee	Design Only			17			$1,320,000
The Cohn Center - My Digital Future Space	Renovation		9	24	135,357	2.38	$3,110,000
Westmeade Elementary	Replace (800)	6 (4)	9	23	53,296	9.72	$55,040,000

2022 APPROVED CONSTRUCTION PROJECTS:

Hunters Lane Track and Stadium Upgrades:

The project includes site construction to upgrade the track to be an 8-lane 400m track. The project includes needed ADA upgrades to bring the stadium into compliance with federal regulations for accessibility.

Haywood Elementary Addition & Renovation (Design Services Only):

An Addition and renovation are being planned for Haywood Elementary to upgrade the existing school and add square footage to accommodate the transition of fifth grade to the school. The project plans to replace the undersized cafeteria and provide additional classrooms and administrative space to support the diverse needs of the students and staff at the school. The site is also planned to be reconfigured to allow additional traffic to stack on site for arrival and dismissal and separate the bus traffic from the car traffic.

Hillwood High School (Partial Funding – Furniture and Building Completion):

This project award represents the final installment of funding to complete construction on the building as well as procure furniture and equipment for the school. See below for additional information.

Paragon Mills Elementary Addition & Renovation (Design Services Only)

An addition and renovation is planned for Paragon Mills Elementary to upgrade the existing school and add square footage to accommodate the fifth grade transition and future school growth. The project is designed to replace the aging classroom pod building and provide additional classrooms and administrative space to support the diverse needs of students and staff. A new cafeteria and stage are also planned for the school along with new classrooms for Pre-K. The site will also be reconfigured to allow traffic to stack on site for arrival and dismissal and separate bus traffic from car traffic.



Percy Priest Elementary Replacement (Design Services)

The project planned for Percy Priest Elementary includes building a new elementary school on the existing playground/park area behind the school and demolishing the old building. A new playground and park area will be constructed where the current building is located. The new school will be designed for 800 students to accommodate both 5th grade and Pre-K in the school as well as anticipated growth.



2021 APPROVED CONSTRUCTION PROJECTS:

Hillwood High School:

A Replacement Facility for Hillwood High School is being designed for the 274-acre site in Bellevue at the former Hope Park Church location. The new school facility will serve a 1,600-student body in five Career Academies. The building will include modern learning environments that are flexible and technology rich. The 3-story building will be situated on the site along with a new sports complex, parking, and bus access areas.

The design concept for this new high school draws inspiration from the history and natural beauty of its location. Adjacent to the Harpeth River, the site was a historic crossroads of industry and commerce where rail lines and roads carried early settlers west and returned raw materials, including timber and Tennessee limestone, east to Nashville.

The school actively engages with the natural beauty of the hills, forest, river, and meadows that define the site. Sculpted by and set into the topography of the site, terraced academic levels open onto landscaped courtyards and outdoor terraces. Full-height glazing in the commons and cafeteria allows abundant natural light to energize the space while framing courtyard views and expansive vistas of the rolling site.

Drawing on the site's history as a place of meeting and passage, the design for Hillwood establishes a crossroads of learning, bringing together students from diverse backgrounds through the school's five professional academies. Situated along ample corridors and open stairs, each academy's unique focus and work is on display for all students to experience, simultaneously projecting an individual "house" identity while inviting inquisitive students to continue to explore and learn.

To mitigate environmental disruption to the rolling landscape, athletic facilities - with their large field footprints – are sited in lower, flatter zones. In addition, low-impact development strategies employ natural grasses and plant typologies that emulate the natural site hydrology while rainwater is captured for toilet flushing or diverted to bioretention areas that display sustainability as a learning opportunity.

The building is oriented to take advantage of solar exposure to control thermal comfort while minimizing glare.



2020 APPROVED CONSTRUCTION PROJECTS:

Goodlettsville Elementary School

Goodlettsville Elementary will be demolished to make way for a new school facility slated to open in August of 2023. While the building is under construction, the students of Goodlettsville Elementary will attend school at the former Gra-Mar Middle School. The new school will be constructed to support 540 students in grades Pre-K through 5th grade and include design elements to support student's sensory experience.



Lakeview Elementary School:

Lakeview Elementary School will be torn down to make way for a replacement elementary school to be built on the existing school site. The new school building will be built to accommodate 800 students in grades Pre-K through 5th grade. The project will include multiple phases of building and demolition over several years to complete the work.



Cane Ridge Middle School:

A new Middle School will be constructed in the Cane Ridge Cluster to accommodate 600 students in grades 6th through 8th. The school will serve students from both Eagle View and Cane Ridge Elementary Schools. The new school will alleviate overcrowding at Antioch Middle School.

Cane Ridge High School:

Cane Ridge High School will receive a 24-classroom addition to make space for additional teachers expected to be needed as student enrollment increases in the coming years. The project will also include technology upgrades to all existing classrooms in the building.

RECENTLY COMPLETED PROJECTS:

Antioch High School:

This project includes a 20-classroom addition to Antioch High School. This project will provide permanent space for classes currently held in portable buildings.



Crieve Hall Elementary School:

This project includes an addition of 8 classrooms and the construction of a new library. The cafeteria will also be expanded. Other support functions will be added to the building as part of this work.



Eagle View Elementary School:

This is a new elementary school planned for 800 students. The school is being constructed on Eagle View Blvd in Antioch. This facility has achieved LEED Gold accreditation.



East Nashville Magnet High School:

This project added new bleachers to the football/track facility. A new building will be constructed with a concession stand, press box, restrooms, and a ticket booth. A new PA system and scoreboard will also be added. The final component of this project is site work including fencing, sidewalks, and ADA compliant access ramps.



Glencliff High School:

This project consists of the construction of a new 400-meter track. The concession stand and restroom building will also be torn down and replaced. The new building will include a ticket booth and alumni room. The final component of this project is sitework including fencing, sidewalks, stairs, and ADA compliant ramps.



Hume-Fogg Magnet High School:

This is a complete renovation of the existing school facility. The new design is in keeping with the design guidelines of the Downtown Historic Commission. Existing hardwood floors and plaster ceilings have been kept intact as much as possible for the new design. Many original window spaces remain, but will be re-done with new energy efficient windows that are in keeping with the original design aesthetic. This project includes new lighting, technology infrastructure, new electrical, plumbing and HVAC.



Martin Luther King Jr Magnet High School:

This is phase II of the renovation and expansion of MLK. The project includes the expansion of the cafeteria, kitchen, and adjacent commons area. Athletic locker rooms have been expanded and the music program will gain a new home. The project also renovated most of the existing school to upgrade HVAC, plumbing, and electrical systems.



McMurray Middle School

This project is a facility modernization including updated HVAC, electrical, plumbing, and renovated finishes throughout. The building is reconfigured for better flow and efficient use of space. There is a small addition to allow for an expanded administration area.



Overton High School:

This project is a complete facility renovation and classroom additions. The building is modernized and received new windows, HVAC system, and lighting. The cafeteria Is expanded along with the library and administrative areas.



Pennington Elementary School:

This project is the second phase of work at Pennington Elementary School. Following the addition of classrooms to the school, the remainder of the school has been renovated. The facility renovation includes new HVAC, upgraded electrical and plumbing, new windows, and renovated finishes.



Rosebank Elementary School:

This project is a complete facility renovation. The building has been modernized and received a new HVAC system, windows and lighting. The cafeteria will be expanded along with the kitchen. The library is expanded and modernized as well.



Financial Section



MNPS Budget Summary

During FY 2023-2024, Metropolitan Nashville Public Schools will operate 160 schools/programs, serving more than 82,500 students ages 3 and older, and employ more than 10,970 support and certificated staff. The district manages several different fund categories: governmental funds, non-major governmental funds, and proprietary funds. Its revenue and expenditures can be classified into various types. Below are graphs depicting revenue and expenditures by fund and account type: Metro Nashville Public Schools receives revenue from state, local and Federal sources.

The pandemic which caused MNPS to truncate FY 2020 operations, continues to impact financial results. Student enrollment has declined from 84,226 in FY ’20 to 82,537 in FY ’24. Meanwhile, revenue has increased due to a property tax increase that took effect at the beginning of FY 2021 and sales tax collections that have been stronger than recent projections. Davidson County continues to experience population growth but that growth has not generated an increase in the number of school-aged children. Housing prices are a factor that is frequently cited as a reason for this enrollment decline. Whether it’s the cost of housing or other factors, enrollment declines and the competition for students continues to intensify. The State of Tennessee has recently passed legislation providing funding for up to ten thousand students to subsidize private school tuition. This funding would have otherwise gone to the operation of public schools. The impact of this new legislation is not clear at this time, but it is a concerning development for Tennessee public school districts. As options increase for students and their families, the quality of education provided by MNPS has become as important as ever for maximizing opportunities for young people in the community as well as maximizing economies of scale for School operations.

MNPS has increased teacher pay so that our teachers are the best paid public school teachers in Tennessee. The focus throughout the organization is for every student to be known and that each student experiences an educational program catered to their unique needs.



Discussion of MNPS Fund Activity

The past several years have been a tumultuous period for MNPS including budgetary challenges followed by a global pandemic. Metro Government as a whole faced significant issues as of March 2020 as governing authorities began to respond in earnest to COVID-19. Metro Council requested that all government departments restrict spending

as much as possible with the expectation that revenue collections would fall to extremely low levels at the end of FY ’20. Metro Council passed a “crisis budget” for FY ’21 which included a 34% property tax increase partly to offset the anticipated decline in sales tax collections.

During recent years, the Nashville area has experienced dramatic population growth. This growth has coincided with a shift from families with school age children to more young adults without children. Consequently, student enrollment in Davidson County has declined slightly since 2017. MNPS Leaders are hopeful that enrollment will increase as program improvements and academic achievement continue to improve.

MNPS has launched initiatives to provide increased social-emotional support to students and improve MNPS teacher pay to the highest in the State of Tennessee. During the recent health crisis, the primary concern of MNPS Leadership has been student and staff health and safety. The district implemented remote learning by distributing laptops to every K-12 student. In the fall of 2020, MNPS spent $27 million on this program and has committed to utilize and update these devices for approximately $8 million per year.



The Operating Budget is the largest and most complicated budget that MNPS leaders oversee. Metro Government has increased funding allocations to Schools by amounts well above historical norms recently with increases around $100 million each year for the past three years. These sort of increases may not be sustained as tax revenue growth may level out in future years.

Nutrition Services Fund expenditures have increased significantly during recent years as labor costs continue to grow. Metro Government has instituted a $15 per hour minimum wage for all employees. Funds have been provided to supplement these wage increases and the expectation is that this support will continue to be necessary. Traditional revenue and reimbursement rates have not kept pace with recent expense growth. The Nutrition Services team intends to adjust their operations to reduce non-labor expenditures and leverage grants, Federal Government programs and other revenue sources to meet the evolving needs of MNPS students.

The Debt Service Fund has experienced increased revenue as sales tax collections have continued to grow. Property tax collections have also increased as a result of a 34% increase in property tax assessment. Also, Metro Government restructured its debt in FY 2021 when they retired the General Obligation Improvements Bond Series 2021C, which caused a 177% increase in expenditures. While interest rate protection strategies are in place, the recent rise in interest rates has caused debt services expenses to increase

somewhat. Revenue and expenses are discussed in more detail in the Debt Issuance section of this report. The budget for expenditures in upcoming years is more closely aligned with previous levels.

The Federal, State and Local Grants Fund has been most heavily impacted by the pandemic. As a result of the American Rescue Plan Act and other pandemic related government spending, revenue and expenses peaked in FY 2022 and began trending toward historical levels since then. It is anticipated that spending will remain at elevated levels until at least FY 2025.

The Professional Employee Insurance Fund provides funding for group life, medical, disability income, tax deferred annuities and other employee benefits. Spending on health and dental claims has increased significantly year over year similar to the national trend. This is a self-sustaining fund, but transfers from other Government funds have been required to meet expenses recently. Future premium increases are anticipated so that this fund will have available revenue to offset expenses. All other Funds combined account for 1% of the MNPS budget and have not experienced noteworthy activity.

MNPS All Funds Discussion

MNPS revenue has grown dramatically over the past few years as a result of the following three primary factors: 1) Increased federal funding in response to the COVID-19 pandemic 2) A 34% property tax increase that Metro Council passed at the beginning of FY21 and 3) An increase in Local Option Sales Tax revenue as economic activity increased as pandemic concerns subsided since FY21. Revenue increased by almost 38% for FY22 compared to FY20, but growth has begun to subside since FY22. Revenue projections for FY24 through FY27 reflect decreases or very slight annual revenue growth during the coming years. MNPS is likely to request additional funding from Local government as an offset to the loss in funding from other sources, but it remains to be seen how Metro Government officials will respond.

According to Metro Government guidelines, fund balances should be an amount equal to or greater than five percent of the annual budget. For most MNPS funds, this guideline has been achieved as a result of the recent revenue increases. Collectively, MNPS fund balances increased more than five-fold between FY20 ($65.1 million) and FY22 ($329.3 million). Fund balance growth has moderated since FY22 and is expected to be minimal going forward.

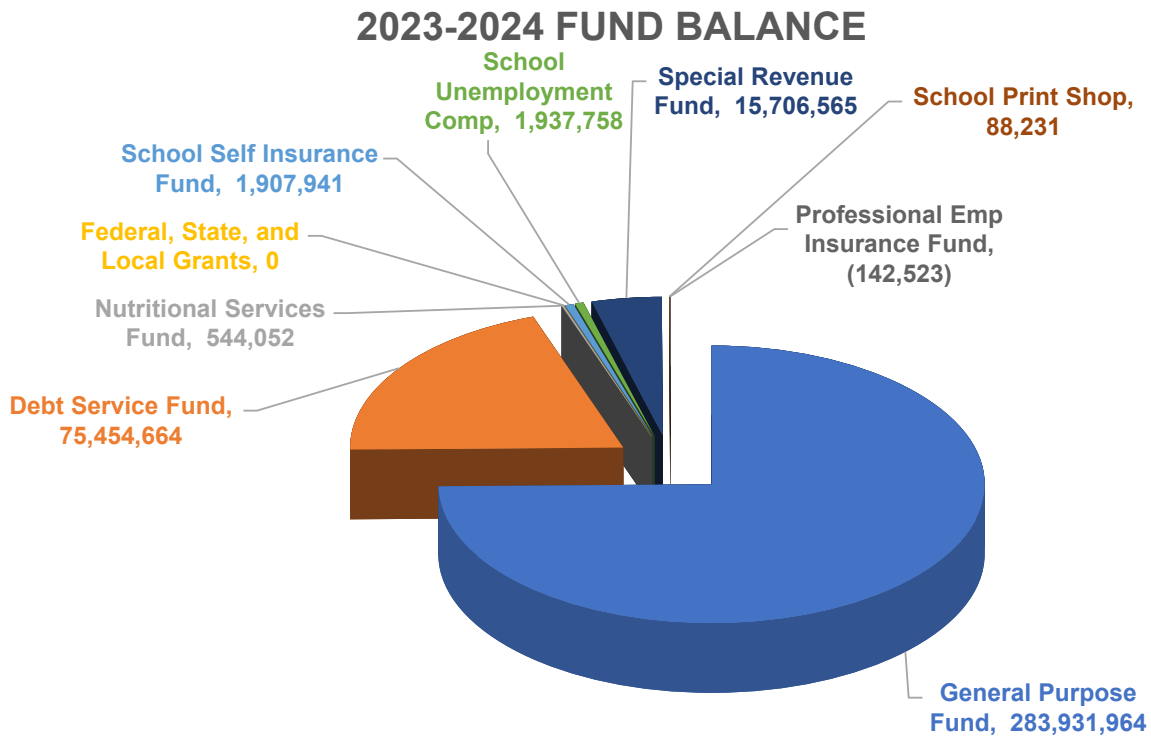
The State's education funding initiative (TISA) went into effect for FY24. Projections show a consistent level of annual funding from TISA for MNPS but State funding has trended lower during recent years. The State considers each local community's ability to generate funds on its own as a factor in determining how much funding is distributed to each school district in Tennessee. Because Metro Nashville has a large, diverse, growing tax base, fewer State dollars have been allocated to Nashville over time. Less than ten years ago, funding for the MNPS Operating fund was about 10% from Federal funds and grants with the remainder split nearly equally between Sales Taxes, Property Taxes and State funding. As Federal funding related to the pandemic ends for FY25, projected funding for the Operating Fund is 38% property taxes, 30% sales taxes, 21% State, 7% Federal and 4% Other.

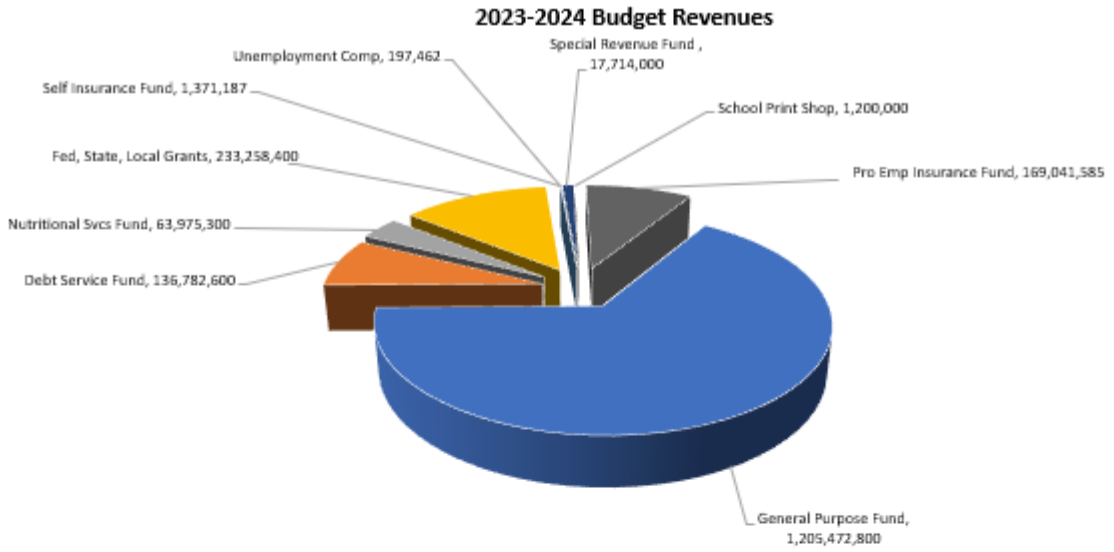
There is an increase in State funding for FY24 as a result of the shift by the State to the new Tennessee Investment in Student Achievement (TISA) funding formula. Part of the reason for this uptick in State funding is the fact that some State grants and State program funding that had previously been provided separately is now included with the primary education allocation. The expectation is that the TISA funding formula will generate less funding to MNPS from the State during future years.

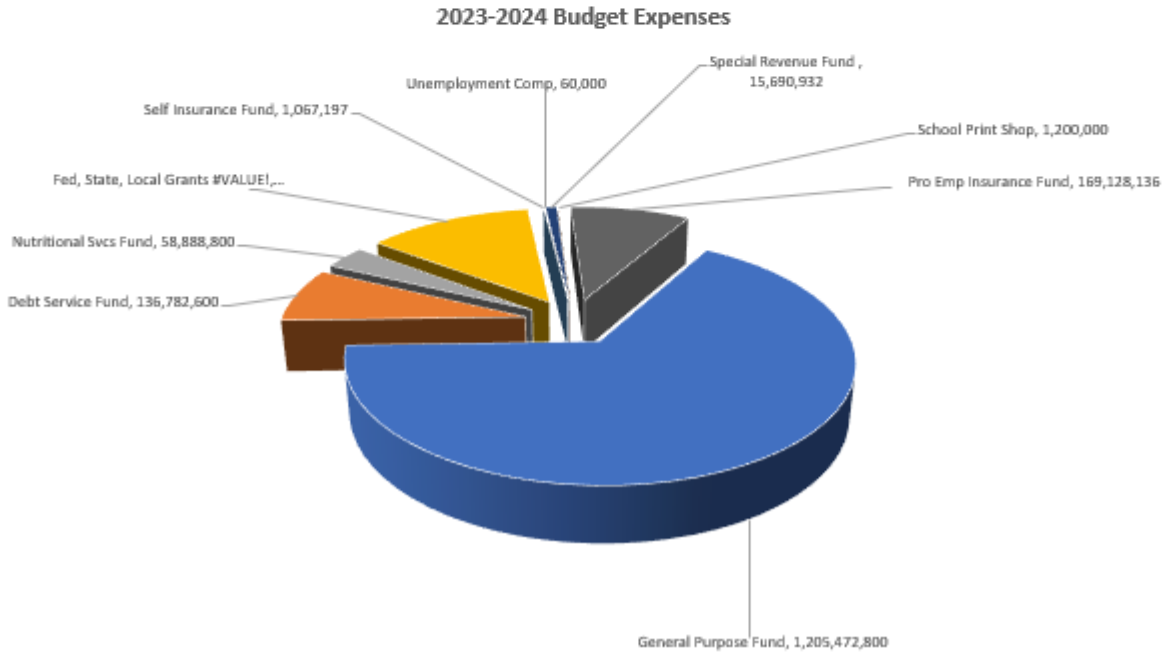
Metro Nashville Public Schools
Eight-year Summary Comparison of Ending Fund Balances
As of June 30th, 2023

	2019-2020 Actual	2020-2021 Actual	2021-2022 Current	2022-2023 Budget
General Purpose Fund	29,863,493	116,022,187	246,250,616	283,931,964
Debt Service Fund	16,355,178	48,335,815	71,730,106	75,454,664
Nutritional Services Fund	2,232,483	12,338,496	2,973,929	(4,542,448)
Federal, State, and Local Grants	0	0	0	0
School Self Insurance Fund	653,119	871,917	406,648	1,603,951
School Unemployment Comp	2,773,499	1,591,892	1,699,862	1,800,296
Special Revenue Fund	0	8,540,075	10,946,164	13,683,497
School Print Shop	723,503	1,440,206	1,267,884	88,231
Professional Emp Insurance Fund	12,257,287	600,877	(8,009,442)	(55,973)
Total Balance of Funds	**64,858,562**	**189,741,466**	**327,265,768**	**371,964,181**

	2023-2024 Projected	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
General Purpose Fund	283,931,964	283,931,964	283,931,964	283,931,964
Debt Service Fund	75,454,664	75,454,664	75,454,664	75,454,664
Nutritional Services Fund	544,052	544,052	544,052	544,052
Federal, State, and Local Grants	0	0	0	0
School Self Insurance Fund	1,907,941	2,221,051	2,543,554	2,875,732
School Unemployment Comp	1,937,758	2,079,344	2,225,177	2,375,386
Special Revenue Fund	15,706,565	17,790,325	19,936,598	22,147,260
School Print Shop	88,231	88,231	88,231	88,231
Professional Emp Insurance Fund	(142,523)	1,459,611	4,868,741	8,380,146
Total Balance of Funds	**379,428,651**	**383,569,241**	**389,592,981**	**395,797,433**




2023-2024 Budget Revenues
Unemployment Comp, 197,462
Special Revenue Fund , 17,714,000
Self Insurance Fund, 1,371,187
School Print Shop, 1,200,000
Fed, State, Local Grants, 233,258,400
Pro Emp Insurance Fund, 169,041,585
Nutritional Svcs Fund, 63,975,300
Debt Service Fund, 136,782,600
General Purpose Fund, 1,205,472,800


2023-2024 Budget Expenses
Unemployment Comp, 60,000
Special Revenue Fund , 15,690,932
Self Insurance Fund, 1,067,197
School Print Shop, 1,200,000
Fed, State, Local Grants #VALUE!,...
Pro Emp Insurance Fund, 169,128,136
Nutritional Svcs Fund, 58,888,800
Debt Service Fund, 136,782,600
General Purpose Fund, 1,205,472,800

FUND TYPES

Governmental Funds

Governmental funds are those through which most governmental functions are accounted for (general, special revenue, capital projects, debt service and permanent funds).

General Purpose Fund

The General Fund is the chief operating fund of the school district. According to Metro Government guidelines, the fund balance should be an amount equal to or greater than five percent of the annual budget.

Debt Service Fund

The Debt Service Fund accounts for the accumulation of resources for and the payment of general long-term debt principal and interest. According to Metro Government guidelines, the Debt Service fund balance should be an amount equal to or greater than five percent of the annual budget. According to the Metro Charter, Urban Services District (USD) tax-supported debt is limited to 15% of the total assessed valuation of USD property.

Federal, State, and Local Grants – Special Revenue

The Federal, State, and Local Grants Fund accounts for a variety of programs supporting educational activities that are supported by various State and Federal grant programs.

Non-major Governmental Funds

Nutritional Services Fund - Special Revenue

The Nutritional Services Fund accounts for the Nutritional service operations of the school system.

Capital Projects Funds – Education Capital Projects Fund

The Education Capital Projects Fund is used to account for the use of bond proceeds for the construction and equipping of various school facilities.

Proprietary funds are used to account for a government’s ongoing activities that are similar to those often found in the private sector.

School Self Insurance Fund

The School Self Insurance Fund is used to pay for general liability claims, vehicular liability claims and administrative claims that relate to schools. Premiums are paid from the school's operating budget to this fund instead of paying insurance premiums to private insurance carriers.

School Unemployment Compensation Fund

The School Unemployment Compensation Fund is used to pay for unemployment claims approved by the State's Labor Office that relate to school employees. Transfers are paid from the school's operating budget to this fund instead of paying unemployment tax to the State.

School Professional Employees' Insurance Fund

The School Professional Employees' Insurance Fund is under the administrative responsibility of Metropolitan Nashville Public Schools and is used for the accumulation of assets for the payment of self-insured medical claims.

School Special Revenue Fund

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted for expenditures for specified purposes.

School Print Shop Fund

The School Print Shop Fund is under the administrative responsibility of Metropolitan Nashville Public Schools. It is used to account for the operations of printing services and derives its revenues from internal service charges to schools and departments for printing services.

General Purpose Fund

The approved total operating budget for FY 2024 is $1,205,472,800 or a 9.2% increase from the FY 2023 amended operating budget of $1,105,502,500. The driving force behind this budget increase is the increase in property tax collections resulting from a 34% property tax increase (according to media reports). Property tax revenue to MNPS decreased from budgeted $473.8 million in FY 2023 to actual $471.4 million for FY 2023 – a .5% decrease. Sales tax revenues have exceeded budget projections since the onset of the pandemic. The MNPS share of FY 2023 sales tax collections was $364.2 million compared with a projection of $316.6 million. The higher than expected revenue has led to a significant increase to the MNPS operating fund balance. As a result of strong revenue collections, Metro Government provided a record increase in funding to Metro Schools for FY 2023. It is unlikely that revenue will continue to grow at this recent rate. Going forward, revenue growth is expected to return to a more typical 3% annual rate of increase.

Revenues:

The General Fund is the main operating fund of the school district. It is used to account for all financial resources of the Board except those required to be accounted for in other funds. FY24 local sales tax (32%), property tax (40%), and state government agencies (23%) provide the bulk of resources for the district's general fund. Other revenue accounts for the remaining 5% of the district's general fund revenue. “Other” revenue includes alcoholic beverage taxes, court fees and registration, commissions and fees, and fees for services such as vehicle emissions testing, use of park facilities and various other revenue sources.

Expenditures:

These funds are used for daily operating expenditures including Leadership and Learning (Curriculum and Instruction), Attendance and Social Services, Transportation, Operation of Plant, Maintenance of Buildings, Fixed Charges, Community Services, The Charter School Fund, Reimbursable Projects, and Administration. Recent compensation increases for MNPS have been around 6% annually which may not be sustainable based on anticipated revenue growth trends.

According to Metro Government guidelines, the fund balance for each fund should be an amount equal to five percent of the annual budget. A summary of revenue, expenses and fund balance is as follows:

Projections:

General Fund projections are based on a three percent increase on most revenue and expense line items. Leadership feels this is a conservative estimate based on long term historical trends.

Metro Nashville Public Schools
General Purpose Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Current
REVENUE:				
Property Taxes	328,038,370	432,343,743	474,001,910	471,427,952
Local Option Sales Tax	242,743,133	244,212,837	345,730,679	364,223,197
Other Taxes, Licenses, & Permits	18,472,591	15,257,743	32,741,349	51,609,519
Fines, Forfeits & Penalties	1,362	120	404	2,203
Fr the Use of Money or Prop	328,313	0	0	5,051,457
From Other Gov't Agencies	288,468,264	287,482,902	279,734,759	256,436,215
Charges for Current Services	3,151,402	886,829	2,036,627	2,903,886
Compensation from Property	1,913,557	1,870,955	2,260,007	2,455,056
Contributions & Gifts	345,239	342,772	2,605,552	1,432,491
Miscellaneous	262,582	40	979,401	34,822,212
Total Revenue	**883,724,814**	**982,397,941**	**1,140,090,686**	**1,190,364,189**
EXPENDITURES:				
Personnel Services	627,107,690	635,257,873	681,967,485	716,242,575
Contractual Services	73,087,776	67,218,409	73,371,703	96,883,327
Supplies & Materials	21,560,970	24,231,008	24,006,340	28,909,633
Other	4,916,156	7,809,907	10,191,019	64,214,280
Pension, Annuities & Grp Ins	23,225,713	23,909,051	25,766,620	29,047,269
Refunds to Participants	0	1,371	16	100
Compensation for Damages	0	4,965	451	0
Capital Outlay	1,449	84,019	1,029,346	1,294,988
Total Expenditures	**749,899,754**	**758,516,604**	**816,332,981**	**936,592,172**
Excess (def) rev exp	**133,825,060**	**223,881,337**	**323,757,706**	**253,772,016**
OTHER FIN SOURCES (USES):				
Transfer to Other Funds	146,453,347	173,906,340	199,288,990	225,151,521
Transfer from Other Funds	1,174,669	36,183,698	5,759,712	8,614,065
Total other fin sources (uses)	**-145,278,678**	**-137,722,643**	**-193,529,277**	**-216,537,456**
Excess (def) rev exp	**-11,453,618**	**86,158,694**	**130,228,428**	**37,234,561**
Beg Fund Balance	41,317,111	29,863,493	116,022,187	246,697,404
End Fund Balance	29,863,493	116,022,187	246,250,616	283,931,964

Metro Nashville Public Schools
General Purpose Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2023-2024 Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
REVENUE:				
Property Taxes	488,070,600	502,712,718	517,794,100	533,327,923
Local Option Sales Tax	388,049,500	399,690,985	411,681,715	424,032,166
Other Taxes, Licenses, & Permits	37,436,700	38,559,801	39,716,595	40,908,093
Fines, Forfeits & Penalties	500	515	530	546
Fr the Use of Money or Prop	0	0	0	0
From Other Gov't Agencies	283,072,500	283,000,000	283,000,000	283,000,000
Charges for Current Services	2,220,000	2,286,600	2,355,198	2,425,854
Compensation from Property	3,043,000	3,134,290	3,228,319	3,325,168
Contributions & Gifts	250,000	257,500	265,225	273,182
Miscellaneous	30,000	30,900	31,827	32,782
Total Revenue	**1,202,172,800**	**1,238,237,984**	**1,275,385,124**	**1,313,646,677**
EXPENDITURES:				
Personnel Services	808,619,100	832,877,673	857,864,003	883,599,923
Contractual Services	106,831,000	110,035,930	113,337,008	116,737,118
Supplies & Materials	29,233,500	30,110,505	31,013,820	31,944,235
Other	5,842,400	6,017,672	6,198,202	6,384,148
Pension, Annuities & Grp Ins	28,041,100	28,882,333	29,748,803	30,641,267
Refunds to Participants	0	0	0	0
Compensation for Damages	1,500	1,545	1,591	1,639
Capital Outlay	335,400	345,462	355,826	366,501
Total Expenditures	**978,904,000**	**1,008,271,120**	**1,038,519,254**	**1,069,674,831**
Excess (def) rev exp	**223,268,800**	**229,966,864**	**236,865,870**	**243,971,846**
OTHER FIN SOURCES (USES):				
Transfer to Other Funds	226,568,800	233,365,864	240,366,840	247,577,845
Transfer from Other Funds	3,300,000	3,399,000	3,500,970	3,605,999
Total other fin sources (uses)	**-223,268,800**	**-229,966,864**	**-236,865,870**	**-243,971,846**
Excess (def) rev exp	**0**	**0**	**0**	**0**
Beg Fund Balance	283,931,964	283,931,964	283,931,964	283,931,964
End Fund Balance	283,931,964	283,931,964	283,931,964	283,931,964

Summary of Changes to FY 2023 - 2024 Operating Budget

Account #	Description	Positions	Cost	Totals	% Chg
Total Amended Operating Budget FY2022-2023		**8,845.2**		**$ 1,105,502,500**	
Employee Compensation					
	Certificated Salary Step Increase		$ 7,319,500		
	Certificated 4% COLA		15,832,400		
	Certificated Insurance - Insurance Trust (3% Increase)		2,417,000		
	Certificated Pension - TCRS State Plan		(1,615,400)		
	Certificated Admin Pay Study		5,900,000		
	Support Salary Step Increase		3,714,800		
	Support 4% COLA		6,287,200		
	Support Insurance - MEBB (4% Increase)		928,700		
	Support Pension - MEBB (reduced to 12.338%)		(163,100)		
	Nutrition Services Step Increase		564,800		
	Nutrition Services 4% COLA		762,800		
Sub-total Employee Compensation				**$ 41,948,700**	
Increases & Additions					
2313	Classroom Associates	314.0	$ 10,800,000		
2314	Coordinated School Health Grant - Included in TISA allocation	2.6	230,000		
2555	Metro IT Charges		520,400		
3200/5325	School Safety Grant - Included in TISA allocation	7.0	1,186,100		
3260	Family Resource Centers Grant - Included in TISA allocation	8.0	237,000		
5280	Radio Transmission		46,900		
7320	Building & Contents Insurance		(419,900)		
7777	Property Tax Refund - MDHA Transfer		1,090,500		
	Charter Transfer (Estimate prior to actual TISA calculation)		22,000,000		
	Nutrition Services Transfer - Universal Free Lunch		8,000,000		
	Reimbursable Projects - school field trips, school IT hardware & software purchases, charter staff benefits, community donations, etc. (offset by collected revenue)		1,628,400		
Various	Inflationary increases & other required expenses	24.0	12,702,200		
Sub-total Increases & Additions		**355.6**		**$ 58,021,600**	
Total Additions				**$ 99,970,300**	**9.0%**
Total Operating Budget		**9,200.8**		**$ 1,205,472,800**	
Change from FY2023 Budget		**355.6**		**$ 99,970,300**	

Debt Service Fund

BOND AMORTIZATION SCHEDULE (DEBT SERVICES FUND)

MNPS debt management is performed by the Treasurer's Office of Metro Nashville and Davidson County Government. The Treasurer's Office has established a Debt Policy. The purpose of the Policy is to establish and document the objectives and practices for debt management for Metro Government and to assist all concerned parties in understanding the Metro Government's approach to debt management.

The Debt Service Fund receives funding from three categories: Sales Tax, Property Tax, and “Other” revenue which includes court fees and registration, commissions and fees, and fees for services such as vehicle emissions testing, use of park facilities and various other revenue sources. For FY24, the budgeted revenue is $135.2 million with 54.1% from Sales Tax, 44.6% from Property Tax and 1.3% from other sources. These budgets and funding sources vary annually based on Metro Council budget decisions.



Prior to the reappraisal that occurred in calendar year 2021, the tax base had grown moderately but consistently over the prior period. Bucking this trend, the 2021 reappraisal resulted in a nearly 50% increase in total assessed values for real property. State law mandates that revenue tied to the reappraisal of existing property remain the same, irrespective of increases in property values. This is achieved by offsetting reductions in the certified tax rates, ensuring that the reappraisal serves its intended purpose -- equalization based on current market value. This revenue neutrality requirement creates stability in property tax revenue.

The stability afforded by Metro’s appreciating property values, Federal stimulus and consumption shifts played critical roles in helping to reduce some of the pandemic’s impact on Metro Government. At the beginning of FY 2021, Metro Council enacted a “crisis budget” including a property tax increase of approximately 34% which allowed Metro Government to continue to provide a consistent level of services.

Fund balance, as a percentage of operating expenditures has improved dramatically in recent years as revenues have come in significantly higher than projections. Metro’s financial management policy pertaining to fund balance has established a 5.0% threshold for its three tax-supported operating funds, while state law only requires 3.0% for schools. The MNPS Operating Fund balance had been below five percent prior to FY21, but Metro Government has been able to restore fund balances to a more appropriate level since that time. This increase in reserves remained flat in nominal

terms from FY 2015 to FY 2020, while decreasing in comparison to growing operating expenditures. Despite a decline in fund balance through FY 2020, fund balances have rebounded and remain safely above the required threshold since FY 2021.

Debt service expense has increased in recent years as a result of higher interest rates. While we anticipate that rates will decrease and debt service expense will also decrease, we are conservatively estimating relatively stable expenses going forward.

Population growth has a significant impact on Metro's ability to generate and capture revenue as well as the cost to provide services. The population of Davidson County has increased steadily over the past decade, from 660,560 in 2013 to 708,144 in 2022, an increase of 6.7%.

Despite the recent economic downturn created by the COVID-19 pandemic, Davidson County's diverse economic base is likely to continue to be healthy due to economic diversification and a concentration of jobs in education, health care and professional services. These industries are prominent on the national level and are projected to experience high growth rates over the next decade and beyond.

Policy Statement

In managing its debt, it is Metro Government's policy to:

- Achieve the lowest cost of capital
- Ensure high credit quality
- Assure access to the capital credit markets
- Preserve financial flexibility
- Manage interest rate risk exposure

Goals & Objectives

Debt policies and procedures are tools that ensure that financial resources are adequate to meet Metro Government's long-term financing objectives. In addition, the Policy helps to ensure that financings undertaken by Metro Government satisfy certain clear objective standards which allow Metro to protect its financial resources in order to meet its short-term financing and long-term capital needs. The adoption of clear and comprehensive financial policies enhances internal financial management.

Issuance Process



The Metropolitan Government charter, which was approved by referendum on June 28, 1962, as amended, and Title 9, Chapter 21 of the Tennessee Code Annotated authorizes the Metropolitan Government to issue general obligation bonds subject to the adoption of a bond resolution by the Metropolitan Council. Metro Government officials chose not to connect bond issuance to specific capital projects. Instead, when a bond is used, it simply provides capital for the General Fund. Other sections of the Tennessee Code Annotated and the Federal Tax Code may govern the issuance or structure of Metropolitan Government's bonds. Metropolitan Government strongly prefers a competitive issuance process for all debt. Metro Government will consider a negotiated issuance or private placement process only when it is clear such a process is in the best interests of the Government.

MNPS's debt management is performed by the Treasurer's Office of Metropolitan Nashville and Davidson County Government. According to Metro Government guidelines, the Debt Service fund balance should be an amount equal to five percent of the annual budget. According to the Metro Charter, Urban Services District (USD) tax-supported debt is limited to 15% of the total assessed valuation of USD property.

The following is a snapshot of the current MNPS debt service schedule:

Debt Service Fund (continued)

For General Purposes:	Interest Rate	Date of Issue
GSD G.O. Improvement Bonds Federally Taxable (BAB's), Series 2010B	5.71	Jun.10, 2010
GSD G.O. Refunding Bonds, Series 2012	2.00 - 5.00	Jan. 20, 2012
GSD G.O. Improvement Bonds (QECB Federally Taxable), Series 2012	3.367	Aug. 15, 2012
GSD G.O. Refunding Bonds (Taxable), Series 2012B	.320 - 2.767	Aug. 15, 2012
GSD G.O. Refunding Bonds, Series 2013	3.00 - 5.00	Feb. 21, 2012
GSD G.O. Improvement Bonds, Series 2013A	3.00 - 5.00	May 9, 2013
GSD G.O. Refunding Bonds, Series 2015A	5.00	Feb. 19, 2015
GSD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 - 3.493	Feb. 19, 2015
GSD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015
GSD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1, 2016
GSD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb. 2, 2017
GSD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018
GSD G.O. Refunding Bonds, Series 2021A	5.00	Feb. 18, 2021
GSD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021
GSD G.O Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021

For School Purposes:		
GSD G. O Improvement Bonds Federally Taxable (BAB's), Series 2010B	5.71	Jun.10, 2010
GSD G.O. Refunding Bonds, Series 2012	2.00 - 5.00	Jan. 20, 2012
GSD G.O. Refunding Bonds (Taxable), Series 2012B	.320 - 2.767	Aug. 15, 2012
GSD G.O. Refunding Bonds, Series 2013	3.00 - 5.00	Feb. 21, 2012
GSD G.O. Improvement Bonds, Series 2013A	3.00 - 5.00	May 9, 2013
GSD G.O. Refunding Bonds, Series 2015A	5.00	Feb. 19, 2015
GSD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 - 3.493	Feb. 19, 2015
GSD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015
GSD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1, 2016
GSD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb. 2, 2017
GSD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018
GSD G.O. Refunding Bonds, Series 2021A	5.00	Feb. 18, 2021
GSD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021
GSD G.O Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021

Metro Nashville Public Schools
Debt Service Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Current
REVENUE:				
Property Taxes	41,162,853	68,633,403	73,254,751	54,465,380
Local Option Sales Tax	71,258,340	68,111,105	60,151,640	73,663,155
Fr the Use of Money or Prop	651,221	1,499,731	426,814	1,393,256
Miscellaneous	0	0	0	9,324
Total Revenue	**113,072,414**	**138,244,239**	**133,833,205**	**129,531,115**
EXPENDITURES:				
Debt Service:				
Retirement of Principle Bonds	58,559,145	60,961,512	71,009,119	80,659,918
Retirement of Principle QZAB Notes	414,567	414,567	0	0
Retirement of Principle QSCB Notes	3,536,429	3,536,429	3,536,429	3,536,429
Interest on Debt	45,834,988	41,939,602	36,995,858	39,514,376
Fiscal Charges	1,299,261	1,521,863	442,281	384,223
Contractual Services	82,526	76,362	80,683	86,157
Total Expenditures	**109,726,915**	**108,450,333**	**112,064,369**	**124,181,102**
Excess (def) rev exp	**3,345,499**	**29,793,905**	**21,768,836**	**5,350,012**
OTHER FIN SOURCES (USES):				
Proceeds-Issuance of Debt	0	179,701,566	0	0
Payments to refund	0	182,337,300	0	0
Premium/Discount	0	3,198,735	0	0
Transfer from Other Funds	1,619,422	1,623,731	1,625,455	1,625,455
Total other fin sources (uses)	**1,619,422**	**2,186,732**	**1,625,455**	**1,625,455**
Excess (def) rev exp	**4,964,921**	**31,980,637**	**23,394,291**	**3,724,557**
Beg Fund Balance	11,390,257	16,355,178	48,335,815	71,730,106
End Fund Balance	16,355,178	48,335,815	71,730,106	75,454,664

Metro Nashville Public Schools
Debt Service Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2023-2024 Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
REVENUE:				
Property Taxes	61,941,500	63,799,745	65,713,737	67,685,149
Local Option Sales Tax	73,215,600	75,412,068	77,674,430	80,004,663
Fr the Use of Money or Prop	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenue	**135,157,100**	**139,211,813**	**143,388,167**	**147,689,812**
EXPENDITURES:				
Debt Service:				
Retirement of Principle Bonds	86,751,600	89,354,148	92,034,772	94,795,816
Retirement of Principle QZAB Notes	0	0	0	0
Retirement of Principle QSCB Notes	5,580,100	5,747,503	5,919,928	6,097,526
Interest on Debt	43,910,500	45,227,815	46,584,649	47,982,189
Fiscal Charges	420,700	433,321	446,321	459,710
Contractual Services	119,700	123,291	126,990	130,799
Total Expenditures	**136,782,600**	**140,886,078**	**145,112,660**	**149,466,040**
Excess (def) rev exp	**(1,625,500)**	**(1,674,265)**	**(1,724,493)**	**(1,776,228)**
OTHER FIN SOURCES (USES):				
Proceeds-Issuance of Debt	0	0	0	0
Payments to refund	0	0	0	0
Premium/Discount	0	0	0	0
Transfer from Other Funds	1,625,500	1,674,265	1,724,493	1,776,228
Total other fin sources (uses)	**1,625,500**	**1,674,265**	**1,724,493**	**1,776,228**
Excess (def) rev exp	**0**	**0**	**0**	**0**
Beg Fund Balance	75,454,664	75,454,664	75,454,664	75,454,664
End Fund Balance	75,454,664	75,454,664	75,454,664	75,454,664

Nutritional Services Fund

Nutritional Services is an enterprise fund that accounts for the delivery of food service operations, which are funded through revenue generated from operations and various government and grant funds. During the school year, this program serves more than 50,000 lunches and 35,000 breakfasts daily, in addition to providing meals for after school enrichment programs, summer school, summer enrichment programs, and grant based nutrition programs. One such grant based program is the Fresh Fruits and Vegetable Program which is aimed at exposing students to fruits and vegetables that they may not normally have access to in their normal diet. The fund also generates more than $2.0 million in a la carte and other sales annually. The Nutritional Service program is designed to support the education of MNPS students by providing nutritious, well-balanced meals that a diverse group of students will enjoy. The menus are planned by a registered dietitian and many items are "tested" by the students prior to serving. The Nutritional Service program is funded by several sources, including the National School Lunch Act and Child Nutrition Act.

MNPS schools have been authorized to provide meals at no cost to students since August 2014 through the Community Eligibility Provision (CEP). During the first four-year cycle, MNPS was able to offer this service at 100% to all schools. Since then, eligibility for no-cost CEP meals has decreased for MNPS families and is now offered to specific groupings of schools with qualifying populations. The district has utilized various funding sources during recent years to maintain no-cost meal services for all MNPS students. Currently, Nutrition Services offers Community Eligibility Provision (CEP) and processes free and reduced applications for cost reimbursement purposes. In order to qualify for CEP, schools must have a direct certification (DC) rate that meets a certain threshold. As previously mentioned, poverty numbers for our district have declined. The FY24 DC rate at the forty-day mark for MNPS is 28.22% - meaning that 28.22% of our students automatically qualify for free meal benefits. The rest would have to achieve qualification by submitting income-based free and reduced applications for approval. For FY24, Metro Council has provided funding so that Nutrition Services can continue to provide no-cost meals to all students. In order to continue to provide no cost meals to students, Metro Council will need to continue to provide funding or another source of funding must be identified.

If MNPS provides fewer meals to students in the future, it is anticipated that revenue will decrease creating pressure to lower expenses. Nutrition Services management team is evaluating strategies to operate in this changing environment while continuing to advocate for free meals for all MNPS students.

Metro Nashville Public Schools
FY23-24 Nutrition Services Fund

	2021-22	2022-23	2023-24
Estimated Fund Balance July 1	**7,000,000**	**2,000,000**	**3,000,000**
Revenue			
USDA Meal Reimbursements (Breakfast and Lunch)	30,584,000	34,536,000	36,883,100
Paid Meals	0	1,774,000	0
Supply Chain Assistant Fund Grant		1,572,000	0
USDA Fresh Fruit and Vegetables Grant	600,000	682,000	653,300
After School Snacks	20,000	0	0
After School Supper	1,564,000	1,072,000	1,014,500
Summer Feeding Programs	321,000	1,000,000	1,000,000
A la Carte Sales	1,852,000	1,000,000	1,117,000
State Matching	150,000	382,000	296,000
Interest & Miscellaneous	200,000	200,000	200,000
Estimated Commodities	3,196,000	3,533,000	2,794,200
No Cost Meal Extension Funding - (ESSER or Mayor)		0	7,500,000
Interfund Transfer (Continued support of $15 minimum wage)	2,472,000	2,556,000	3,189,000
Nurtition Services Cost of Steps	0	0	564,800
Nutrition Services Cost of 4% COLA	0	0	762,800
Total Budgeted Revenue	**40,959,000**	**48,307,000**	**55,974,700**
Expenses			
Salaries	17,313,000	17,655,000	21,614,200
Social Security Employer Match	1,084,000	1,095,000	1,340,100
Medicare Employer Match	253,000	255,600	313,400
Retirement / Pension Match	2,158,000	2,274,000	2,666,800
Employee Insurance Match	4,818,000	7,634,000	6,000,000
Unemployment Tax	155,000	160,400	216,200
Promising Scholars Labor Expenses	0	306,000	646,400
Nutrition Services Pay Scale Upgrad (Transfer to Fund 3513	0	2,556,000	0
Total Labor Expenses	*25,781,000*	*31,936,000*	*32,797,100*
Food Purchases	14,036,000	14,265,000	18,246,000
Estimated Commodities	3,055,000	3,397,000	2,686,700
Food Supplies (Disposable & Chemical)	1,560,000	1,407,200	2,268,300
Equipment Repair & Maitenance	700,000	1,000,000	817,600
Equipment Purchases (Appliances & Smallwares)	350,000	210,000	41,600
Supplies & Software	275,000	275,000	0
Uniforms	175,000	150,000	109,700
Fuel & Mileage	60,000	100,000	66,000
Advertising and Promotion	25,000	25,000	6,000
Telephone Expenses	15,000	20,000	5,000
Utilities	927,000	1,123,000	0
Commodity Storage & Shipment Costs	225,000	580,000	600,000
Other Expenses	252,000	250,000	629,600
Promising Scholars Food Expenses	0	547,000	619,000
Total Non-Labor Expenses	*21,655,000*	*23,349,200*	*26,035,500*
Total Budgeted Expenses	**47,436,000**	**55,285,200**	**58,892,600**
Net Surplus / Loss	**(6,477,000)**	**(6,978,200)**	**(2,917,900)**
Estimated Fund Balance June 30 2022, 2023, & 2	**523,000**	**(4,978,200)**	**82,100**

Metro Nashville Public Schools
Nutritional Services Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Current
REVENUE:				
Fr the Use of Money or Prop	11,135	18,493	0	330,115
From Other Gov't Agencies	32,851,920	26,706,948	49,319,757	44,876,609
Charges for Current Services	2,043,018	65,573	441,280	2,317,909
Compensation from Property	8,444	6,199	3,172	4,147
Miscellaneous	500	371	0	4,426,216
Total Revenue	**34,915,017**	**26,797,584**	**49,764,209**	**51,954,995**
EXPENDITURES:				
Personnel Services	22,710,227	5,816,249	26,067,336	27,157,616
Contractual Services	2,354,788	2,010,291	2,629,298	2,802,316
Supplies & Materials	19,675,794	10,169,547	30,144,486	26,405,006
Other	43,507	187,414	182,005	25,354
Capital Outlay	275,286	(165)	0	0
Total Expenditures	**45,059,602**	**18,183,336**	**59,023,125**	**56,390,292**
Excess (def) rev exp	**(10,144,585)**	**8,614,249**	**(9,258,916)**	**(4,435,297)**
OTHER FIN SOURCES (USES):				
Transfer to Other Funds	0	116,235	105,651	107,919
Transfer from Other Funds	5,541,903	1,608,000	0	(3,189,000)
Total other fin sources (uses)	**5,541,903**	**1,724,235**	**105,651**	**(3,081,081)**
Excess (def) rev exp	**(4,602,682)**	**10,338,484**	**(9,153,265)**	**(1,354,216)**
Beg Fund Balance	6,835,164	2,232,483	12,570,966	3,417,701
End Fund Balance	2,232,483	12,570,966	3,417,701	2,063,486

Metro Nashville Public Schools
Nutritional Services Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2023-2024 Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
REVENUE:				
Fr the Use of Money or Prop	16,500	16,995	17,505	18,030
From Other Gov't Agencies	42,821,400	44,106,042	45,429,223	46,792,100
Charges for Current Services	1,117,000	1,150,510	1,185,025	1,220,576
Compensation from Property	3,200	3,296	3,395	3,497
Miscellaneous	7,500,000	7,725,000	7,956,750	8,195,453
Total Revenue	**51,458,100**	**53,001,843**	**54,591,898**	**56,229,655**
EXPENDITURES:				
Personnel Services	32,798,300	33,782,249	34,795,716	35,839,588
Contractual Services	2,893,800	2,980,614	3,070,032	3,162,133
Supplies & Materials	23,179,000	23,874,370	24,590,601	25,328,319
Other	17,700	18,231	18,778	19,341
Total Expenditures	**58,888,800**	**60,655,464**	**62,475,128**	**64,349,382**
Excess (def) rev exp	**(7,430,700)**	**(7,653,621)**	**(7,883,230)**	**(8,119,727)**
OTHER FIN SOURCES (USES):				
Transfer from Other Funds	12,517,200	7,653,621	7,883,230	8,119,727
Total other fin sources (uses)	**12,517,200**	**7,653,621**	**7,883,230**	**8,119,727**
Excess (def) rev exp	**5,086,500**	**0**	**0**	**0**
Beg Fund Balance	2,063,486	7,149,986	7,149,986	7,149,986
End Fund Balance	7,149,986	7,149,986	7,149,986	7,149,986

FEDERAL AND CATEGORICAL FUNDS

Federal and Categorical Funds are comprised of funds from Federal and State programs and various other funding sources that are to be used to provide specific educational resources. The major programs are Elementary and Secondary School Emergency Relief (ESSER), Individuals with Disabilities Act (IDEA), and Title I. The total estimated available funds for 2021-2022 are $323 million. In response to the pandemic, The American Rescue Plan Act of 2021 is largely responsible for the significant increase In funding for FY22 and will continue through FY23.

The American Rescue Act funding is scheduled to expire at the end of FY24. Unless there is government action to replace these funds, revenue for federal and categorical programs is expected to fall below $100 million annually as opposed to approximately $300 million in the recent past.

What follows is a summary of Fund highlights for FY23:

The HERO Program for Families in Transition (McKinney-Vento Subgrant and Title I Set-aside, ARP Homeless 1.0 and 2.0)

The 2021-2022 school year was an exciting time for The HERO Program for Families in Transition as the program moved its operations into a vacant school building located in North Nashville. This new space serves as a true hub of support for students and families experiencing homelessness and allows HERO to better accommodate volunteer groups, community partners and school staff. The new space includes a clothing, shoe and school supply warehouse, along with a food pantry, hygiene pantry and storage space for furniture donations. The program has added staff members who are focused on family and student outreach, as well as a specialist devoted to establishing and nurturing community partnerships.

HERO Program Highlights:

- 3,242 students were identified as McKinney-Vento eligible based on their lack of a fixed, regular and adequate night-time residence
- 2,681 students received clothing assistance
- 2,744 students received a backpack and school supplies
- 1,937 students received weekly food support
- 1,412 students received new shoes

EIR Mid-Phase Grant: Scaling Up Pyramid Model Implementation in Pre-K and Kindergarten Classrooms

The EIR (Education Innovation and Research) Mid-Phase Grant provides $7.7 million to MNPS for Pre-K and kindergarten classrooms throughout the district to implement a Social-Emotional Learning framework called the Pyramid Model. The Pyramid Model is a classroom teaching model that supplies teachers with information on behavior and instructional practices. It is based on research about effective ways to help younger

children learn social skills and appropriate classroom behavior. One of the goals of the study is to improve social emotional and academic outcomes for young children.

Teachers participating in the grant are randomly assigned to 1 of 2 groups (intervention or control). A teacher's group assignment determines when teachers receive intensive training and coaching support throughout the school year.

During the 2021-2022 school year, the 5th year, and throughout the study, 4 grant-funded SEL coaches and 1 BCBA have supported 33 schools, 45 Pre-K classrooms, and 37 kindergarten classrooms. Teachers assigned to the intervention group attended 14 hours of intensive professional development and participated in 17 coaching sessions which equate to more than 765 hours of coaching support throughout the year.

Both qualitative and quantitative data were collected to determine the fidelity of the Pyramid Model being implemented in classrooms and the impact it had on student achievement and social-emotional outcomes.

The EIR grant is in the no-cost extension phase during the 2022-2023 school year and will sunset on 9/30/2023, with direct services ending June 30, 2023.

Professional Development for Arts Educators (PDAE) Sunsetting 9/30/2022

In 2017 MNPS received a $1.2 million grant through PDAE to support visual arts and music teachers in 55 Title I elementary schools. These teachers received intensive training and ongoing mentoring through collaboration and job-embedded coaching. The goals for the PDAE grant are:

- Enhancing the knowledge and skills of music and visual arts educators in Title I elementary schools to implement research-based instructional strategies and blended learning approaches to arts instruction
- Improving the content knowledge of arts educators to build their capacity to provide standards-based, technology-infused instruction
- Increasing student achievement in literacy by effectively integrating core content standards into visual arts and music instruction.

The 2021-2022 school year was the no-cost extension year for the PDAE grant for Metro Nashville Public Schools, and the grant will be sunsetting on September 30, 2022. The no-cost extension year focused on supporting visual arts teachers in Cohorts II and III with additional professional development opportunities because they were most affected by COVID-19. The Frist Art Museum, a community partner, provided in-person and virtual training and support for visual arts. Visual Arts teachers received additional materials and iPads to support the PDAE lessons. Virtual and in-person field trips to the Frist Art Museum helped to ensure that art faculty and students had access to this resource.

Magnet Schools Assistance Program (MSAP)

MNPS received a $15,000,000 grant from the MSAP in 2017 to support five elementary schools offering engaging and rigorous learning opportunities for students and staff. MSAP schools are transformed through creating culturally competent educational environments that model respect, empathy, and working in collaboration and inclusion with persons of various ethnicities.

The leadership teams in each school have worked to align the theme-based criteria with the district's standards through the STEAM lesson formula. Teachers participated in 50 hours of professional learning experiences through conferences, book studies and post-graduate opportunities. These measures were implemented to provide students of MNPS options in the areas of Environmental Sciences (Inglewood ES), The Arts (Warner ES), Entrepreneurship (Glencliff ES), Environmental Engineering (Whitsitt ES), and Biological Sciences and Integrated Technology (Rosebank ES).

Because of the extraordinary efforts of the 2017 cohort, qualitative and quantitative data provided the evidence needed to apply for another MSAP grant. The application is evaluated by a national team of educators to determine which organizations will receive funding. MNPS earned a perfect score and was awarded another $15,000,000 MSAP grant in the spring of 2021. Tom Joy ES (Digital Literacy and Leadership), Carter Lawrence ES (Engineering), Alex Green ES (Digital Technology), and Isaiah T. Creswell ES (Visual and Performing Arts) are the recipients of this funding.

GEAR UP Nashville

Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) is a Federally funded college access program designed to encourage college attendance in Tennessee and empower students to succeed. During the pandemic, GEAR UP Nashville continued to adapt services, identify partners, and engage students and families through meaningful interactions. GEAR UP Nashville was featured by two local news outlets for working with students through a project called “The Quarantine Diaries.” This project allowed students to share their experiences during quarantine through short stories, poems, videos, and art.

GEAR UP Nashville highlights:

- 3,065 students were served through various programming efforts (rigorous academic curricula, mentoring, counseling/advising/academic planning/career counseling, college visits, tutoring/homework help, job site visits, summer programs, educational field trips and workshops)
- 522 parents, guardians, or other family members participated in one or more GEAR UP activities.
- Partnership with Junior Achievement allowed GEAR UP Nashville to provide in-depth financial literacy curriculum to students in a virtual format.
- Oasis College Connection hosted a weeklong virtual college knowledge camp for students.

- The seven GEAR UP high schools provided opportunities for MNPS staff to support College Knowledge workshops, career counseling and SEL (Social Emotional Learning) activities through Promising Scholars.
- GEAR UP Nashville was recognized by the National Council for Community and Educational Partnership for their work with students through the “The Quarantine Diaries.”
- GEAR UP Nashville hosted three virtual parent info meetings on topics of making the most of high school, preparing for the ACT, and the necessary steps to become a college student athlete.
- Using Microsoft Teams, GEAR UP Nashville engaged students virtually for meetings and on social media. In-person interaction took place with delivery of drawstring bags of “virtual learning emergency supplies.”
- Southern Word brought two-day workshops and a poetry slam to students at all 16 GEAR UP sites.

IDEA (Individuals with Disabilities Education Act) Preschool Implementation Grant

The IDEA Grant supported the purchase of 25 TPBA (Transdisciplinary Play-based Assessment) guides for assessing four critical developmental domains with young children. TPBA makes it possible to conduct accurate observations, address child and family needs, and use assessment information to inform intervention. MNPS Exceptional Education Preschool teachers received training on the use of this assessment instrument by the developers of the TPBA. Assessment specialists will use this tool to help evaluate eligibility for children entering the district. Special education teachers will also use this resource as one of many measures to monitor goals annually for students' present levels of performance. This should create greater consistency between initial eligibility results and classroom service delivery.

This grant also supported the purchase of developmentally appropriate assessment materials and equipment for each of the four child-find initial intake teams. Developmentally appropriate materials are needed to facilitate play with children. Material selection was made in connection with materials that are in general and special education Pre-K classrooms. This will allow initial assessment specialists to create play sequences that are reflective of play in a general education setting. This will also create more symmetry between initial evaluation goal development and Pre-K classroom expectations.

IDEA Innovation Grant

The IDEA Innovation Grant supports the purchase of student and teacher licenses for TeachTown enCORE, a standards-based, core-curriculum based on Applied Behavior Analysis (ABA) therapy. This intervention allows greater access to the general education curriculum for students with moderate to severe disabilities. Targeting students in grades K-5, the grant enhanced the district's ability to provide grade appropriate, high-quality literature. The selection of children's classic literature, along with integrated technology, increased learning opportunities for students with disabilities. Highly modified books with visual supports within each story are also available at three different levels of ability. Teachers also benefit from the explicit and systemic lesson plans that meet every student's unique needs. Student licenses were used to generate and monitor student progress that can be easily interpreted and shared with teachers and families. Stories are also available in print and in e-book form with video to encourage student participation.

TeachTown enCORE aligns with additional ABA resources to produce a comprehensive report of students' growth in several domains. The platforms' automated progress monitoring tools provide data that measures student independence and changes regarding academic motivation. The errorless learning features and reinforcement embedded within the lessons encourage enjoyment of reading for all developmentally delayed students.

IDEA Exploration Grant

The IDEA Exploration Grant funded a contracted vendor to support a cross-collaborative team's root cause analysis and needs assessment regarding literacy among middle school students. This grant provides funding for teacher stipends to those participating in root cause analysis and theory of action work.

IDEA SPDG (State Personnel Development Grants) Incentive Funds

SPDG Incentive Funds supported the purchase of the following:

1. A video recording system (SWIVL Inc system) to assist Exceptional Education Preschool teachers in creating video data for play based assessments. Assessment team specialists are able to perform a deeper analysis of child play for students who have deficits across many areas; and

2. Educational supplies and materials to assist teachers in supporting students with disabilities in the least restrictive educational environment.

The SWIVL system consistently produces an accurate initial assessment of student needs utilizing play-based assessment tools. Incorporating play assessment allows IEP teams to determine a child's capabilities as compared to standardized measures which typically highlight deficit areas only. IEP teams can use the data from these measurements to develop functional goals and service recommendations for students in their least restrictive environment.

Metro Nashville Public Schools
Federal, State and Local Grant Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	*2020-2021 Actual*	*2021-2022 Actual*	*2022-2023 Current*
Federal Direct	2,891,768	4,979,233	11,488,517	8,788,963
Federal Through State	67,413,565	116,077,019	267,822,958	237,170,213
State Direct	9,024,843	15,539,555	35,854,209	7,813,229
Non-Governmental Grants	2,005,549	3,453,284	7,967,717	163,000
Total Revenue	**81,335,725**	**140,049,091**	**323,133,400**	**253,935,405**
EXPENDITURES:				
Personnel Services	54,349,010	91,371,054	177,723,370	125,561,242
Contractual Services	17,404,915	35,117,892	73,028,148	56,790,602
Supplies & Materials	9,466,972	33,005,242	71,089,348	66,815,384
Other	107,047	52,313	323,133	1,154,112
Refunds to Participants	-	-	-	-
Capital Outlay	176,436	390,131	969,400	3,614,065
Total Expenditures	**81,504,380**	**159,936,633**	**323,133,400**	**253,935,405**
Excess (def) rev exp	**(168,656)**	**(19,887,541)**	**-**	**-**
OTHER FIN SOURCES (USES):				
Transfer to Other Funds	1,174,669	4,144,963	**0**	**0**
Transfer from Other Funds	1,343,325	24,032,504	**0**	**0**
Total other fin sources (uses)	**168,656**	**19,887,541**	**0**	**0**
Excess (def) rev exp	**0**	**0**	**0**	**0**
Beg Fund Balance	**0**	**0**	**0**	**0**
End Fund Balance	**0**	**0**	**0**	**0**

Metro Nashville Public Schools
Federal, State and Local Grant Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2023-2024 Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
Revenue:				
Federal Direct	6,723,530	3,393,888	3,427,826	3,504,953
Federal Through State	199,035,194	79,119,091	79,119,091	79,119,091
State Direct	22,499,676	10,591,894	10,697,813	10,938,514
Non-Governmental Grants	5,000,000	3,500,000	3,500,000	3,500,000
Total Revenue	**233,258,400**	**96,604,872**	**96,744,730**	**97,062,557**
EXPENDITURES:				
Personnel Services	168,146,896	61,055,693	62,887,363	64,302,329
Contractual Services	32,700,444	17,014,597	17,525,035	17,919,348
Supplies & Materials	31,832,291	14,385,370	14,816,931	15,150,312
Other	144,692	56,724	58,426	59,741
Refunds to Participants	**0**	**0**	**0**	**0**
Capital Outlay	434,077	308,439	317,692	324,840
Total Expenditures	**233,258,400**	**92,820,823**	**95,605,447**	**97,756,570**
Excess (def) rev exp	**0**	**3,784,050**	**1,139,283**	**(694,013)**
OTHER FIN SOURCES (USES):				
Transfer to Other Funds	**0**	3,784,050	1,139,283	0
Transfer from Other Funds	**0**	0	0	694,013
Total other fin sources (uses)	**0**	**(3,784,050)**	**(1,139,283)**	**694,013**
Excess (def) rev exp	**0**	**0**	**0**	**0**
Beg Fund Balance	**0**	**0**	**0**	**0**
End Fund Balance	**0**	**0**	**0**	**0**

School Unemployment Compensation Fund

The School Unemployment Compensation Fund is used to pay for unemployment claims approved by the State's Labor Office that relate to school employees. Transfers are paid from the schools' operating budget to this fund in lieu of paying unemployment tax to the State.

Expenditures for this fund continue to be relatively low as MNPS along with other Nashville employers struggle to fill available positions. The expectation is for this trend to continue for the foreseeable future.

Metro Nashville Public Schools
School Unemployment Compensation Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	*2020-2021 Actual*	*2021-2022 Actual*	*2022-2023 Current*
REVENUE:				
Fr the Use of Money or Prop	72,491	2,853	0	45,709
Total Revenue	**72,491**	**2,853**	**0**	**45,709**
EXPENDITURES:				
Other	717,110	1,322,086	80,262	53,195
Total Expenditures	**717,110**	**1,322,086**	**80,262**	**53,195**
Excess (def) rev exp	**644,619**	**1,319,233**	**80,262**	**7,485**
OTHER FIN SOURCES (USES):				
Transfer from Other Funds	135,702	116,235	188,232	107,919
Total other fin sources (uses)	**135,702**	**116,235**	**188,232**	**107,919**
Excess (def) rev exp other	**(508,917)**	**(1,202,998)**	**107,970**	**100,434**
Beginning Fund Balance	3,303,807	2,794,890	1,591,892	1,699,862
End Fund Balance	2,794,890	1,591,892	1,699,862	1,800,296

Metro Nashville Public Schools
School Unemployment Compensation Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2023-2024 Budget	*2024-2025 Projected*	*2025-2026 Projected*	*2026-2027 Projected*
REVENUE:				
Fr the Use of Money or Prop	60,000	61,800	63,654	65,564
Total Revenue	**60,000**	**61,800**	**63,654**	**65,564**
EXPENDITURES:				
Other	60,000	61,800	63,654	65,564
Total Expenditures	**60,000**	**61,800**	**63,654**	**65,564**
Excess (def) rev exp	**0**	**0**	**0**	**0**
OTHER FIN SOURCES (USES):				
Transfer from Other Funds	137,462	141,586	145,833	150,209
Total other fin sources (uses)	**137,462**	**141,586**	**145,833**	**150,209**
Excess (def) rev exp other	**137,462**	**141,586**	**145,833**	**150,209**
Beginning Fund Balance	1,800,296	1,937,758	2,079,344	2,225,177
End Fund Balance	1,937,758	2,079,344	2,225,177	2,375,386

Special Revenue Fund

Special Revenue Funds account for the proceeds of specific revenue sources that are restricted for expenditures for specified purposes. Many of the activities accounted for within this fund are self-supporting functions such as the After School Care and Pre-K programs. This fund is a collection of resources that allow individual schools to supplement and enrich the MNPS educational experience.

Metro Nashville Public Schools
Special Revenue Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	*2020-2021 Actual*	*2021-2022 Actual*	*2022-2023 Current*
REVENUE:				
Fr the Use of Money or Prop	143,732	1,402,367	(513,613)	820,533
From Other Gov't Agencies	12,621,615	16,487,785	16,006,203	12,474,510
Charges for Current Services	1,212,225	1,061,373	1,201,917	1,064,925
Compensation from Property	3,000	1,618,738	0	918,631
Contributions & Gifts	1,130,003	(100,559)	1,834,600	2,739,993
Total Revenue	**15,110,575**	**20,469,704**	**18,529,106**	**18,018,591**
EXPENDITURES:				
Personal Services	1,927,769	1,332,510	2,461,299	2,170,745
Contractual Services	900,658	506,252	124,620	351,910
Supplies & Materials	248,785	618,351	414,589	548,747
Other	13,309,444	12,343,191	11,325,695	10,554,400
Refunds to Participants	0	0	171,360	30,000
Capital Outlay	(740,539)	123,489	0	0
Total Expenditures	**15,646,117**	**14,923,793**	**14,497,563**	**13,655,802**
Excess (def) rev exp	**(535,543)**	**5,545,911**	**4,031,544**	**4,362,788**
OTHER FIN SOURCES (USES):				
Transfer to Other Funds	1,619,422	1,623,731	1,625,455	1,625,455
Total other fin sources (uses)	**1,619,422**	**1,623,731**	**1,625,455**	**1,625,455**
Excess (def) rev exp other	**(2,154,965)**	**3,922,180**	**2,406,088**	**2,737,333**
Begging Fund Balance	2,154,965	4,617,896	8,540,075	10,946,164
End Fund Balance	0	8,540,075	10,946,164	13,683,497

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Metro Nashville Public Schools
Special Revenue Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2023-2024 Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
REVENUE:				
Fr the Use of Money or Prop	0	0	0	0
From Other Gov't Agencies	12,848,746	13,234,208	13,631,234	14,040,171
Charges for Current Services	1,096,872	1,129,778	1,163,672	1,198,582
Compensation from Property	946,190	974,575	1,003,812	1,033,927
Contributions & Gifts	2,822,192	2,906,858	2,994,064	3,083,886
Total Revenue	**17,714,000**	**18,245,420**	**18,792,782**	**19,356,566**
EXPENDITURES:				
Personal Services	2,235,868	2,302,944	2,372,032	2,443,193
Contractual Services	362,468	373,342	384,542	396,078
Supplies & Materials	565,209	582,166	599,631	617,619
Other	10,871,032	11,197,163	11,533,077	11,879,070
Refunds to Participants	30,900	31,827	32,782	33,765
Capital Outlay	0	0	0	0
Total Expenditures	**14,065,476**	**14,487,441**	**14,922,064**	**15,369,726**
Excess (def) rev exp	**3,648,523**	**3,757,979**	**3,870,718**	**3,986,840**
OTHER FIN SOURCES (USES):				
Transfer to Other Funds	1,625,455	1,674,219	1,724,445	1,776,179
Total other fin sources (uses)	**1,625,455**	**1,674,219**	**1,724,445**	**1,776,179**
Excess (def) rev exp other	**2,023,068**	**2,083,760**	**2,146,273**	**2,210,661**
Begging Fund Balance	13,683,497	15,706,565	17,790,325	19,936,598
End Fund Balance	15,706,565	17,790,325	19,936,598	22,147,260

Professional Employee Insurance Fund

The school Professional Employee's Insurance Fund is under the administrative responsibility of Metropolitan Nashville Public Schools and is used for the accumulation of assets for the payment of self-insured medical claims. The employee contribution rates are set annually by the Metropolitan Employee Benefits Board. During lean financial years, the Board has attempted to implement minimal premium increases. Expenses have grown by about six percent annually during the past several years. If the cost of health care continues at this rate, the Board will have no choice but to aggressively increase insurance premiums.

Metro Nashville Public Schools
Professional Employees Insurance Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	*2020-2021 Actual*	*2021-2022 Actual*	*2022-2023 Current*
OPERATING REVENUES:				
Revenue from operations	131,141,751	132,141,253	144,360,363	155,163,428
Other revenue	0	17,390	3,420	0
Total Operating Revenues	**131,141,751**	**132,158,643**	**144,363,784**	**155,163,428**
OPERATING EXPENSES:				
Personal Services	447,324	471,802	302,445	225,662
Contractual Services	9,076,888	8,609,265	11,221,816	8,250,551
Supplies and Materials	44,253	77,321	58,251	7,271
Health/Dental Claims	125,629,015	134,662,525	141,373,176	148,456,992
Other expenses	696	3,301	9,342	9,743
Total Operating Expenses	**135,198,177**	**143,824,214**	**152,965,029**	**156,950,219**
Operating Income (Loss)	**(4,056,426)**	**(11,665,571)**	**(8,601,245)**	**(1,786,791)**
NONOPERATING REVENUE (EXP):				
Fr the Use of Money or Property	163,107	9,161	384	131
Interest expense	0	0	9,459	259,869
Contributed Capital Assets	0	0	0	0
Total nonoperating rev (exp)	**163,107**	**9,161**	**(9,075)**	**(259,739)**
OPERATING TRANSFERS IN	0	0	0	10,000,000
Change in Net Assets	**(3,893,318)**	**(11,656,410)**	**(8,610,320)**	**7,953,470**
Net Assets Beginning	16,150,605	12,257,287	600,877	(8,009,442)
Net Assets Ending	12,257,287	600,877	(8,009,442)	(55,973)

Metro Nashville Public Schools
Professional Employees Insurance Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2023-2024 Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
OPERATING REVENUES:				
Revenue from operations	169,128,136	175,893,262	182,928,992	188,416,862
Other revenue	0	0	0	0
Total Operating Revenues	**169,128,136**	**175,893,262**	**182,928,992**	**188,416,862**
OPERATING EXPENSES:				
Personal Services	243,172	250,467	257,981	265,720
Contractual Services	8,890,719	9,157,440	9,432,164	9,715,129
Supplies and Materials	7,835	8,070	8,312	8,561
Health/Dental Claims	159,975,912	164,775,189	169,718,445	174,809,998
Other expenses	10,499	10,814	11,138	11,472
Total Operating Expenses	**169,128,136**	**174,201,980**	**179,428,040**	**184,810,881**
Operating Income (Loss)	**0**	**1,691,281**	**3,500,952**	**3,605,981**
NONOPERATING REVENUE (EXP):				
Fr the Use of Money or Property	3,225	3,322	3,422	3,524
Interest expense	89,776	92,469	95,243	98,101
Total nonoperating rev (exp)	**(86,551)**	**(89,147)**	**(91,822)**	**(94,576)**
OPERATING TRANSFERS IN	0	0	0	0
Change in Net Assets	**(86,551)**	**1,602,134**	**3,409,131**	**3,511,405**
Net Assets Beginning	(55,973)	(142,523)	1,459,611	4,868,741
Net Assets Ending	(142,523)	1,459,611	4,868,741	8,380,146

Print Shop Fund

The Print Shop Fund is used to account for the operations of printing services and derives its revenues from internal service charges to schools for printing services. Printing services volume has increased significantly in recent years. Revenues and expenses tend to be offset, but as volume increases, expenditures do not increase at the same rate. As a result, the increase has not caused any operational issues for MNPS. Management expects volume to decline in the future but to remain relatively stable.

Metro Nashville Public Schools
Print Shop Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Current
OPERATING REVENUES:				
Revenue from operations	307,714	1,952,820	1,062,047	377,470
Total operating revenues	**307,714**	**1,952,820**	**1,062,047**	**377,470**
OPERATING EXPENSES:				
Personal Services	122,901	139,076	157,902	178,735
Contractual Services	133,342	1,097,869	1,076,195	1,418,570
Supplies and Materials	7,897	0	0	0
Depreciation/Amortization	0	0	0	0
Other expenses	51,900	0	0	0
Total operating expenses	**316,039**	**1,236,944**	**1,234,096**	**1,597,305**
Operating Income (Loss)	**(8,325)**	**715,876**	(172,049)	**(1,219,835)**
NONOPERATING REVENUE (EXP):				
Fr the Use of Money or Property	18,847	827	0	40,181
Interest expense	0	0	(273)	0
Total nonoperating rev (exp)	**18,847**	**827**	**(273)**	**40,181**
Income (Loss)	**10,522**	**716,703**	**(172,322)**	**(1,179,654)**
Net Assets Beginning	712,981	723,503	1,440,206	1,267,884
Net Assets Ending	723,503	1,440,206	1,267,884	88,231

Metro Nashville Public Schools
Print Shop Fund Budget Book Report
As of June 30th, 2023

Eight-year Summary Comparison of Revenue and Expenditures

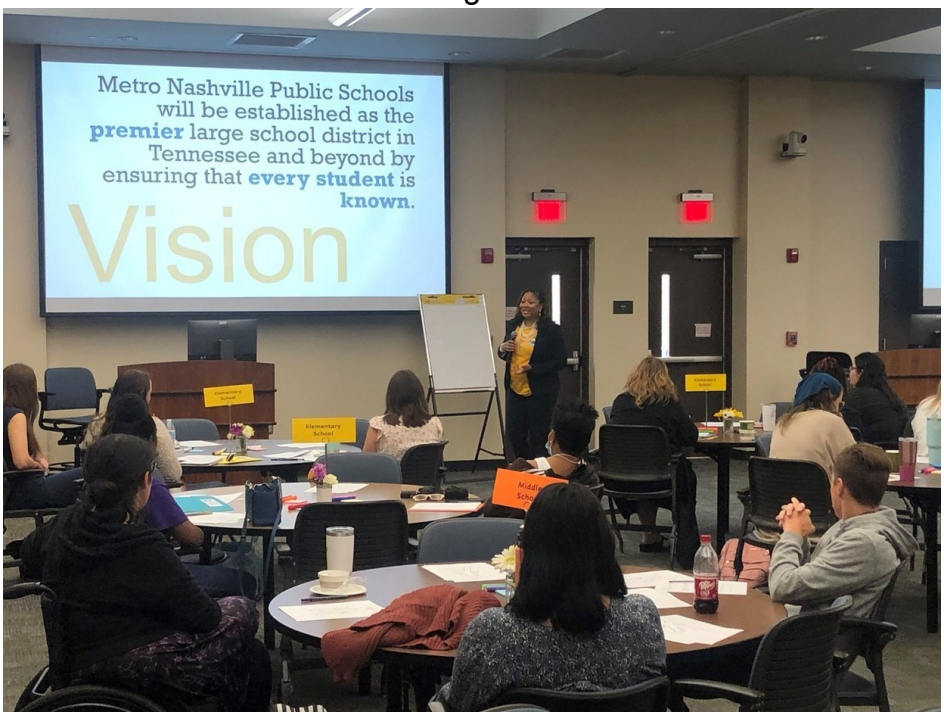
	2023-2024 Budget	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected
OPERATING REVENUES:				
Revenue from operations	1,200,000	1,236,000	1,273,080	1,311,272
Total operating revenues	**1,200,000**	**1,236,000**	**1,273,080**	**1,311,272**
OPERATING EXPENSES:				
Personal Services	259,200	266,976	274,985	283,235
Contractual Services	422,400	435,072	448,124	461,568
Supplies and Materials	96,000	98,880	101,846	104,902
Depreciation/Amortization	12,000	12,360	12,731	13,113
Other expenses	410,400	422,712	435,393	448,455
Total operating expenses	**1,200,000**	**1,236,000**	**1,273,080**	**1,311,272**
Operating Income (Loss)	-	-	-	-
NONOPERATING REVENUE (EXP):				
Fr the Use of Money or Property	0	0	0	0
Interest expense	0	0	0	0
Total nonoperating rev (exp)	**0**	**0**	**0**	**0**
Income (Loss)	**0**	**0**	**0**	-
Net Assets Beginning	88,231	88,231	88,231	88,231
Net Assets Ending	88,231	88,231	88,231	88,231

Discussion of MNPS Fund Activity

The past several years has been a tumultuous period for MNPS following the global pandemic. Increased funding has been available to MNPS through Federal ESSER funding and a property tax increase that was passed by Metro Council for FY21. These resources have been much needed during the recent period with higher inflation rates. MNPS has been able to increase compensation for employees and provide additional classroom support during the past several years.

During recent years, the Nashville area has experienced significant population growth. This growth has coincided with a shift from families with school age children to more young adults without children. Consequently, despite the population growth, student enrollment in Davidson County has decreased slightly. MNPS Leaders are hopeful that enrollment will increase as program enhancements and academic achievement continue to improve.

MNPS teacher pay has been increased to become the highest in the State of Tennessee while MNPS has also launched initiatives to provide increased social and emotional support to students. During the fall of 2020, the district implemented remote learning by distributing laptops to every K-12 student. To maintain this $27 million investment, MNPS has committed to utilize and update these devices for approximately $8 million per year.



The Operating Budget is the largest and most complicated budget that MNPS leaders oversee. Metro Government has increased funding allocations to Schools by amounts well above historical norms recently with increases around $100 million each year for the past three years. These sorts of increases may not be sustained as tax revenue growth may level out in future years.

Nutrition Services Fund expenditures have increased significantly during recent years as labor costs continue to grow. Metro Government has instituted a $15 per hour minimum wage for all employees. Funds have been provided to supplement these wage increases and the expectation is that this support will continue to be necessary. Traditional revenue and reimbursement rates have not kept pace with recent expense growth. The Nutrition

Services team intends to adjust their operations to reduce non-labor expenditures and leverage grants, Federal Government programs and other revenue sources to meet the evolving needs of MNPS students.

The Debt Service Fund has experienced increased revenue as sales tax collections have continued to grow. Property tax collections have also increased as a result of a 34% increase in property tax assessment. Also, Metro Government restructured its debt in FY 2021 when they retired the General Obligation Improvements Bond Series 2021C, which caused a 177% one-time increase in expenditures. While interest rate protection strategies are in place, the recent rise in interest rates has caused debt services expenses to increase somewhat. Revenue and expenses are discussed in more detail in the Debt Issuance section of this report. The budget for expenditures in upcoming years is more closely aligned with previous levels.



The Federal, State and Local Grants Fund has been most heavily impacted by the pandemic. As a result of the American Rescue Plan Act and other pandemic related government spending, revenue and expenses peaked in FY 2022 and began trending toward historical levels since then. It is anticipated that spending will remain at elevated levels until at least FY 2025.

The Professional Employee Insurance Fund provides funding for group life, medical, disability income, tax deferred annuities and other employee benefits. Spending on health and dental claims has increased significantly year over year similar to the national trend. This is a self-sustaining fund, but transfers from other Government funds have been required to meet expenses recently. Future premium increases are anticipated so that this fund will have available revenue to offset expenses. All other Funds combined account for 1% of the MNPS budget and have not experienced noteworthy activity.

Other Post-Employment Benefits

The Professional Employee Insurance Fund covers participants who elected to transfer from the City Education Plan and County Education Plan and professional employees of Metropolitan Nashville Public Schools hired between April 1, 1963 and July 1, 1969. Normal retirement occurs upon reaching age 60 with 20 years of service, completing 25 years of service, or reaching age 65. The post-retirement annual benefit is calculated as approximately 2% of the highest five-year average earnings multiplied by the years of service, plus cost-of-living adjustments. Ten years of service is required for vesting in the Metro Education Plan.

After July 1, 1969 professional employees hired became members of the State Employees, Teachers, and Higher Education Employees' Pension Plan, a cost-sharing multiple employers defined benefit pension plan administered by the Tennessee Consolidated Retirement System (TCRS) that provides retirement, death, and disability benefits.

The funding policy is to provide for periodic contributions at actuarially determined rates that are designed to accumulate sufficient assets to pay benefits when due. MNPS provides funding to two post-employment benefit plans: 1) A State pension plan for certificated employees and 2) A Metro pension plan for support employees. These plans are managed by the Tennessee Consolidated Retirement System (TCRS) and Metro Employee Benefits Board (MEBB) which establish appropriate employer contribution rates for each plan annually. The current rate is 10.30% for certificated (TCRS) employees of Metropolitan Nashville Public Schools and 12.88% for non-certificated employees (MEBB).

CAPTIAL IMPROVEMENTS FUNDING OVERVIEW

Each year, Metro Council approves capital improvement projects for Metro Nashville Public Schools buildings and the funding is directed to the MNPS Capital Improvements Fund. Upon Board approval, a local Nashville architect will be commissioned to design the school improvement on behalf of the Metro Nashville Board of Education. The facility planning and construction office oversees the design to ensure the Board's understanding of the project scope is achieved. Once the design is complete, the project is bid to qualified general contractors and a construction contract is granted for the work.

2023 APPROVED CONSTRUCTION PROJECTS:

- Lakeview Elementary Replacement Facility
- Paragon Mills Elementary Addition & Renovation
- Percy Priest Elementary Replacement
- High School Competition Artificial Turf Fields
- District-Wide Projects

2022 APPROVED CONSTRUCTION PROJECTS:

- Hunters Lane Track and Stadium Upgrades
- Haywood Elementary Addition & Renovation (Design Services Only)
- Hillwood High School (Partial Funding – Furniture and Building Completion)
- Paragon Mills Elementary Addition & Renovation (Design Services Only)
- Percy Priest Elementary Replacement (Design Services)
- District-Wide Projects

2021 APPROVED CONSTRUCTION PROJECTS:

- Cane Ridge High School Addition
- Middle School for the Cane Ridge Cluster (Design Services only)
- Hillwood High School (Partial Funding - Building Shell)
- District-Wide Projects

2020 APPROVED CONSTRUCTION PROJECTS:

- Goodlettsville Elementary School
- Lakeview Elementary School (Design Services only)
- Pearl Cohn High School
- District-Wide Projects

2019 APPROVED CONSTRUCTION PROJECTS:

- Hillwood High School (Partial Funding - Sitework only)
- District-Wide Projects

FUNDING SUMMARY: Capital Projects

Cane Ridge Cluster Middle School

Year	Budget	Remaining
FY21	$4,280,000	$3,207,737.02

Cane Ridge High School Addition

Year	Budget	Remaining
FY21	$18,840,000	$12,215,601.80

Goodlettsville Elementary School

Year	Budget	Remaining
FY20	$27,410,000	$2,777,073.22

Haywood Elementary School

Year	Budget	Remaining
FY22	$2,400,000	$1,768,653.57

High School Competition Turf Fields

Year	Budget	Remaining
FY23	$3,000,000	$2,854,301.15

Hillwood High School

Year	Budget	Remaining
FY22	$29,000,000	$9,872,679.45
FY21	$100,000,000	$4,529,883.99
FY19	$10,000,000	$241,895.34
FY17	$2,250,000	$0
FY16	$1,754,113	$0
Total	$143,004,113	$14,644,458.78

Hunters Lane Track and Stadium Upgrades

Year	Budget	Remaining
FY23	$2,870,000	$2,163,714.34

Lakeview Elementary School

Year	Budget	Remaining
FY23	$39,320,000	$39,320,000.00
FY20	$2,400,000	$1,316,280.38
Total	$41,720,000	$40,636,280.38

Paragon Mills Elementary School

Year	Budget	Remaining
FY23	$33,420,000	$33,420,000
FY22	$2,930,000	$1,450,418.37
Total	$36,350,000	$34,870,418.37

Pearl Cohn High School

Year	Budget	Remaining
FY20	$1,240,000	$157,571.50

Percy Priest Elementary School

Year	Budget	Remaining
FY23	$39,280,000	$39,280,000
FY22	$3,000,000	$1,667,607.07
Total	$42,280,000	$40,947,607.07

FUNDING SUMMARY: Select District-Wide Projects

ADA Compliance

Year	Budget	Remaining
FY23	$200,000	$200,000.00
FY22	$500,000	$449,873.00
FY21	$1,000,000	($24,999.73)
FY20	$500,000	$8,702.33
FY19	$400,000	$0
FY18	$100,000	$0
FY17	$500,000	$0
FY16	$500,000	$0
Total	$3,775,000	$633,575.60

Environmental Remediation

Year	Budget	Remaining
FY23	$100,000	$100,000
FY22	$925,000	$688,072.18
FY21	$250,000	$28,256.77
FY20	$200,000	$10,06.37
FY19	$0	$0
FY18	$100,000	$0
FY17	$110,000	$0
FY16	$0	$0
Total	$1,685,000	$826,335.32

HVAC Upgrades

Year	Budget	Remaining
FY23	$11,675,000	$11,675,000
FY22	$0	$0
FY21	$61,600,000	$9,679925.58
FY20	$20,700,000	$15,422,492.46
FY19	$9,900,000	$0.03
FY18	$7,300,000	$0
FY17	$11,300,014	$0
FY16	$4,099,679	$0
Total	$126,574,693	$36,777,418.07

2023 APPROVED CONSTRUCTION PROJECTS:

The three elementary schools funded in 2023 are described below in the funding year where their design was awarded. The awarded funds for artificial turf fields outfitted three MNPS high school football fields with artificial turf starting with Pearl-Cohn, Whites Creek, and East High Schools. Additional funding will be requested for the remaining high schools in future capital improvement budgets.

MNPS Project K-5, 6-8 Configuration	Project Type	# Portables (Classrooms)	School Board District	Council District	Bldg. Area (Sq. Ft.)	Campus Size (Acres)	Fiscal Year 2022-2023
Alex Green Elementary	Addition (80)	6 (6)	1	3	59,716	10.29	$9,480,000
Antioch Early Learning Hub	Design Fees Only						$1,460,000
Cane Ridge Cluster Elementary (Burkitt Ridge)	New (600)		2	32			$63,460,000
Haywood Elementary	Renovation	7 (2)	2	30	88,925	11.87	$45,890,000
Lakeview Elementary	Replace (800)	5 (2)	6	29	83,429	11.46	$53,010,000
MNPS PreK additions (Various Schools)	Addition						$25,600,000
Overton Cluster Elementary	New (600)		2	27			$52,490,000
Paragon Mills Elementary	Renovation	9 (1)	6	26	76,497	7.89	$47,040,000
Percy Priest Elementary	Replace (600)	3 (1)	8	34	59,418	9.90	$49,630,000
Robert E. Lillard - Community Achieves Support Hub	Renovation		1	1	62,982	11.50	$7,050,000
Support Center for Family Information & Employee	Design Only			17			$1,320,000
The Cohn Center - My Digital Future Space	Renovation		9	24	135,357	2.38	$3,110,000
Westmeade Elementary	Replace (800)	6 (4)	9	23	53,296	9.72	$55,040,000

2022 APPROVED CONSTRUCTION PROJECTS:

Hunters Lane Track and Stadium Upgrades:

The project includes site construction to upgrade the track to be an 8 lane 400m track. The project includes needed ADA upgrades to bring the stadium into compliance with federal regulations for accessibility.

Haywood Elementary Addition & Renovation (Design Services Only):

An addition and renovation are planned for Haywood Elementary to upgrade the existing school and add square footage to accommodate the fifth-grade transition to the school. The project is designed to replace the undersized cafeteria and provide additional classrooms and administrative space to

support the diverse needs of the students and staff at the school. The site is also planned to be reconfigured to provide improved traffic flow and separate bus traffic from the car traffic.

Hillwood High School (Partial Funding – Furniture and Building Completion):

This project award represents the final installment of funding to complete construction on the building as well as procure furniture and equipment for the school. See below for additional information.

Paragon Mills Elementary Addition & Renovation (Design Services Only)

An Addition and renovation is being planned for Paragon Mills Elementary to upgrade the existing school and add square footage to accommodate the transition of fifth grade and future growth at the school. The project is designed to replace the aging classroom pod building and provide increased classroom and administrative space to support the diverse needs of the students and staff at the school. A new cafeteria and stage are also planned for the school along with new classrooms for Pre-K. The site will be reconfigured to allow traffic to stack on site for arrival and dismissal and separate bus traffic from car traffic.



Percy Priest Elementary Replacement (Design Services)

The project planned for Percy Priest Elementary includes building a new elementary school on the existing playground/park area behind the school and demolishing the old building. A new playground and park area will be constructed where the current building is located. The new school will be designed for 800 students to accommodate both 5th grade and Pre-K in the school and allow space for anticipated growth.



2021 APPROVED CONSTRUCTION PROJECTS:

Hillwood High School:

A Replacement Facility for Hillwood High School is being designed for the 274-acre site in Bellevue at the former Hope Park Church location. The new school facility will serve a 1,600-student body in five Career Academies. The building will include modern learning environments which are flexible and technology-rich. The 3-story building will be situated on the site along with a new sports complex, parking, and bus access areas.

The design concept for this new high school draws inspiration from the history and natural beauty of its location. Adjacent to the Harpeth River, the site is a historic crossroads of industry and commerce where rail lines and roads carried early settlers west and returned raw materials, including timber and Tennessee limestone, east to Nashville.

The school actively engages with the natural beauty of the hills, forest, river, and meadows that define the site. Sculpted by and set into the topography of the site, terraced academic levels open onto landscaped courtyards and outdoor terraces. Full-height glazing in the commons and cafeteria allows abundant natural light to energize the space while framing courtyard views and expansive vistas of the rolling site.

Drawing on the site's history as a place of meeting and passage, the design for Hillwood establishes a crossroads of learning, bringing together students from diverse backgrounds through the school's five professional academies. Situated along ample corridors and open stairs, each academy's unique focus and work is on display for all students to experience, simultaneously projecting an individual "house" identity while inviting inquisitive students to continue to explore and learn.

To mitigate environmental disruption to the rolling landscape, athletic facilities - with their large field footprints – are sited in lower, flatter zones. In addition, low-impact development strategies employ natural grasses and plant typologies that emulate the natural site hydrology while rainwater is captured for toilet flushing or diverted to bioretention areas that display sustainability as a learning opportunity. The building is oriented to take advantage of solar exposure to enhance thermal comfort while minimizing glare.



2020 APPROVED CONSTRUCTION PROJECTS:

Goodlettsville Elementary School

Goodlettsville Elementary has been demolished to make way for a new school facility slated to open in August of 2023. While the building is under construction, the students of Goodlettsville Elementary attended school at the former Gra-Mar Middle School site. The new school will be constructed to support 540 students in grades Pre-K through 5th grade and include design elements to support students' sensory experience.



Lakeview Elementary School:

Lakeview Elementary school will be torn down to make way for a replacement elementary school to be built on the existing school site. The new school building will be built to accommodate 800 students in grades Pre-K through 5th grade. The project will include multiple phases of new building and demolition over several years to complete the work.



Cane Ridge Middle School:

A new Middle School will be constructed in the Cane Ridge Cluster to accommodate 600 students in grades 6th through 8th. The school will serve students from both Eagle View and Cane Ridge Elementary Schools. The new school will alleviate overcrowding at Antioch Middle School.

Cane Ridge High School:

Cane Ridge High School will receive a 24-classroom addition to make space for additional teachers expected to be needed as student enrollment increases in the coming years. The project will also include technology upgrades to all existing classrooms.

RECENTLY COMPLETED PROJECTS:

Antioch High School:

This project includes a 20-classroom addition to Antioch High School. This project will allow classes that currently use portable buildings to relocate to permanent space.



Crieve Hall Elementary School:

This project includes an addition of 8 classrooms. The project will also feature construction of a new library. The cafeteria will be expanded and other support functions will be added to the building.



Eagle View Elementary School:

This is a brand-new elementary school planned for a capacity of 800 students. The school is being constructed on Eagle View Blvd in Antioch. This school achieved LEED Gold accreditation.



East Nashville Magnet High School:

This project added new bleachers to the football/track facility. A new building includes concession stand, press box, restrooms, and a ticket booth. A new PA system and scoreboard will also be added. The final component of this project is site work including fencing, sidewalks, and ADA compliant ramps.



Glencliff High School:

This project consists of the construction of a new 400-meter track. The concession stand and restroom building will also be replaced. The new building will include a ticket booth and alumni room. The final component of this project is sitework including fencing, sidewalks, stairs, and ADA compliant ramps.



Hume-Fogg Magnet High School:

This is a complete facility renovation of the existing school. The new design is in keeping with the design guidelines of the Downtown Historic Commission. Existing hardwood floors and plaster ceilings have been kept intact as much as possible in the new design. Original window spaces remain, but have been replaced with new energy efficient windows that are in keeping with the original design aesthetic. This project includes new lighting, technology infrastructure, new electrical, plumbing and HVAC.



Martin Luther King Jr Magnet High School:

This is phase II of the renovation and expansion of MLK. The project includes the expansion of the cafeteria, kitchen, and adjacent common areas. The athletic locker rooms are expanded and the music program has gained a new home. The project also renovated most of the existing school to upgrade HVAC, plumbing, and electrical systems.



McMurray Middle School

This project is a complete facility modernization including updated HVAC, electrical, plumbing, and renovated finishes throughout. The building was also reconfigured for better flow and efficient use of space. There is a small addition to allow for the expansion of the administration area.



Overton High School:

This project is a complete facility renovation and classroom addition. The building is modernized and received new windows, HVAC system, and lighting. The cafeteria Is expanded along with the library and administrative areas.



Pennington Elementary School:

This project is the second phase of work at Pennington Elementary School. Following the addition of classrooms to the school, the remainder of the school was renovated. The facility renovation includes new HVAC, upgraded electrical and plumbing, new windows, and renovated finishes throughout.



Rosebank Elementary School:

This project is a complete facility renovation. The building has been modernized and received new windows, HVAC system, and lighting. The cafeteria will be expanded along with the kitchen. The library is expanded and modernized, as well.



General Fund FY 2023 Budget Breakdown by Major Function

Board of Education

Mission:
The Board of Education, on behalf of the citizens, holds itself accountable to the citizens of the district by ensuring that all action it takes is consistent with the law, the Metro Charter, and the Board's policies. In fulfilling this charge, the Board is committed to rigorous and continual improvement of its capacity to govern effectively, using its policies to define its values and expectations in policy.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Board Administrator	1.0	1.0	1.0	1.0	1.0	1.0
Secretary, Sr.	1.0	1.0	1.0	1.0	1.0	1.0
Board Members	9.0	9.0	9.0	9.0	9.0	9.0
TOTAL	**11.0**	**11.0**	**11.0**	**11.0**	**11.0**	**11.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	296,300	296,300	302,000	312,400	326,900	336,000
Benefits	108,200	108,500	111,700	113,600	117,100	123,800
Supplies & Materials	4,500	4,500	2,000	2,000	2,000	2,000
Other Operating Expenses	57,300	57,300	36,500	36,500	36,500	36,500
Travel/Mileage	17,300	17,300	17,300	17,300	17,300	17,300
Contracted Services	62,000	62,000	66,000	66,000	66,000	66,000
TOTAL	**545,600**	**545,900**	**535,500**	**547,800**	**565,800**	**581,600**

Office of Director of Schools

Mission:
To provide highly effective and efficient leadership and administration of the public schools and central office in accordance with Board of Education policies, the public school laws of Tennessee, the bylaws of the State Board of Education and related Federal laws and mandates.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Director of Schools	1.0	1.0	1.0	1.0	1.0	1.0
Manager Executive Office	1.0	1.0	1.0	1.0	1.0	1.0
Secretary Sr.	1.0	1.0	1.0	1.0	1.0	1.0
TOTAL	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	476,900	769,300	449,500	461,400	473,900	518,400
Benefits	121,800	174,000	212,400	216,500	229,400	237,600
Supplies & Materials	3,600	3,600	3,600	3,600	3,600	3,600
Other Operating Expenses	9,200	9,200	9,200	9,200	9,200	9,200
Tavel/Mileage	2,700	5,000	5,000	5,000	5,000	5,000
TOTAL	**614,200**	**961,100**	**679,700**	**695,700**	**721,100**	**773,800**

Chief Financial Officer

Mission:
To provide quality service that is effective, efficient, and accountable. The office manages the fiscal functions of the school district. Over the past several years, the district has implemented several changes to ensure the district's business practices efficiently support schools and student instruction.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Executive Assitant	1.0	1.0	1.0	1.0	1.0	1.0
Chief Financial & Operating Officer	1.0	1.0	1.0	1.0	1.0	1.0
TOTAL	**2.0**	**2.0**	**2.0**	**2.0**	**2.0**	**2.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	231,100	244,400	247,000	251,400	257,000	261,700
Benefits	60,600	66,700	68,200	68,700	70,600	71,300
Supplies & Materials	1,400	1,400	1,000	1,000	1,000	1,000
Other Operating Expenses	2,700	2,700	2,500	2,500	2,500	2,500
Tavel/Mileage	1,500	1,500	2,100	2,100	2,100	2,100
TOTAL	**297,300**	**316,700**	**320,800**	**325,700**	**333,200**	**338,600**

Chief Operating Officer

Mission:
To provide the highest quality business operations and supporting services essential to students' educational success through staff committed to continuous improvement and excellence.

The office oversees the district's Transportation, Construction, Maintenance, Student Nutrition, Student Assignment, Technology & Information Services departments. These departments promote smooth school operations by helping students arrive at school safely and on time, providing safe, appropriate facilities, offering students nutritious meals, providing families' school choices, and building a technology infrastructure and data warehouse to assist instruction.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Executive Assitant	0.5	0.5	0.5	1.0	1.0	1.0
Exec Officer - Operations/COO	1.0	1.0	1.0	1.0	1.0	2.0
TOTAL	**1.5**	**1.5**	**1.5**	**2.0**	**2.0**	**3.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	182,600	192,000	188,600	250,400	214,800	426,200
Benefits	54,000	60,400	61,200	69,600	71,200	116,900
Supplies & Materials	4,000	4,000	500	500	500	500
Other Operating Expenses	1,000	1,000	500	500	500	500
Tavel/Mileage	2,300	2,300	500	500	500	500
TOTAL	**243,900**	**259,700**	**251,300**	**321,500**	**287,500**	**544,600**

Communications

Mission:
To utilize Public Information, Community Outreach and Engagement, Television Resources, and Web Services to inform and educate targeted audiences about Metropolitan Nashville Public Schools' programs, achievements, and initiatives. This office works with community organizations, businesses and individuals to increase interaction with and support for all public schools in Davidson County.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Executive Officer - Community Engagement	1.0	1.0	1.0	1.0	1.0	1.0
Directors	3.0	3.0	3.0	3.0	3.0	3.0
Coordinators	3.0	3.0	3.0	4.0	4.0	4.0
Manager - Communications	1.0	1.0	1.0	1.0	1.0	1.0
Specialist - Communications II	4.0	4.0	4.0	4.0	4.0	4.0
TOTAL	**12.0**	**12.0**	**12.0**	**13.0**	**13.0**	**13.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	815,900	979,300	986,000	1,091,700	1,161,100	1,215,800
Benefits	214,600	307,400	317,700	333,700	362,300	376,200
Supplies & Materials	9,000	9,000	59,500	59,500	59,500	59,500
Other Operating Expenses	205,000	205,000	184,500	184,500	184,500	184,500
Tavel/Mileage	11,000	11,000	8,000	8,000	8,000	8,000
Contracted Services	145,000	160,000	130,000	130,000	244,500	244,500
TOTAL	**1,400,500**	**1,671,700**	**1,685,700**	**1,807,400**	**2,019,900**	**2,088,500**

Purchasing

Mission:
To provide for quality acquisition and timely facilitation for the delivery of goods and services to the system's instructional and non-instructional departments. The mission is extended by our commitment to the Minority, Women and Local Business Participation Program.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Director of Purchasing	1.0	1.0	1.0	1.0	1.0	1.0
Purchasing Manager	1.0	1.0	1.0	1.0	1.0	1.0
Contract Officer	1.0	1.0	1.0	1.0	1.0	1.0
Contract Agent	2.0	2.0	3.0	5.0	5.0	5.0
Purchasing Assistant	5.0	5.0	4.0	4.0	4.0	4.0
TOTAL	**10.0**	**10.0**	**10.0**	**12.0**	**12.0**	**12.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	637,000	672,800	679,900	834,900	973,000	1,009,900
Benefits	203,900	233,100	239,000	281,000	312,600	321,000
Supplies & Materials	4,000	4,000	1,500	1,500	1,500	1,500
Other Operating Expenses	3,500	10,500	7,700	7,700	7,700	7,700
Tavel/Mileage	500	600	4,100	4,100	4,100	4,100
Contracted Services	-	-	-	-	-	103,000
TOTAL	**848,900**	**921,000**	**932,200**	**1,129,200**	**1,298,900**	**1,447,200**

Fiscal Services

Mission:
To provide quality fiscal services to the system's instructional and non-instructional departments in the most timely, efficient, transparent, and economical manner possible. We will provide these services with the highest degree of customer service, open communications, strong internal controls, and financial transparency.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Directors	3.0	3.0	3.0	3.0	3.0	3.0
Coordinator of Facility Use	1.0	1.0	1.0	1.0	1.0	1.0
Financial Operations Analyst	1.0	2.0	2.0	3.0	2.0	3.0
Financial Operations Manager	1.0	1.0	1.0	1.0	1.0	1.0
Accountants	5.0	5.0	5.0	5.0	5.0	5.0
Other Accounting Personnel	8.0	8.0	9.0	9.0	6.0	7.0
TOTAL	**19.0**	**20.0**	**21.0**	**22.0**	**18.0**	**20.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	1,255,500	1,165,600	1,196,500	1,282,400	1,380,100	1,222,100
Benefits	439,200	494,800	513,400	538,000	517,400	465,700
Supplies & Materials	13,800	13,800	20,000	20,000	20,000	17,400
Other Operating Expenses	47,700	47,700	39,400	39,400	39,400	36,800
Tavel/Mileage	2,500	3,700	3,500	4,100	4,100	3,700
Contracted Services	60,000	37,000	37,000	37,000	37,000	157,000
TOTAL	**1,818,700**	**1,762,600**	**1,809,800**	**1,920,900**	**1,998,000**	**1,902,700**

Human Capital

Mission:
To recruit, select, develop, compensate, and retain a highly qualified and highly effective workforce that promotes student achievement, and to provide excellent service to our partners in education and to become a valued strategic partner to the school system that supports academic excellence and facilitates continuous improvement in teaching leadership and accountability.

POSITION	FY2019*	FY2020*	FY2021	FY2022	FY2023	FY2024
Chief Human Resources and General Counsel	1.0	1.0	1.0	1.0	1.0	1.0
Executive Officer	2.0	1.0	0.0	1.0	1.0	1.0
Executive Director - Human Resources	1.0	1.0	1.0	1.0	1.0	1.0
Directors	3.0	3.0	5.0	5.0	5.0	5.0
Coordinators	3.0	3.0	3.0	3.0	3.0	3.0
Assitants	11.0	11.0	14.0	14.0	14.0	15.0
Other HR Personnel	24.5	26.5	28.0	30.0	29.0	37.0
TOTAL	**45.5**	**46.5**	**52.0**	**55.0**	**54.0**	**63.0**

EXPENSE	FY2019*	FY2020*	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	3,830,300	3,853,600	3,796,300	4,098,500	4,601,200	5,612,000
Benefits	1,102,500	1,217,400	1,246,200	1,317,900	1,504,400	1,677,300
Supplies & Materials	122,000	122,000	131,200	131,200	131,200	131,200
Other Operating Expenses	268,600	268,600	268,600	268,600	268,600	268,600
Tavel/Mileage	13,000	13,000	75,000	75,000	75,000	75,000
Contracted Services	1,943,200	2,392,300	2,092,300	2,148,600	2,416,300	2,467,600
TOTAL	**7,279,600**	**7,866,900**	**7,609,600**	**8,039,800**	**8,996,700**	**10,231,700**

**Employee Relations Division was combined with Human Resources in the operating budget beginning in FY21. Sums have been adjusted to reflect the combined total in previous years.*

Leadership and Learning/Chief of Schools and Academics

Mission:
To provide overall direction for the district's academic programs, seek to increase workforce capacity and manage academic performance to increase student achievement. Among the areas included in this department are elementary, middle and high school curriculum, alternative programs, literacy, English learner and career and technical education.

POSITION	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Chief of Academics and Schools	1.0	1.0	1.0	1.0	1.0	1.0
Executive Officers (EDSSI)	14.0	0.0	2.0	2.0	2.0	2.0
Community Superintendent	1.0	6.0	2.0	0.0	0.0	0.0
Director - Athletics	1.0	1.0	1.0	2.0	2.0	2.0
Principal - Executive Lead	0.0	0.0	0.0	0.0	0.0	0.0
Executive Directors	1.0	8.0	6.0	11.0	11.0	11.0
Assistants	5.0	8.0	9.0	6.0	6.0	6.0
TOTAL	**23.0**	**24.0**	**21.0**	**22.0**	**22.0**	**22.0**

EXPENSE	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024
Salaries and Wages	2,458,700	2,387,800	2,108,700	2,199,200	2,588,900	2,760,900
Benefits	742,100	772,600	791,200	819,000	989,400	1,046,200
Supplies & Materials	150,000	139,600	157,200	157,200	157,200	147,200
Tavel/Mileage	-	15,000	24,500	24,500	24,500	24,500
Contracted Services	294,000	56,200	138,800	13,800	13,800	13,800
TOTAL	**3,644,800**	**3,371,200**	**3,220,400**	**3,213,700**	**3,773,800**	**3,992,600**

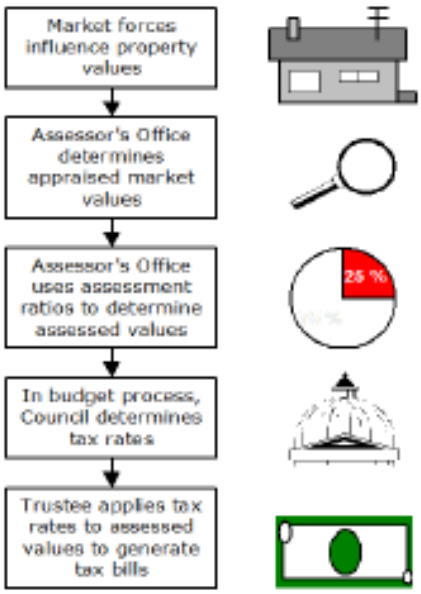
Informational Section



Metro Nashville and Its Budget

How the Property Tax Works

The following diagram shows the appraisal and budgetary process.



Market values – Market values of property are set in the open market. Market value is the most probable price of a piece of property in an arms-length transaction between a willing and knowledgeable buyer and a willing and knowledgeable seller.

Appraisal – The Assessor of Property's role is to determine the value of property so that the tax burden is distributed equitably among all property owners. That office executes tax policy to identify, classify, appraise, and assess all property. In Metro, the Assessor must:

- Produce an annual assessment roll—adding new construction and removing demolished buildings.
- Perform site inspections of all properties to update assessment records.
- Collect and verify sales prices for all real estate transfers.
- Analyze sales data and property characteristics to produce 100% appraisals in the fourth year of the appraisal cycle.

Metro's Assessor of Property determines the appraised value of all real and personal property in the county, except public utilities (whose values are determined by the State Comptroller's Office). The appraised value is the estimated market value of the property at a certain point in time. The last county wide reappraisal for Davidson County was 2021, FY 2022.

The appraised value of a property is an estimate of its market value. Three appraisal methods are used to estimate each property's market value:

- The estimated *cost* to replace a structure, referred to as "replacement cost new," adjusted for depreciation based on the property's age and condition, yielding the "depreciated replacement cost."
- The *market value* or sale prices of similar properties that have recently sold.
- The *present value of the future net income* that can be generated by that or similar properties, sometimes called the "capitalization of income" method.

When used together, these three methods give the appraiser the best indication of what a property is worth. With the aid of modern computer systems, the Assessor has adapted these traditional appraisal techniques to produce large-scale reappraisal projects with accurate and cost effective results.

In most years, appraised values on existing real property do not change unless there are substantial taxable additions or improvements to the property, the property is rezoned, or the owner files and wins an appeal from the county or state Board of Equalization. New construction between reappraisals is valued at levels consistent with tax roll appraisals of similar existing properties.

However, over time, the market values of properties may change considerably and at different rates. The resulting inconsistency within the market causes some property owners to pay taxes based on appraisals that exceed the current value of their property, while others pay on appraisals that reflect only a portion of the current value.

So, following state law, the Assessor's Office conducts a county-wide reappraisal every four years to bring appraised values up to current market values. (Current law allows for reappraisals on a four-year or six-year cycle; the Metro Assessor has chosen the former.) After the reappraisal, all properties should be appraised consistently at 100% of their current market values. Periodic reappraisals are designed to equalize the appraised values of all properties.

Tennessee's property tax laws protect taxpayers against an automatic or arbitrary increase in their tax bills after a reappraisal. Local governments must lower the tax rate to a level that will produce the same amount of revenues from the new appraisals as was generated from the old rates and appraisals - except for new construction. This is called the certified tax rate. Therefore, under state law, your property tax bill can't be raised by reappraisal unless your property value has grown more in value than the average for all other property in the county.

In between reappraisals, the state performs a biennial analysis of appraised values conducted for all counties in the state. This analysis, known as a sales ratio study, compares sales prices with appraised values to determine both the level and equity of appraisals. However, this ratio is not used to increase residential property appraisals.

Assessment: In Tennessee, the assessed value upon which taxes are levied is a fraction (percentage) of the appraisal. The percentage varies depending on the classification of the property, which is determined by its use. The assessed value, not the appraised value, is applied to the tax rate to produce a tax bill. One of the reasons the Assessor inspects all property is to verify how it is used. The Tennessee Constitution mandates assessment percentages to be applied to the appraised value of different classes of property.

The appraised values are multiplied by percentages defined in the state constitution to arrive at assessed values, which are then multiplied by the tax rate to determine the taxes owed.

For example, the assessed value of a residential property with an appraised value of $100,000 would be $25,000 (.25 X $100,000), while a commercial property of the same appraised value would have an assessed value of $40,000 (.40 X $100,000).

Property Class	Assessment Rate
Residential & Farm	
• Real Property	25% of appraised value
Commercial & Industrial	
• Real Property	40% of appraised value
• Personal Property	30% of appraised value
• Public Utility	55% of value set by the State Comptroller

Assessments must be compiled annually on assessment rolls for the GSD, USD, and each of the seven satellite cities within the county.

If the value of a piece of property changes (usually because of an improvement to or demolition of the property), notices of the property's new appraised value, the classification in which it is now placed, and the resulting assessment are mailed by the Assessor. There is a process established for appeals of the appraisal, but the Assessor can only consider information about value, not tax bills.

Tax rate set through the budget process: The tax rate is set through the budget process in the form of a tax levy ordinance that is recommended by the Mayor and approved by the Council. That ordinance (printed in the Executive Summary of this book) sets the GSD and USD rates per $100 of assessed value.

Tax bills are generated: The Trustee's office prepares and distributes tax bills based on the assessed value of each property and the tax rate for its district.

To calculate your property tax bill, divide the assessed value by $100 and then multiply that amount by the tax rate. For example, a property classified as residential and appraised at $100,000 would be assessed at $25,000 (the $100,000 appraised value times the 25% residential assessment ratio). A tax calculator can be found on the Office of the Trustee's website at nashville.gov/departments/trustee/calculate-property-taxes

With FY 2024's recommended property tax rate of $3.254, the calculation would be:

tax = ($25,000/$100) x $3.254 per $100
= $253.25 x $3.254
= $824.08

Property tax bills are mailed to property owners and, if taxes are paid through an escrow account, also to the mortgage holder. This normally occurs in late September or early October. Tax payments are due by the end of the following February and can be mailed to the Office of the Trustee or made online at nashville.gov/departments/trustee.

Metro and the state assist the elderly and disabled with property taxes on the first $25,000 appraised value of their homes through the Property Tax Relief program administered by the Trustee. The program also assists disabled veterans with the first $25,000 of the assessed value of their property.

Property Value Trends: Metro expects many of the contributing growth factors of recent years to continue into FY 2024. Namely, demand is anticipated to remain high, while inventory fails to keep pace. Despite rising interest rates, this disparity should continue to drive new development while helping to safeguard against a correction in market prices.

Property Tax Rates: FY 2023 and FY 2024 tax rates are shown in the Executive Summary and the tables on the following pages. The combined rate is the total paid for property in the USD; property outside the USD is taxed at the GSD rate. Residents of the seven satellite cities within Metro pay the GSD rate plus the rate set by that satellite city.

Nashville's property tax rates are currently the lowest of the four major Tennessee cities, and competitive with those of surrounding communities.

Historic property tax rates, tax rate changes, and property values are presented in the following tables. The History of Property Tax Rates table presents historic nominal property tax rates along with a summary of changes that have taken place. If no changes occurred, then the fiscal year is not presented. The Property Tax Rate Changes table shows the history and type of tax rate changes, whether from budget-related tax increases, redistribution of the rate between funds, changes in the fire tax or county-wide property reappraisals.

History of Metro Property Taxes

		GSD					USD			Totals	
Tax Year	Fiscal Year	General Fund	School Fund	Debt Service Fund	School Debt Service	GSD Total	General Fund	Debt Service Fund	USD Total	Combined Total GSD+USD	Fire District Transfer*
1971	1972	1.71	2.08	0.32	-	4.11	1.60	0.29	1.89	6.00	-
1972	1973	1.63	2.08	0.40	-	4.11	1.57	0.32	1.89	6.00	-
1973	1974	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1974	1975	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1975	1976	1.63	2.02	0.46	-	4.11	1.59	0.30	1.89	6.00	-
1976	1977	1.63	2.02	0.46	-	4.11	1.55	0.34	1.89	6.00	-
1977	1978	1.96	2.02	0.46	-	4.44	1.22	0.34	1.56	6.00	0.33
1978	1979	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1979	1980	1.99	2.02	0.43	-	4.44	1.29	0.27	1.56	6.00	0.33
1980	1981	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1981	1982	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1982	1983	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1983	1984	2.39	2.08	0.45	-	4.92	1.64	0.27	1.91	6.83	0.33
1984	1985	1.11	0.96	0.21	-	2.28	0.76	0.13	0.89	3.17	0.16
1985	1986	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1986	1987	1.45	1.09	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1987	1988	1.47	1.07	0.35	-	2.89	0.90	0.13	1.03	3.92	0.16
1988	1989	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1989	1990	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1990	1991	1.97	1.24	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1991	1992	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1992	1993	1.92	1.29	0.43	-	3.64	1.02	0.15	1.17	4.81	0.16
1993	1994	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1994	1995	1.95	1.01	0.43	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1995	1996	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1996	1997	1.91	1.01	0.47	0.11	3.50	0.88	0.12	1.00	4.50	0.12
1997	1998	1.69	0.96	0.49	0.13	3.27	0.74	0.11	0.85	4.12	0.10
1998	1999	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
1999	2000	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2000	2001	1.68	0.96	0.50	0.25	3.39	0.74	0.11	0.85	4.24	0.10
2001	2002	1.97	1.24	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2002	2003	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2003	2004	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2004	2005	1.94	1.27	0.43	0.20	3.84	0.64	0.10	0.74	4.58	0.09
2005	2006	2.00	1.33	0.54	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2006	2007	2.07	1.33	0.47	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2007	2008	2.06	1.33	0.48	0.17	4.04	0.56	0.09	0.65	4.69	0.08
2008	2009	2.06	1.33	0.48	0.17	4.04	0.53	0.12	0.65	4.69	0.08
2009	2010	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2010	2011	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2011	2012	1.82	1.17	0.42	0.15	3.56	0.46	0.11	0.57	4.13	0.07
2012	2013	1.96	1.40	0.43	0.25	4.04	0.51	0.11	0.62	4.66	0.08
2013	2014	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2014	2015	1.905	1.416	0.423	0.180	3.924	0.480	0.112	0.592	4.516	0.080
2015	2016	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2016	2017	1.905	1.416	0.423	0.180	3.924	0.495	0.097	0.592	4.516	0.080
2017	2018	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2018	2019	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2019	2020	1.338	0.994	0.297	0.126	2.755	0.334	0.066	0.400	3.155	0.050
2020	2021	1.725	1.290	0.567	0.206	3.788	0.359	0.074	0.433	4.221	0.050
2021	2022	1.296	1.030	0.467	0.160	2.953	0.283	0.052	0.335	3.288	0.050
2022	2023	1.299	0.986	0.523	0.114	2.922	0.283	0.049	0.332	3.254	0.050
2023	2024	1.339	0.986	0.473	0.124	2.922	0.283	0.049	0.032	3.254	0.050

* The Fire District transfer of the GSD General Fund to the USD General Fund for fire protection.

** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017 and 2021 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18 and 2021-2022).

Property Tax Rate Changes

Tax Year	Fiscal Year	Type Chng	General Fund	School Fund	GSD Debt Service Fund	School Debt Service	GSD Total	General Fund	USD Debt Service Fund	USD Total	Totals Combined Total GSD+USD	Fire District Transfer*
1971	1972	T	0.31	0.30	-	-	0.61	-	0.09	0.09	0.70	-
1972	1973	D	(0.08)	-	0.08	-	-	(0.03)	0.03	-	-	-
1973	1974	D	-	(0.06)	0.06	-	-	(0.02)	0.02	-	-	-
1977	1978	F	0.33	-	-	-	0.33	(0.33)	-	(0.33)	-	0.33
1978	1979	D	0.03	-	(0.03)	-	-	0.07	(0.07)	-	-	-
1980	1981	T	0.40	0.06	0.02	-	0.48	0.35	-	0.35	0.83	-
1984	1985	R	(1.28)	(1.12)	(0.24)	-	(2.64)	(0.88)	(0.14)	(1.02)	(3.66)	-
			1.11	*0.96*	*0.21*	-	*2.28*	*0.76*	*0.13*	*0.89*	*3.17*	*0.16*
1985	1986	T	0.34	0.13	0.14	-	0.61	0.14	-	0.14	0.75	-
1987	1988	D	0.02	(0.02)	-	-	-	-	-	-	-	-
1988	1989	T	0.52	0.15	0.08	-	0.75	0.12	0.02	0.14	0.89	-
1988	1989	D	(0.02)	0.02	-	-	-	-	-	-	-	-
1991	1992	D	(0.05)	0.05	-	-	-	-	-	-	-	-
1993	1994	R	(0.43)	(0.28)	(0.09)	-	(0.80)	(0.22)	(0.03)	(0.25)	(1.05)	-
			1.49	*1.01*	*0.34*	-	*2.84*	*0.80*	*0.12*	*0.92*	*3.76*	*0.12*
1993	1994	T	0.46	-	0.09	0.11	0.66	0.08	-	0.08	0.74	-
1995	1996	D	(0.04)	-	0.04	-	-	-	-	-	-	-
1997	1998	R	(0.39)	(0.21)	(0.10)	(0.02)	(0.72)	(0.18)	(0.02)	(0.20)	(0.92)	-
			1.52	*0.80*	*0.37*	*0.09*	*2.78*	*0.70*	*0.10*	*0.80*	*3.58*	*0.10*
1997	1998	T	0.17	0.16	0.12	0.04	0.49	0.04	0.01	0.05	0.54	-
1998	1999	T	(0.01)	-	0.01	0.12	0.12	-	-	-	0.12	-
2000	2001	R	(0.21)	(0.12)	(0.07)	(0.03)	(0.43)	(0.10)	(0.01)	(0.11)	(0.54)	(0.01)
			1.47	*0.84*	*0.43*	*0.22*	*2.96*	*0.64*	*0.10*	*0.74*	*3.70*	*0.09*
2001	2002	T	0.50	0.40	-	(0.02)	0.88	-	-	-	0.88	-
2002	2003	D	(0.03)	0.03	-	-	-	-	-	-	-	-
2005	2006	R	(0.24)	(0.16)	(0.04)	(0.03)	(0.47)	(0.08)	(0.01)	(0.09)	(0.56)	-
			1.70	*1.11*	*0.39*	*0.17*	*3.37*	*0.56*	*0.09*	*0.65*	*4.02*	*0.08*
2005	2006	T	0.30	0.22	0.15	-	0.67	-	-	-	0.67	-
2006	2007	D	0.07	-	(0.07)	-	-	-	-	-	-	-
2007	2008	D	(0.01)	-	0.01	-	-	-	-	-	-	-
2008	2009	D	-	-	-	-	-	(0.03)	0.03	-	-	-
2009	2010	R	(0.24)	(0.16)	(0.06)	(0.02)	(0.48)	(0.07)	(0.01)	(0.08)	(0.56)	(0.01)
			1.82	*1.17*	*0.42*	*0.15*	*3.56*	*0.46*	*0.11*	*0.57*	*4.13*	*0.07*
2010	2011	N	-	-	-	-	-	-	-	-	-	-
2011	2012	N	-	-	-	-	-	-	-	-	-	-
2012	2013	T	0.14	0.23	0.01	0.10	0.48	.05	-	.05	0.53	0.01
2013	2014	R	(0.055)	0.016	(0.007)	(0.07)	(0.116)	(0.030)	0.002	(0.028)	(0.144)	-
			1.905	*1.416*	*0.423*	*0.180*	*3.924*	*0.480*	*0.112*	*0.592*	*4.516*	*0.080*
2014	2015	N	-	-	-	-	-	-	-	-	-	-
2015	2016	D	-	-	-	-	-	0.015	(0.015)	-	-	-
2016	2017	N	-	-	-	-	-	-	-	-	-	-
2017	2018	R	(0.567)	(0.422)	(0.126)	(0.054)	(1.169)	(0.161)	(0.031)	(0.192)	(1.361)	(0.030)
			1.338	*0.994*	*0.297*	*0.126*	*2.755*	*0.334*	*0.066*	*0.400*	*3.155*	*0.050*
2018	2019	N	-	-	-	-	-	-	-	-	-	-
2019	2020	N	-	-	-	-	-	-	-	-	-	-
2020	2021	T	.387	.296	.270	.080	1.033	.025	.008	.033	1.066	-
2021	2022	R	(0.429)	(0.260)	(0.100)	(0.046)	(0.835)	(0.076)	(0.022)	(0.098)	(0.933)	-
2022	2023	RR	0.003	(0.044)	0.056	(0.046)	(0.031)	-	(0.003)	(0.003)	(0.034)	-
2023	2024	D	0.040	-	(0.050)	0.010	-	-	-	-	-	-

Nominal rates per $100 of assessed value from tax levy ordinances, not adjusted for appraisal (sales) or assessment ratios.

* The Fire District transfer of the GSD General Fund to the USD General Fund for fire protection.

** Reappraisals took place in tax years 1973, 1984, 1993, 1997, 2001, 2005, 2009, 2013, 2017 and 2021 (fiscal years 1973-74, 1984-85, 1993-94, 1997-98, 2001-02, 2005-06, 2009-10, 2013-14, 2017-18, 2021-2022).

Property Tax Base Assessment, Levy, and Appraisal Ratios

Tax Year	Fiscal Year		Tax Base (billions) $	Assessment (billions) GSD $	Assessment (billions) USD $	Tax Levy (in millions) GSD $	Tax Levy (in millions) USD $	Tax Levy (in millions) Total $	Uncollected %	Appraisal Ratio
1971	1972		n/a	1.298	0.728	53.6	13.9	67.5	3.79%	
1972	1973		n/a	1.365	0.736	56.3	14.0	70.3	4.08%	
1973	1974	**	n/a	1.449	0.765	58.7	15.3	74.0	5.33%	
1974	1975		n/a	1.590	1.009	64.3	18.7	83.0	4.63%	
1975	1976		n/a	1.670	1.056	68.1	19.8	87.9	4.70%	
1976	1977		n/a	1.726	1.087	70.5	20.4	90.9	4.99%	0.6500
1977	1978		n/a	1.742	1.266	72.9	23.7	96.6	4.48%	0.6500
1978	1979		n/a	1.794	1.328	74.9	25.0	99.9	3.13%	0.6660
1979	1980		n/a	1.868	1.376	78.0	25.9	103.9	4.03%	0.6100
1980	1981		n/a	1.940	1.428	90.3	32.0	122.4	3.06%	0.6100
1981	1982		n/a	1.955	1.435	91.0	32.2	123.2	3.19%	0.4480
1982	1983		n/a	2.020	1.487	94.0	33.4	127.4	3.07%	0.4480
1983	1984		n/a	2.060	1.521	96.2	34.3	130.4	2.54%	0.4305
1984	1985	**	n/a	4.497	3.298	96.8	34.5	131.3	3.68%	1.0000
1985	1986		n/a	4.944	3.606	132.2	41.4	173.5	2.65%	0.9476
1986	1987		n/a	5.159	3.749	143.1	44.6	187.7	3.18%	0.9476
1987	1988		n/a	5.644	4.089	156.6	48.7	205.2	6.26%	0.8138
1988	1989		21.405	5.920	4.271	208.7	56.8	265.5	5.02%	0.8138
1989	1990		23.350	5.985	4.259	211.1	56.6	267.7	5.70%	0.7766
1990	1991		23.979	6.132	4.561	215.9	60.7	276.6	5.83%	0.7766
1991	1992		23.986	5.975	4.408	210.4	58.6	269.1	6.35%	0.7767
1992	1993		23.711	6.032	4.438	212.5	59.0	271.5	4.92%	0.7767
1993	1994	**	24.155	7.646	5.536	261.7	62.0	323.7	4.67%	1.0000
1994	1995		24.555	7.809	5.543	266.7	62.1	328.8	3.04%	1.0000
1995	1996		26.686	7.949	5.567	271.5	62.4	333.9	2.87%	0.9054
1996	1997		27.908	8.193	5.692	279.9	63.7	343.7	2.97%	0.9054
1997	1998	**	33.706	10.648	7.303	340.9	69.4	410.3	3.46%	1.0000
1998	1999		34.408	10.896	7.491	361.8	71.1	433.0	3.65%	1.0000
1999	2000		38.576	11.087	7.579	368.2	72.0	440.2	3.61%	0.9098
2000	2001		39.576	11.390	7.752	378.4	73.6	452.0	3.50%	0.9098
2001	2002	**	42.634	13.373	9.029	504.5	75.8	580.4	3.85%	1.0000
2002	2003		42.989	13.463	9.022	508.9	74.9	583.8	3.90%	1.0000
2003	2004		45.151	13.280	8.792	502.1	73.0	575.0	3.27%	0.9455
2004	2005		45.746	13.432	9.168	507.5	76.1	583.6	3.08%	0.9455
2005	2006		50.477	15.534	10.514	619.2	76.7	695.5	3.28%	1.0000
2006	2007		51.736	15.968	10.920	633.5	79.7	713.3	0.64%	1.0000
2007	2008		60.386	16.237	11.053	643.7	80.7	724.4	0.77%	0.8780
2008	2009		61.881	16.413	11.309	659.8	82.6	742.3	1.01%	0.8780
2009	2010		63.157	19.222	13.253	675.0	84.8	759.9	1.45%	1.0000
2010	2011		63.281	19.209	13.220	674.6	84.6	759.2	1.07%	1.0000
2011	2012		63.128	19.104	13.245	670.8	84.8	755.6	1.35%	0.9982
2012	2013		63.259	19.161	13.283	763.5	93.0	856.4	1.29%	0.9982
2013	2014		65.810	20.210	14.287	781.6	96.0	877.6	1.56%	1.0000
2014	2015		66.271	20.376	14.405	788.0	96.8	884.8	0.89%	1.0000
2015	2016		67.533	20.743	14.703	802.1	98.8	900.9	1.24%	.8822
2016	2017		78.263	21.315	15.126	824.4	101.8	926.3	0.83%	.8822
2017	2018		99.660	31.145	23.743	853.4	107.9	961.3	1.87%	1.0000
2018	2019		102.920	32.221	24.546	875.6	110.5	986.1	0.51%	1.0000
2019	2020		123.954	33.016	25.235	897.3	113.2	1010.5	0.66%	.8477
2020	2021		128.201	34.128	26.159	1279.7	126.3	1406.0	2.21%	1.0000
2021	2022		147.997	46.284	35.927	1365.6	140.3	1505.9	3.29%	1.0000

** Tax Levy - Assessment per $100 x Tax Rate
*** Appraisal Ratio - Assessed value and market value
Note: In June 2007 the Metropolitan Government sold the majority of the 2006-07 and 2005-06 real estate property taxes outstanding to an outside party.

Average Homeowner in the Urban Services District

Average Home Price in Davidson County (Aug 2022): 567,000 *

(Assessment Ratio 25%) Assessed Value: 141,750

(3.254 per $100 assessed value) Tax Rate : 4,613

Fiscal Year	Average Home Price	GSD Gen Fund	Gen Purp School Fund	GSD Debt Service Fund	School Debt Service Fund	(1) Total GSD Tax	USD General Fund	USD Debt Service Fund	(2) Total USD Tax	(3) Total Direct Tax
2019	$ 282,000	943	701	209	89	1,942	235	47	282	2,224
2020	$ 310,000	1,037	770	230	98	2,135	259	51	310	2,445
2021	$ 336,000	1,449	1,084	476	173	3,182	302	62	364	3,546
2022	$ 415,000	1,345	1,069	485	166	3,064	294	54	348	3,411
2023	$ 485,000	1,575	1,196	634	138	3,543	343	59	403	3,945
2024	$ 567,000	1,841	1,398	741	162	4,142	401	69	471	4,613

* Data from Realtor.com

(1) Total property tax assessed to the average homeowner for services in the General Services District
(2) Total property tax assessed to the average homeowner for services in the Urban Services District
(3) Total paid in property tax for the average homeowner in the Urban Services District - (1)+(2)=(3)

Property Tax Base, Assessment, Levy, and Appraisal Ratios Property Taxes								
Tax	Fiscal	Tax Base	Assessment (Billions)		Tax Levy (Millions)			Percent
Year	Year	Billion	GSD	USD	GSD	USD	Total	Uncollected
2010	2011	63.281	19.209	13.220	674.6	84.6	759.2	1.07%
2011	2012	63.128	19.104	13.245	670.8	84.8	755.6	1.35%
2012	2013	63.259	19.161	13.283	763.5	93.0	856.4	1.29%
2013	2014	65.810	20.210	14.287	781.6	96.0	877.6	1.56%
2014	2015	66.271	20.376	14.405	788.0	96.8	884.8	0.89%
2015	2016	67.533	20.743	14.703	802.1	98.8	900.9	1.24%
2016	2017	78.263	21.315	15.126	824.4	101.8	926.3	0.83%
2017	2018	99.660	31.145	23.743	853.4	107.9	961.3	1.87%
2018	2019	102.92	32.221	24.546	875.6	110.5	986.1	0.51%
2019	2020	123.954	33.016	26.235	897.3	113.2	1,010.5	0.66%
2020	2021	128.201	34.128	26.159	1,279.7	126.3	1,406.0	2.21%
2021	2022	147.997	31.27	35.927	1,365.6	140.3	1,506.0	0.24%
2022	2023	151.624	31.49	37.467	1,386.0	143.1	1,529.1	2.03%
2023	2024*	158.451	31.813	36.810	1,510.81	155.98	1,666.80	1.20%
2024	2025*	172.720	32.144	37.221	1,646.86	170.03	1,816.89	1.20%
2025	2026*	188.272	32.437	37.794	1,795.14	185.34	1,980.48	1.20%
2026	2027*	205.222	32.919	38.001	1,956.76	202.03	2,158.79	1.20%

* Projected property tax data

Property reappraisals occur every four years per State law. The most recent reappraisal occurred in 2021 and resulted in a 34% increase in total assessed real property values. State law mandates that property tax revenues before and after a reappraisal remain the same, regardless of changes in property values. The stabilization of property tax revenues is achieved by adjustments to Tennessee's Certified Tax Rate ("CTR"). The example below from the Metropolitan Nashville & Davidson County Assessor of Property demonstrates how this adjustment impacts property owners.

In 2016 the combined USD-GSD tax rate was $4.516. For the 2017 reappraisal the CTR was set at $3.155. In the example below, the three houses, in three different neighborhoods, are each appraised at $250,000 from 2017 to 2020, with the existing USD tax rate of $4.221. If the CTR for example is $3.127, the effect of the 2021 Reappraisal during the four-year cycle is as follows:

The green house was in a "slow growth" area with a 20% gain in appraised value.

The blue house was in an area matching the 35% countywide average increase in appraised value.

The red house was in a "hot market" area, where sales boomed resulting in a 50% increase in appraised value.

HOUSE ID	2017– 2020 Appraisal 2020 Taxes	2021 Appraised Market Value	Example of 2021 Certified Tax Rate (CTR) If It were $3.127	Results If CTR Was Kept As Final Tax Rate
Green House	$250,000 $2,638	$300,000 Up 20%	$2,345	$293 Decrease (Due to Below Average Value- Increase)
Blue House	$250,000 $2,638	$337,500 Up 35%	$2,638	Same as 2020 (At Countywide Average Value Increase)
Red House	$250,000 $2,638	$375,000 Up 50%	$2,931	$293 Increase (Due to Above- Average Value In- crease)
TOTALS	$750,000 $7,914	$1,012,500 Up 35%	$7,914	Same as 2020

The CTR adjustment results in the same property tax revenue being generated as in the prior year with the property tax burden being redistributed based on updated market values. This property tax revenue neutrality requirement creates stability in anticipated revenue collection as property tax revenues comprise 54% of Metro's overall revenue budget.

The diversity of revenue sources afforded by Metro's appreciating property values, Federal stimulus monies, and the stability of other revenue sources played critical roles in helping to reduce the pandemic's impact.

Local Option Sales Tax

State Sales Tax Rate	7.00%
State Food Tax	4.00%
Local Option Sales Tax Rate	2.25%
CBID Additional Fee Downtown – Sales Tax	.50%
Property Tax (per $100 assessed value)	
General Services District	2.922
Urban Services District	3.254
Income Tax on Salaries and Wages	None
Lottery	Yes

Local option sales tax collections provide the second largest source of revenue to the operating budget. With the exception of select items purchased within downtown's CBID, which now include an additional tax of 0.50%, Nashville's 9.25% sales tax rate consists of a 2.25% local option tax and a 7.00% state tax (the total rate is 6.25% on unprepared food, because the state rate for such food is 4.00%). The tax is levied on all retail sales in Davidson County, although the local portion is limited to the first $1,600 of the cost of each item. Tennessee Code Annotated, Title 67, Chapter 6, Part 7 states, that at least 1/2 of the local sales tax must be allocated to schools. The local option rate can be raised by referendum. Sales and sales taxes should reflect economic activity at the national and local levels, although some activities are not subject to the tax.

State & Federal Revenues

Major sources of revenue from the State of Tennessee are equalizing funds for education (based on average daily school attendance), healthcare-related revenues, and the MNPS share of statewide sales and gasoline taxes. Most of these funds are categorical, being tied to specific functions and services.

The primary sources of federal funds received by Metro are categorical grants such as education funding, Title funding, USDA nutrition funds, and reimbursements for services provided by Metro agencies such as the Health Department and Social Services. Most federal funds (including the entire MNPS Special Grants Fund) are nondiscretionary in that their receipt requires Metro to carry out certain specified programs. Unrestricted grants such as revenue sharing are rarely made available for government use.

Federal funds received by MNPS are subject to federal government single audit provisions. These provisions provide that grants are audited as part of the MNPS annual independent audit.

Sources: FY90-03 Comprehensive Annual Financial Reports; FY04-24 Budget Ordinance

Five Year Revenue Trend

Alternative Tax Collections	FY20	FY21	FY22	FY23	FY24
Local Option Sales Tax	242,743,133	244,212,837	345,730,679	364,223,197	388,049,500
AlcBev Gross Rcpt Tax	18,397,346	15,178,486	32,652,911	35,081,770	30,698,500
Other Taxes*	769,093	845,869	845,548	775,409	840,500

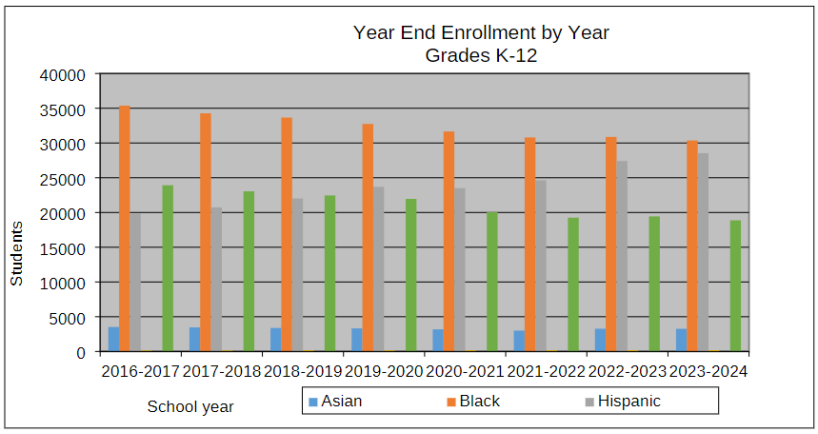
* Other taxes include telecome sales tax, marriage license, and other lesser revenues

STUDENT ENROLLMENT HISTORY

MNPS is one of the largest school districts in Tennessee. In 2022-2023, the school district served 82,610 students, grades Pre-K-12. Enrollment increased 1.1% during FY23 reflecting the decreased impact of the COVID-19 pandemic.

Fiscal Year	Student Enrollment	Enrollment Change vs Prior Year
FY20 Actual	84,226	-0.2%
FY21 Actual	81,508	-3.2%
FY22 Actual	81,694	0.2%
FY23 Current	82,610	1.1%
FY24 Budget	82,537	-0.4%
FY25 Projected	82,207	-0.4%
FY26 Projected	82,115	-0.1%
FY27 Projected	81,951	-0.2%

The enrollment projection process begins in the fall of each year by generating a 10-year projection model that factors in live birth data and a 3-year cohort survival analysis. The results of this work provide targets for grades Pre-K-12. Beginning in January we focus on school projections by grade level and factor in any changes to zone boundaries, any changes to open enrollment schools, pathway seats, charter school impact, initial lottery results, and any other factors that may impact enrollment. Projections are shared with school and department leaders so their input can be considered before projections are finalized. State revenue is based on enrollment levels. The state exercised a "hold harmless provision" for FY21 and FY22 due to the pandemic. Beginning with FY23, the calculation will once again be based on actual enrollment. The state has also begun to use a new funding formula, Tennessee Investment in Student Achievement (TISA) beginning with the FY24 school year. As with the previous funding formula, the fiscal capacity index of each community is considered in determining how much state funding will be allocated. The communities that have a greater ability to raise education funding receive a lower per-pupil funding allocation from the state. These changes continue the longstanding trend of Metro Nashville providing an increasingly larger percentage of education funding for students in Davidson County.



School Number	Hunter's Lane Cluster	FY20	FY21	FY22	FY23	FY24
105	Amqui Elementary	459	425	428	510	582
595	Neely's Bend Elementary	302	268	275	371	444
135	Bellshire Elementary Cluster Design Center	344	299	357	399	354
710	Stratton Elementary	496	440	421	472	465
315	Gateway Elementary	206	183	245	276	305
350	Goodlettsville Elementary	364	326	320	391	437
610	Old Center Elementary	363	330	310	362	355
545	Madison Middle	567	572	541	400	351
355	Goodlettsville Middle	599	603	563	423	408
452	Hunters Lane High	1308	1343	1420	1471	1412
	Totals	5008	4789	4880	5075	5113
	Pearl-Cohn Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
215	Cockrill Elementary	314	237	269	274	285
620	Park Avenue	334	298	341	348	324
784	Churchwell, Robert	299	244	307	289	287
485	Jones Elementary	205	278	292	271	243
535	McKissack Middle	294	273	169	171	123
285	Early, John	298	282	190	173	169
632	Pearl-Cohn Entertainment Industry Magnet High	616	648	672	636	608
	Totals	2578	2461	2240	2162	2039
	Whites Creek Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
240	Cumberland Elementary	268	364	489	442	450
465	Joelton Elementary	264	197	244	264	275
375	Alex Green Elementary	241	294	390	423	458
400	Haynes Middle	217	470	337	293	233
787	Whites Creek High	511	508	530	594	644
	Totals	2021	2350	1990	2016	2060
	Northwest Quad Totals	**9607**	**9600**	**9110**	**9253**	**9212**
	Maplewood Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
685	Shwab Elementary	338	278	327	338	327
495	Tom Joy Elementary	357	320	404	453	460
175	Ida B. Wells Elementary	259	229	274	218	210
200	Chadwell Elementary	331	276	348	401	416
230	Hattie Cotton Elementary	236	223	275	249	220
120	Jere Baxter Middle	276	521	419	437	382
550	Maplewood High	797	752	713	711	685
	Totals	2902	2955	2760	2807	2700

School Number	McGavock Cluster	FY20	FY21	FY22	FY23	FY24
460	Andrew Jackson Elementary	501	425	431	483	493
265	Dupont Elementary	368	311	305	372	340
252	Dodson Elementary	374	372	368	421	440
717	Tulip Grove Elementary	537	474	444	526	550
415	Hermitage Elementary	299	270	280	328	306
420	Hickman Elementary	460	374	377	441	395
522	Ruby Major Elementary	484	425	450	547	567
530	McGavock Elementary	275	235	247	298	246
590	Napier Elementary Enhanced Option School	302	257	259	310	297
640	Pennington Elementary	291	234	257	311	306
270	Dupont-Hadley Middle	609	591	561	392	375
275	Dupont-Tyler Middle	570	535	496	314	313
260	Donelson Middle	772	728	637	440	428
730	Two Rivers Middle	409	391	397	266	253
532	McGavock High	2275	2231	2142	2112	1879
	Totals	8526	7853	7651	7561	7188
	Stratford Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
560	Dan Mills Elementary	545	535	546	608	605
455	Inglewood Elementary	207	204	207	247	223
670	Rosebank Elementary	324	281	331	412	438
755	Warner Elementary Enhanced Option School	214	216	282	402	400
510	Litton, Isaac Middle	464	422	389	302	290
705	Stratford STEM Magnet Middle	313	299	269	192	189
705	Stratford STEM Magnet High	638	634	594	603	568
	Totals	2705	2591	2618	2766	2713
	Northeast Quad Totals	**14133**	**13399**	**13029**	**13134**	**12601**

School Number	Hillsboro Cluster	FY20	FY21	FY22	FY23	FY24
380	Julia Green Elementary	445	373	403	432	492
650	Percy Priest Elementary	495	420	410	452	534
765	Waverly-Belmont	502	488	467	483	531
280	Eakin Elementary	553	466	499	525	543
715	Sylvan Park Elementary Paideia Cluster Design Center	425	382	393	451	442
563	Moore, J. T. Middle	771	694	604	529	414
770	West End Middle	500	482	440	344	332
435	Hillsboro High	1206	1254	1183	1230	1264
	Totals	4897	4559	4399	4446	4552
	Totals	9349	8745	8395	4446	8612
	Lawson Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
205	Charlotte Park Elementary	501	477	491	509	516
360	Gower Elementary	601	498	494	601	614
775	Westmeade Elementary	420	372	382	364	468
395	Harpeth Valley Elementary	700	622	606	608	727
434	Hill, H. G. Middle	699	665	600	420	434
130	Bellevue Middle	616	572	562	508	379
445	Lawson High	1093	1082	1091	1128	1257
	Totals	4630	4288	4226	4138	4395
	Overton Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
145	Norman Binkley Elementary	604	593	580	662	700
235	Crieve Hall Elementary	460	416	414	459	498
405	Haywood Elementary	620	543	566	576	553
725	Tusculum Elementary	783	668	726	665	618
370	Granbery Elementary	739	685	644	662	661
682	Shayne Elementary	758	737	707	732	696
238	Croft Middle Cluster Design Center	733	752	675	494	471
540	McMurray Middle	790	768	727	712	683
612	Oliver, Henry Middle	972	900	807	671	622
615	Overton High	2032	2009	1978	2037	1988
	Totals	8491	8071	7824	7670	7490
	Southwest Quad Totals	**18018**	**16918**	**16449**	**16254**	**16437**

School Number	Antioch Cluster	FY20	FY21	FY22	FY23	FY24
122	Lakeview Elementary Cluster Design	561	559	574	597	489
310	J. E. Moss	764	695	706	664	688
686	Smith Springs	647	668	667	719	753
575	Edison, Thomas A. Elementary	804	613	609	581	579
576	Mt. View Elementary	685	702	683	711	764
735	Una Elementary	715	680	630	747	745
577	Apollo Middle	814	762	724	693	702
498	Kennedy, J. F Middle	807	775	819	836	901
100	Margaret Allen Middle	490	430	391	265	287
110	Antioch High	1963	1890	2046	2138	2146
	Totals	**8250**	**7774**	**7849**	**7951**	**8054**
	Cane Ridge Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
225	Cole Elementary	763	802	814	790	854
184	Cane Ridge Elementary	601	604	643	742	734
278	Eagle View Elementary	642	629	635	687	691
496	A.Z. Kelley Elementary	854	740	737	707	697
552	Maxwell, Henry Elementary	591	571	558	553	540
111	Antioch Middle	787	661	642	645	699
551	Marshall, Thurgood Middle	948	877	813	747	755
182	Cane Ridge High	1852	1794	1901	1958	2042
	Totals	**7038**	**6678**	**6743**	**6829**	**7012**
	Glencliff Cluster	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
308	Fall-Hamilton Elem. Enhanced Option School	317	294	293	290	258
345	Glenview Elementary	633	561	543	611	631
790	Whitsitt Elementary	449	424	414	483	495
320	Glencliff Elementary	603	522	539	529	523
335	Glengarry Elementary	398	375	360	362	360
618	Paragon Mills Elementary	598	535	581	568	524
805	Wright Middle	803	795	750	687	665
325	Glencliff High	1208	1085	1127	1194	1110
	Totals	**5009**	**4591**	**4607**	**4724**	**4566**
	Southeast QuadTotals	**20297**	**19043**	**19199**	**19504**	**19632**

School Number	Lottery Schools	FY20	FY21	FY22	FY23	FY24
185	Carter-Lawrence Elementary Magnet	274	203	181	186	201
330	Glendale Spanish Immersion Cluster Design Center	441	425	425	407	440
451	Hull-Jackson Montessori Magnet	434	403	375	412	362
520	Lockeland Elementary Cluster Design Center	291	289	289	314	322
690	Stanford Elementary Montessori Cluster Design Center	407	394	389	434	433
296	East Nashville Magnet (MS)	330	350	328	261	291
410	Head Middle Magnet	564	574	552	520	561
555	Meigs Magnet Middle	693	688	689	692	694
675	Rose Park Middle Math/Science Magnet	440	458	401	382	390
783	Creswell, Isaiah T. Middle Arts Magnet	361	321	269	276	306
290	East Literature Magnet High	679	653	641	612	563
450	Hume-Fogg Magnet High	906	907	894	898	894
497	Martin Luther King, Jr. Magnet High	1278	1275	1251	1211	1220
242	Nashville School of the Arts Magnet High	578	600	610	622	578
	Lottery School Totals	**7676**	**7540**	**7294**	**7227**	**7255**
	Specialty Schools	**FY20**	**FY21**	**FY22**	**FY23**	**FY24**
419	Cambridge ELC	135	102	129	133	130
186	Casa Azafran	85	41	78	103	73
152	Ivanetta H. Davis Early Learning Center	155	89	135	146	146
681	Ross Early Learning Center	222	116	196	243	210
448	Cora Howe	81	69	64	73	76
397	Harris-Hillman	139	126	145	157	188
585	Murrell at Glenn	45	38	32	32	35
142	Nashville Big Picture School High	149	156	145	146	120
562	MNPS Early College	181	160	191	180	161
748	MNPS Virtual School	89	94	292	194	154
480	Johnson ALC	132	47	38	140	96
116	Bass, W.A. ALC	87	49	27	92	118
117	Transition High school	4	4	19	19	23
422	The Academy at Hickory Hollow	72	76	63	77	61
211	The Academy at Old Cockrill	64	62	60	41	31
613	The Academy at Opry Mills	48	40	30	30	31
	Specialty School Totals	**1747**	**1269**	**1644**	**1806**	**1653**
	District Total	**71478**	**67769**	**66725**	**67178**	**66790**

School Number	Charter Schools	FY20	FY21	FY22	FY23	FY24
179	Aventura				99	204
181	Cameron College Prep	721	697	647	506	508
592	Nashville Classical	443	484	522	528	531
593	Nashville Classical II					48
286	East End Prep	906	862	811	754	740
305	Explore Community School	432	497	506	537	566
457	Intrepid College Prep	699	890	827	854	834
502	KIPP Academy Nashville	378	391	364	376	360
504	KIPP HS	430	480	465	469	426
503	KIPP Nashville Collegiate Prep	349	365	316	325	326
499	KIPP Academy Nashville ES	402	433	335	329	283
501	KIPP Nashville ES	336	450	385	408	361
509	KA @ The Crossings	190	117	103	550	520
508	LEAD Academy	453	475	470	480	504
507	LEAD Academy Prep SE	797	875	846	826	854
517	Liberty Collegiate Academy	419	450	350	307	266
660	RePublic High School	629	648	665	622	627
594	Nashville Prep	284	343	225	204	216
652	Purpose Prep	364	405	348	392	423
667	Rocketship Nashville Northeast	490	489	448	493	469
668	Rocketship United	550	578	553	474	477
687	Smithson-Craighead Academy	206	217	235	317	311
695	STEM Prep Academy	522	451	507	516	505
696	Stem Prep High School	488	487	517	531	506
712	Strive Collegiate Academy	377	350	334	283	205
743	Valor Flagship Academy	951	1193	1354	1407	1410
744	Valor Voyager Academy	494	531	495	501	518
	Charter Totals	12852	13422	12926	13,088	12998
	Grand Total	**84330**	**81191**	**79651**	**80,266**	**79788**

School Number	Achievement School District (ASD)\Public Charter Commission (PCC) Schools	FY20	FY21	FY22	FY23	FY24
118	Brick Church College Prep	337	327	270	228	215
601	Neely's Bend College Prep	523	485	466	366	307
999	KIPP Antioch College Prep ES	297	450	566	648	654
999	KIPP Antioch College Prep MS	125	250	396	487	495
	KIPP Antioch College Prep HS					120
999	Nashville Collegiate Prep K-8			470	413	473
	Rocketship Dream Elementary				335	360
	Tennessee Nature Academy					125
	ASD/SBE Totals	1282	1512	2168	2,477	2749
	MNPS Enrolment Total	85612	82703	81819	82743	82537



Personnel Resources

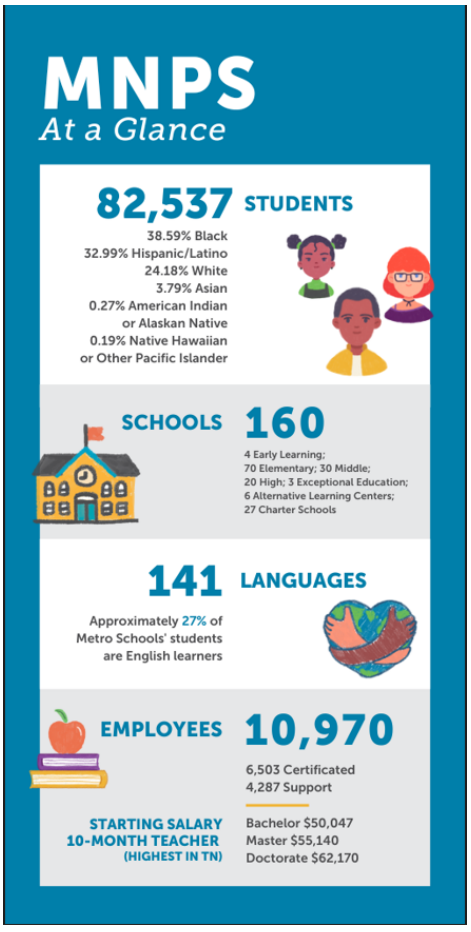
MNPS employs more than 10,970 support and certificated staff, making the district one of the largest employers in the Metropolitan Nashville area. MNPS teacher credentials are quite impressive, with 67% holding a master's degree or higher.

Certificated Degree Level by Year

CERTIFICATED CREDENTIALS	FY20	FY21	FY22	FY23	FY24
Bachelor's Degree	33.36%	33.78%	34.80%	36.54%	27.41%
Master's Degree	45.64%	44.52%	43.88%	42.18%	41.81%
Master's Plus	11.91%	11.85%	11.48%	10.88%	10.34%
EDS Degree	5.89%	5.99%	5.81%	6.17%	5.48%
Doctorate Degree	3.20%	3.87%	4.03%	4.23%	4.71%

Changes for FY 2024:

The FY 2024 budget has an increase of 356 FTEs in the operating budget. We were pleased to be able to add 6 FTEs for FY 2023 A salary step increase was included for all eligible employees in the FY 2023 budget. MNPS also implemented a significant adjustment to the Certificated staff salary schedule for the FY 2023 budget. A total of $68.9 million was allocated to compensation increases across all employee categories.



MNPS Staffing Trends

The following tables provide information about recent MNPS staffing levels by category and funding source. MNPS leadership has decided to use the bulk of the funding from the American Rescue Act for student support initiatives that don't require additional staff. Staffing has been added to bolster literacy and numeracy initiatives as well as Social-Emotional Learning consistent with MNPS "Focused Outcomes." These staffing increases are reflected in the Leadership & Learning and Attendance & Social Services budget categories. As the charts below show, there have been modest staffing increases for several other categories.

Five Year Staffing Trends

Five Year Staffing Trends						
Budget Series	**Budget Category**	Total Positions FY20	Total Positions FY21	Total Positions FY22	Total Positions FY23	Total Positions FY24
1000	Administration	153.00	152.00	154.50	159.00	169.51
1440	Food Services	676.50	657.50	622.33	534.77	594.38
2000	Leadership & Learning	8,484.65	8,438.70	8,351.22	8,283.33	8,869.35
3000	Attendance & Social Services	191.60	197.90	278.00	273.50	292.05
4000	Transportation	776.50	775.00	684.00	685.00	725.85
5000	Operation of Plant	82.00	82.00	82.00	82.00	86.89
6000	Maintenance of Buildings	194.00	194.00	194.00	196.00	207.65
8000	Adult & Community Services	14.90	16.90	19.90	19.40	24.32
	Totals	10,573.15	10,514.00	10,385.95	10,233.00	10,970.00

Staffing Levels by Category and Year

	FY24 Personnel	Positions-Operating Fund				Positions-Other Funding Sources			
Budget Series	**Budget Category**	**Certificated**	**Clerical**	**Support**	**Total**	**Certificated**	**Clerical**	**Support**	**Total**
1000	Administration	5.60	58.10	94.30	158.00	0.00	0.00	5.10	5.10
1440	Food Services	0.00	0.00	0.00	0.00	2.00	6.10	563.80	571.90
2000	Leadership & Learning	6,300.80	495.40	1,228.70	8,024.90	678.10	18.40	227.40	923.90
3000	Attendance & Social Services	62.80	3.10	186.60	252.50	17.30	4.10	7.10	28.50
4000	Transportation	0.00	6.10	691.30	697.40	0.00	0.00	1.00	1.00
5000	Operation of Plant	0.00	3.10	80.50	83.60	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	7.10	192.70	199.80	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.10	1.00	1.00	7.10	1.00	0.00	15.30	16.30
	Totals	**6,374.30**	**573.90**	**2,475.10**	**9,423.30**	**698.40**	**28.60**	**819.70**	**1,546.70**

	FY23 Personnel	Positions-Operating Fund				Positions-Other Funding Sources			
Budget Series	**Budget Category**	**Certificated**	**Clerical**	**Support**	**Total**	**Certificated**	**Clerical**	**Support**	**Total**
1000	Administration	5.50	57.00	92.50	155.00	0.00	0.00	4.00	4.00
1440	Food Services	0.00	0.00	0.00	0.00	2.00	6.00	526.77	534.77
2000	Leadership & Learning	5,772.70	485.90	1,205.10	7,463.70	595.60	14.54	209.49	819.63
3000	Attendance & Social Services	61.60	3.00	183.00	247.60	15.40	4.00	6.50	25.90
4000	Transportation	0.00	6.00	678.00	684.00	0.00	0.00	1.00	1.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	7.00	189.00	196.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	1.00	0.00	11.40	12.40
	Totals	**5,844.80**	**562.90**	**2,427.60**	**8,835.30**	**614.00**	**24.54**	**759.16**	**1,397.70**

	FY22 Personnel	Positions-Operating Fund				Positions-Other Funding Sources			
Budget Series	**Budget Category**	**Certificated**	**Clerical**	**Support**	**Total**	**Certificated**	**Clerical**	**Support**	**Total**
1000	Administration	5.50	57.50	87.50	150.50	0.00	0.00	4.00	4.00
1440	Food Services	0.00	0.00	0.00	0.00	0.00	7.00	615.33	622.33
2000	Leadership & Learning	5,755.75	485.35	1,202.10	7,443.20	682.38	13.49	212.15	908.02
3000	Attendance & Social Services	61.60	3.00	179.50	244.10	23.70	5.20	5.00	33.90
4000	Transportation	0.00	6.00	678.00	684.00	0.00	0.00	0.00	0.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	6.00	188.00	194.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	0.00	0.00	12.90	12.90
	Totals	**5.00**	**1.00**	**1.00**	**8,804.80**	**706.08**	**25.69**	**849.38**	**1,581.15**

	FY21 Personnel	Positions-Operating Fund				Positions-Other Funding Sources			
Budget Series	Budget Category	Certificated	Clerical	Support	Total	Certificated	Clerical	Support	Total
1000	Administration	5.50	57.50	85.50	148.50	0.00	0.00	3.50	3.50
1440	Food Services	0.00	0.00	0.00	0.00	0.00	8.00	649.50	657.50
2000	Leadership & Learning	5,970.25	513.00	1,203.80	7,687.05	539.05	7.00	205.60	751.65
3000	Attendance & Social Services	60.60	3.00	121.50	185.10	6.60	2.20	4.00	12.80
4000	Transportation	0.00	6.00	769.00	775.00	0.00	0.00	0.00	0.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	6.00	188.00	194.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	0.00	0.00	9.90	9.90
	Totals	**6,041.35**	**589.50**	**2,447.80**	**9,078.65**	**545.65**	**17.20**	**872.50**	**1,435.35**

	FY20 Personnel	Positions-Operating Fund				Positions-Other Funding Sources			
Budget Series	Budget Category	Certificated	Clerical	Support	Total	Certificated	Clerical	Support	Total
1000	Administration	7.50	57.50	84.50	149.50	0.00	0.00	3.50	3.50
1440	Food Services	0.00	0.00	0.00	0.00	0.00	9.00	667.50	676.50
2000	Leadership & Learning	5,944.50	516.50	1,202.30	7,663.30	565.85	9.00	246.50	821.35
3000	Attendance & Social Services	56.10	3.00	120.50	179.60	7.00	2.00	3.00	12.00
4000	Transportation	0.00	6.00	770.50	776.50	0.00	0.00	0.00	0.00
5000	Operation of Plant	0.00	3.00	79.00	82.00	0.00	0.00	0.00	0.00
6000	Maintenance of Buildings	0.00	6.00	188.00	194.00	0.00	0.00	0.00	0.00
8000	Adult & Community Services	5.00	1.00	1.00	7.00	0.00	0.00	7.90	7.90
	Totals	**6,013.10**	**593.00**	**2,445.80**	**9,051.90**	**572.85**	**20.00**	**928.40**	**1,521.25**

BOND AMORTIZATION SCHEDULE (DEBT SERVICES FUND)

MNPS debt management is performed by the Treasurer's Office of Metro Nashville and Davidson County Government. The Treasurer's Office has established a Debt Policy. The purpose of the Policy is to establish and document the objectives and practices for debt management for Metro Government and to assist all concerned parties in understanding the Metro Government's approach to debt management.

The financial impact of the COVID-19 crisis, coupled with the need to restore cash and fund balances, resulted in a “crisis budget” during FY 2021, as opposed to a budget built heavily upon Metro’s past financial position. With public health, financial and economic recovery still uncertain, Metro has adapted to new norms established by the pandemic, delivering on considerable investments that still ensure financial stability within this new, ever-evolving environment.

MNPS Bond Amortization Schedule - 5 Year Period Subsequent to Reporting Year

Bond Name	Principal & Int FY23	Principal & Int FY24	Principal & Int FY25	Principal & Int FY26	Principal & Int FY27	Principal & Int Thereafter
G. O Improvement Bonds Federally Taxable (BAB's), Series 2010B	2,012,193	2,012,193	2,012,193	2,012,193	5,995,465	75,448,287
G. O Refunding Bonds, Series 2012	10,914,864	-	-	-	-	10,914,864
G.O Refunding Bonds, Series 2012B	3,395,097	9,717,754	13,213,222	-	-	26,326,073
G.O Refunding Bonds, Series 2013	427,245	10,087,263	10,340,663	-	-	20,855,171
G.O. Bonds, Series 2013A	88,221	-	-	-	-	88,221
G.O. Bonds Series 2015A	4,718,523	4,829,913	4,949,226	4,010,904	1,508,635	20,017,201
G.O. Bonds Series 2015B (Taxable)	4,216,439	136,800	136,800	2,126,099	2,154,496	8,770,634
G.O. Bonds Series 2015C	5,315,798	5,433,174	5,530,778	5,633,501	5,767,329	27,680,580
G.O. Bonds Series 2016	1,483,667	1,482,499	1,323,417	1,131,580	945,813	6,366,977
G.O. Bonds Series 2017	10,314,109	10,501,341	10,698,283	10,906,350	11,113,709	53,533,791
G.O. Bonds Series 2018	11,840,840	12,037,568	12,245,469	12,464,022	12,692,709	61,280,609
G.O. Refunding Bonds, Series 2021A	12,392,871	12,142,773	6,671,143	3,544,297	1,150,554	35,901,640
G.O. Refunding Bonds, Series 2021B	9,256,911	12,649,882	9,252,789	18,532,276	13,454,264	63,146,123
G.O. Refunding Bonds, Series 2021C	1,995,020	1,890,785	1,781,319	1,666,381	1,545,699	8,879,204
G. O Improvement Bonds Federally Taxable (BAB's), Series 2010B	2,012,193	2,012,193	2,012,193	2,012,193	1,898,530	9,947,300
G.O Refunding Bonds, Series 2012B	303,496	180,310	-	-	-	483,806
G.O Refunding Bonds, Series 2013	427,245	252,211	-	-	-	679,457
G.O. Bonds, Series 2013A	3,657,430	-	-	-	-	3,657,430
G.O. Bonds Series 2015A	362,853	251,177	133,725	36,796	-	784,551
G.O. Bonds Series 2015B (Taxable)	136,800	136,800	136,800	107,030	74,854	592,284
G.O. Bonds Series 2015C	739,515	622,173	524,001	421,811	288,173	2,595,674
G.O. Bonds Series 2016	1,562,835	7,950,964	9,123,762	8,685,109	8,327,272	35,649,942
G.O. Bonds Series 2017	2,993,210	2,805,506	2,608,187	2,400,733	2,193,800	13,001,435
G.O. Bonds Series 2018	4,140,245	3,942,812	3,735,245	3,517,026	3,287,634	18,622,962
G.O. Refunding Bonds, Series 2021A	569,256	279,918	113,824	28,062	-	991,061
G.O. Refunding Bonds, Series 2021B	590,692	562,862	543,775	489,370	435,142	2,621,841
G.O. Refunding Bonds, Series 2021C	6,164,416	6,269,406	6,378,871	6,493,648	6,614,546	31,920,887
Fiscal Year Totals for MNPS	102,031,985	108,188,278	103,465,686	86,219,382	79,448,624	540,758,006

Policy Statement

In managing its debt, it is the Metropolitan Government's policy to:

- Achieve the lowest cost of capital
- Ensure high credit quality
- Assure access to the capital credit markets
- Preserve financial flexibility
- Manage interest rate risk exposure

Goals & Objectives

Debt policies and procedures are tools that ensure that financial resources are adequate to meet Metro Government's long-term financing objectives. In addition, the Policy helps to ensure that financings undertaken by Metro Government satisfy certain clear objective standards which allow Metro to protect its financial resources in order to meet its short-term financing and long-term capital needs. The adoption of clear and comprehensive financial policies enhances internal financial management.

Issuance Process

The Metropolitan Government charter, which was approved by referendum on June 28, 1962, as amended, and Title 9, Chapter 21 of the Tennessee Code Annotated authorizes the Metropolitan Government to issue general obligation bonds subject to the adoption of a bond resolution by the Metropolitan Council. Other sections of the Tennessee Code Annotated and the Federal Tax Code may govern the issuance or structure of the Metropolitan Government's bonds. The Metropolitan Government strongly prefers a competitive issuance process for all debt issuances. The Metropolitan Government will consider a negotiated issuance or private placement process only where it is clear that such process is in the best interests of the Metropolitan Government.

MNPS's debt management is performed by the Treasurer's Office of Metropolitan Nashville and Davidson County Government. According to Metro Government guidelines, the Debt Service fund balance should be an amount equal to five percent of the annual budget. According to the Metro Charter, Urban Services District (USD) tax-supported debt is limited to 15% of the total assessed valuation of USD property.

The following is a snapshot of the current MNPS debt service schedule:

Schedule Of Bonds Payable		
As Of June 30, 2021	**Interest Rate**	**Date Of Issue**
GSD G.O. Improvement Bonds Federally Taxable, Series 201OB	5.71	Jun.10,2010
GSD G.O. Refunding Bonds. Series 2012	2.00 - 5.00	Jan.20,2012
GSD G.O. Refunding Bonds (Taxable), Series 2012B	.320 - 2.767	Aug. 15,2012
GSD G.O. Refunding Bonds, Series 2013	3.00 - 5.00	Feb.21,2012
GSD G.O. Improvement Bonds, Series 2013A	3.00 - 5.00	9-May-13
GSD G.O. Refunding Bonds, Series 2015A	5	Feb. 19,2015
GSD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 -3.493	Feb. 19,2015
GSD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015
GSD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1,2016
GSD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb.2,2017
GSD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018
GSD G.O. Refunding Bonds, Series 2021A	5	Feb. 18, 2021
GSD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021
GSD G.O Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021
GSD G. 0 Improvement t Bonds Federally Taxable, Series 2010B	5.71	Jun.10,2010
GSD G.O. Refunding Bonds (Taxable). Series 2012B	.320- 2.767	Aug. 15,2012
GSD G.O. Refunding Bonds, Series 2013	3.00 - 5.00	Feb.21,2012
GSD G.O. Improvement Bonds, Series 2013A	3.00 - 5.00	9-May-13
GSD G.O. Refunding Bonds, Series 2015A	5	Feb. 19,2015
GSD G.O. Refunding Bonds, Series 2015B (Taxable)	.30 -3.493	Feb. 19,2015
GSD G.O. Improvement Bonds, Series 2015C	4.00 - 5.50	Jul. 21, 2015
GSD G.O. Refunding Bonds, Series 2016	2.00 - 5.00	Jun.1,2016
GSD G.O. Improvement Bonds, Series 2017	4.00 - 5.00	Feb.2,2017
GSD G.O. Improvement Bonds, Series 2018	4.00 - 5.00	Oct. 25, 2018
GSD G.O. Refunding Bonds, Series 2021A	5	Feb. 18, 2021
GSD G.O. Refunding Bonds, Series 2021B (Taxable)	.121 - 1.786	Feb. 18, 2021
GSD G.O Improvement Bonds, Series 2021C	1.75 - 5.00	Feb. 25, 2021

On February 18, 2021, the Government issued $131,295,000 General Obligation Refunding Bonds, Series 2021A, maturing on July 1, 2026, with an interest rate of 5.00%. The Series 2021A Bonds refunded certain maturities of General Obligation Refunding Bonds, Series 2010A and General Obligation Refunding Bonds, Series 2010D. By issuing the Series 2021A Bonds, the Government obtained an estimated economic gain (difference between the present values of the debt service payments on the defeased and new debt) of $11,349,908. The refunding will reduce the Government's debt service payments over the next six years by an estimated $11,459,190.

On February 18, 2021, the Government issued $497,030,000 General Obligation Refunding Bonds, Series 2021B, maturing on July 1, 2034, with an interest rate of 1.786%. The Series 2021B Bonds refunded certain maturities of General Obligation Refunding Bonds, Series 2011, General Obligation Refunding Bonds, Series 2012, General Obligation Refunding Bonds, Series 2013, General Obligation Improvement Bonds, Series 2015C, and General Obligation Refunding Bonds, Series 2016. By issuing the Series 2021B Bonds, the Government obtained an estimated economic gain (difference between the present values of the debt service payments on the defeased and new debt) of $43,979,564. The refunding will reduce the Government's debt service payments over the next fourteen years by an estimated $48,680,721.

On February 25, 2021, the Government issued $571,725,000 of General Obligation Improvement Bonds, Series 2021C, maturing on January 1, 2041, with interest rates ranging from 1.75% to 5.00%. The net proceeds of the Series 2021C Bonds totaled $652,460,290 (including original issue premium of $80,735,290). $650,000,000 of the net proceeds were used to fund maturing commercial paper notes, and $2,460,290 was used to cover underwriting fees and other costs of issuance.

Future Annual Debt Service Requirements for Debt Outstanding at 06/30/2023			
General Services District - General Obligation Bonds for School Purposes			
Fiscal Year	**Principal**	**Interest**	**Total**
2024	$85,971,400	$39,364,798	$125,336,198
2025	$84,568,253	$36,045,904	$120,614,157
2026	$70,294,817	$33,072,781	$103,367,598
2027	$66,106,421	$30,490,581	$96,597,002
2028	$64,831,608	$27,805,532	$92,637,140
2029	$57,675,651	$25,222,072	$82,897,723
2030	$59,639,409	$22,841,082	$82,480,491
2031	$60,891,144	$20,224,129	$81,115,273
2032	$64,394,074	$17,523,593	$81,917,667
2033	$66,803,884	$14,968,097	$81,771,981
2034	$58,879,855	$12,422,271	$71,302,126
2035	$61,089,354	$10,029,584	$71,118,938
2036	$46,643,702	$7,954,170	$54,597,872
2037	$48,418,268	$6,178,450	$54,596,718
2038	$36,685,912	$4,602,666	$41,288,578
2039	$38,013,955	$3,273,736	$41,287,691
2040	$23,086,747	$2,220,308	$25,307,055
2041	$23,853,964	$1,453,692	$25,307,656
2042	$16,488,418	$659,541	$17,147,959
Total	**$1,034,336,836**	**$316,352,987**	**$1,350,689,823**

ACCOUNTABILITY DATA

Tennessee uses accountability data to track growth and improvement year-over-year. Federal and state accountability systems change over time, but among the measures typically reported are proficiency and gains on student assessments, gap closure between groups of students, chronic absenteeism, graduation rate, and dropout rate. Some of these measures are used to determine a school or district's accountability status under the Every Student Succeeds Act (ESSA). The table below provides five years of district data for several key non-assessment indicators. These include the percentage of students that graduate with a regular high school diploma within four years and a summer of entering high school and the percentage of students within that cohort that drop out. Also shown are the percent of MNPS K-12 students identified as chronically absent and as economically disadvantaged.

MNPS Results					
Indicator	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
Graduation Cohort	5,612	5,704	5,447	5,846	6,100*
Graduation Rate	82.4%	82.3%	81.8%	81.6%	81.2%*
Dropout Rate	11.5%	12.4%	10.3%	12.0%*	14.1%*
Chronic Absenteeism**	16.0%	16.0%	28.9%	29.7%	27.6%*
Economically Disadvantaged***	44%	40%	41%	39%	35%*

* Preliminary estimate (final result has not yet been released by the Tennessee Department of Education)

** A student enrolled in the district at least 50% of the school year and absent at least 10 percent of those days is identified as chronically absent.

*** Regardless of economic status, MNPS schools have been authorized to provide meals at no cost to students through CEP since August 2014.

Note: There is at least a one-year lag in official state reporting of certain indicators such as graduation rate and dropout rate, but the data shown here are for the school year indicated in the column heading.

STUDENT ACHIEVEMENT

A strong primary and secondary education provides opportunities for students to pursue and achieve success in higher education, work, and life. For students to have doors of opportunity open to them, they must meet certain academic benchmarks, which have become increasingly high with the adoption of rigorous academic standards and college entrance requirements. Student achievement is measured by proficiency on annual state assessments, graduation rate and scores on college entrance examinations, including ACT and SAT. By increasing the rigor and relevance of learning experiences and implementing state academic standards and assessments with fidelity, MNPS educators believe that student achievement will significantly accelerate.

The table below shows MNPS student proficiency rates across all grade levels for the various Tennessee Comprehensive Assessment Program (TCAP) assessments. These data are computed from assessment and accountability summary files provided the Tennessee Department of Education. The subject area results are computed from district assessment files and the overall success rates are computed from district accountability files that consider Federal accountability requirements related to students with disabilities and English Learners.

MNPS TCAP Results					
Subject	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**
English/Language Arts Proficiency	26.1%	NA	19.9%	27.0%	28.7%
Math Proficiency	26.1%	NA	12.0%	19.2%	22.9%
Science Proficiency	NA	NA	21.4%	24.3%	29.9%
Social Studies Proficiency	24.9%	NA	19.4%	26.3%	27.5%
Overall Success Rate**	26.4%	NA	15.6%	23.3%	25.6*

* Preliminary estimate (final result has not yet been released by the Tennessee Department of Education)

** Combined TCAP ELA and Math proficiency across all grade levels

Note: Science was not tested in 2019 and all TCAP testing was suspended in 2020 due to the pandemic.

While these assessment measures are essential, they only paint part of the picture of achievement. MNPS will also measure and track the percentage of our students that have access to college and work immersion opportunities during their K-12 experience. Dual enrollment in college courses, capstone experiences, service-learning projects and technology proficiency are some of the important measures that indicate how well our students are prepared for success after graduation.

INDIVIDUAL SCHOOL BUDGETS

The following pages contain the details of every district-run school's funding allocation and budget decisions, as well as some demographic and performance information. Following the individual school pages are tables containing summative information on a tier-by-tier basis. It is the same information as on the individual school pages but organized to show all schools in one place. The information reflects approved budgets through June 30, 2024, as well as enrollment projections from spring. It is possible that amendments have been made based on actual student enrollments and other staffing decisions.



100 - Margaret Allen Middle

Demographics	FY24
Student Enrollment (K-12)	270
Economically Disadvantaged	37%
Students with Disabilities	11%
English Language Learners	52%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	29.0	**$2,752,886**	$2,693,216	$0	$54,524	**$2,747,740**
ESSER 3.0	1.6	**$144,840**	$138,806	$0	$6,034	**$144,840**
Title I	1.0	**$82,644**	$67,080	$0	$15,564	**$82,644**
SBB Leadership Stipends	0.0	**$5,384**	$0	$10,530	$0	**$10,530**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**31.6**	**$2,986,754**	**$2,899,102**	**$10,530**	**$77,120**	**$2,986,754**

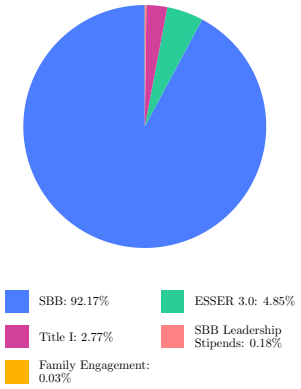
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,899,103	97.1	10,737.42
Non-Personnel	77,120	2.6	285.63
Other Personnel	10,530	0.4	39.00
Total	**2,986,754**	**100.0**	**11,062.05**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	28.0	2,695,151	90.2	9,982.04
Clerical	2.0	129,900	4.3	481.11
Support	1.6	82,316	2.8	304.87
Supplemental	0.0	15,984	0.5	59.20
Supplies and Materials	0.0	58,406	2.0	216.32
Other Expenditures	0.0	1,996	0.1	7.39
Equipment	0.0	3,000	0.1	11.11
Total	**31.6**	**2,986,753**	**100.0**	**11,062.05**



Allocated Summary

105 - Amqui Elementary

Demographic and Finance Summaries

Demographics	FY22
Student Enrollment (K-12)	485
Economically Disadvantaged	59%
Students with Disabilities	6%
English Language Learners	31%

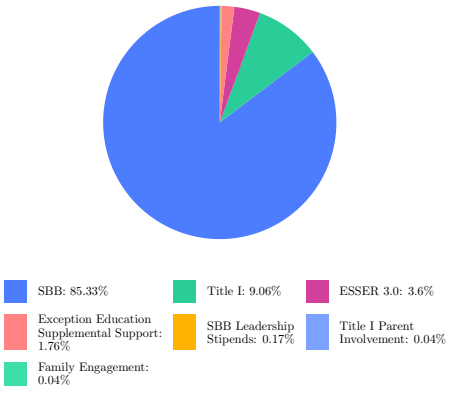
			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	50.5	**$4,236,100**	$4,143,798	$466	$82,920	**$4,227,184**
Title I	6.0	**$449,550**	$406,074	$0	$43,476	**$449,550**
ESSER 3.0	2.6	**$178,950**	$156,730	$1,746	$20,474	**$178,950**
Exception Education Supplemental Support	1.0	**$87,400**	$87,400	$0	$0	**$87,400**
SBB Leadership Stipends	0.0	**$8,244**	$0	$17,160	$0	**$17,160**
Title I Parent Involvement	0.0	**$2,160**	$0	$0	$2,160	**$2,160**
Family Engagement	0.0	**$2,000**	$0	$0	$2,000	**$2,000**
Total	**60.1**	**$4,964,404**	**$4,794,004**	**$19,370**	**$151,030**	**$4,964,404**

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,794,003	96.6	9,884.54
Non-Personnel	151,030	3.0	311.40
Other Personnel	19,371	0.4	39.94
Total	**4,964,404**	**100.0**	**10,235.88**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	48.1	4,221,710	85.0	8,704.56
Clerical	4.0	208,859	4.2	430.64
Support	8.0	368,282	7.4	759.34
Supplemental	0.0	21,260	0.4	43.84
Supplies and Materials	0.0	110,851	2.2	228.56
Other Expenditures	0.0	5,970	0.1	12.31
Travel	0.0	19,472	0.4	40.15
Contracted Services	0.0	8,000	0.2	16.49
Total	**60.1**	**4,964,404**	**100.0**	**10,235.88**



Allocated Summary

105 - Amqui Elementary

Demographics	FY24
Student Enrollment (K-12)	542
Economically Disadvantaged	55%
Students with Disabilities	7%
English Language Learners	30%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	58.8	**$5,313,030**	$5,197,322	$458	$110,504	**$5,308,284**
Title I	5.9	**$454,480**	$397,758	$0	$51,352	**$449,110**
ESSER 3.0	3.5	**$262,200**	$222,500	$5,150	$32,524	**$260,174**
SBB Leadership Stipends	0.0	**$9,214**	$0	$13,736	$0	**$13,736**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**68.2**	**$6,039,924**	**$5,817,580**	**$19,344**	**$195,378**	**$6,032,302**

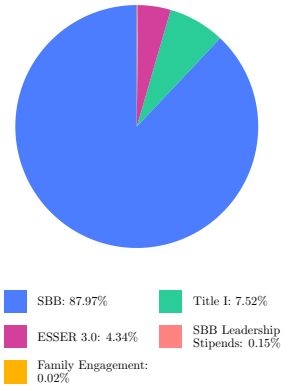
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,817,580	96.4	10,733.54
Non-Personnel	195,379	3.2	360.48
Other Personnel	19,344	0.3	35.69
Total	**6,032,303**	**100.0**	**11,129.71**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	59.2	5,312,317	88.1	9,801.32
Clerical	4.0	222,358	3.7	410.25
Support	6.0	296,810	4.9	547.62
Supplemental	0.0	13,735	0.2	25.34
Supplies and Materials	0.0	168,480	2.8	310.85
Travel	0.0	9,977	0.2	18.41
Contracted Services	0.0	8,625	0.1	15.91
Total	**69.2**	**6,032,303**	**100.0**	**11,129.71**



Allocated Summary

110 - Antioch High

Demographics	FY24
Student Enrollment (K-12)	2099
Economically Disadvantaged	32%
Students with Disabilities	10%
English Language Learners	35%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	185.8	**$17,260,370**	$16,730,434	$458	$528,534	**$17,259,426**
Title I	6.0	**$565,728**	$470,452	$0	$95,276	**$565,728**
ESSER 3.0	5.0	**$553,080**	$330,318	$0	$222,762	**$553,080**
ROTC ARMY	0.8	**$73,200**	$73,200	$0	$0	**$73,200**
SBB Leadership Stipends	0.0	**$35,684**	$0	$36,628	$0	**$36,628**
Title I Family Engagement	0.0	**$11,304**	$0	$0	$11,304	**$11,304**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**197.6**	**$18,500,366**	**$17,604,404**	**$37,086**	**$858,878**	**$18,500,366**

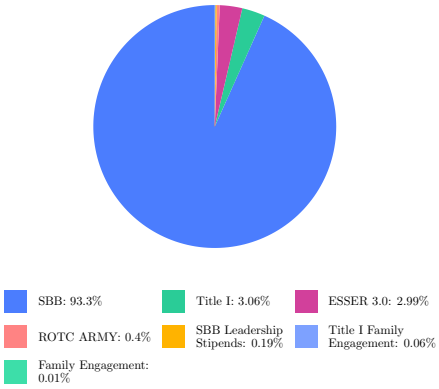
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	17,604,403	95.2	8,387.04
Non-Personnel	858,878	4.6	409.18
Other Personnel	37,085	0.2	17.67
Total	**18,500,366**	**100.0**	**8,813.90**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	171.2	16,101,039	87.0	7,670.81
Clerical	10.0	583,272	3.2	277.88
Support	20.0	997,122	5.4	475.05
Supplemental	0.0	130,152	0.7	62.01
Supplies and Materials	0.0	609,911	3.3	290.57
Travel	0.0	78,869	0.4	37.57
Total	**201.2**	**18,500,366**	**100.0**	**8,813.90**



Allocated Summary

111 - Antioch Middle

Demographics	FY24
Student Enrollment (K-12)	682
Economically Disadvantaged	43%
Students with Disabilities	11%
English Language Learners	36%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	67.35	**$6,124,874**	$5,960,450	$0	$163,198	**$6,123,648**
Title I	4.25	**$342,360**	$296,228	$0	$46,132	**$342,360**
ESSER 3.0	0.20	**$269,400**	$24,078	$4,578	$240,744	**$269,400**
SBB Leadership Stipends	0.00	**$11,594**	$0	$12,820	$0	**$12,820**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**71.80**	**$6,749,228**	**$6,280,756**	**$17,398**	**$451,076**	**$6,749,228**

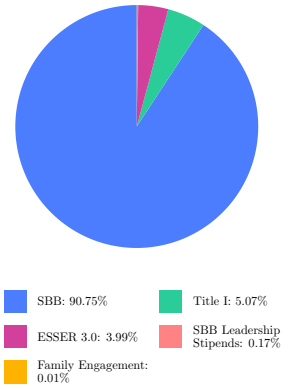
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,280,755	93.1	9,209.32
Non-Personnel	451,075	6.7	661.40
Other Personnel	17,398	0.3	25.51
Total	**6,749,228**	**100.0**	**9,896.23**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	61.4	5,761,109	85.4	8,447.37
Clerical	5.0	266,800	4.0	391.20
Support	7.0	328,260	4.9	481.32
Supplemental	0.0	27,820	0.4	40.79
Supplies and Materials	0.0	260,653	3.9	382.19
Equipment	0.0	101,591	1.5	148.96
Travel	0.0	195	0.0	0.29
Contracted Services	0.0	2,800	0.0	4.11
Total	**73.4**	**6,749,228**	**100.0**	**9,896.23**



Allocated Summary

120 - Jere Baxter Middle

Demographics	FY24
Student Enrollment (K-12)	441
Economically Disadvantaged	62%
Students with Disabilities	18%
English Language Learners	25%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	38.6	**$3,949,300**	$3,602,560	$0	$338,648	**$3,941,208**
Title I	5.0	**$471,960**	$361,016	$0	$106,000	**$467,016**
ESSER 3.0	3.6	**$269,400**	$246,736	$1,144	$18,654	**$266,536**
SBB Leadership Stipends	0.0	**$7,496**	$0	$15,338	$0	**$15,338**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**47.2**	**$4,699,156**	**$4,210,312**	**$16,482**	**$464,300**	**$4,691,096**

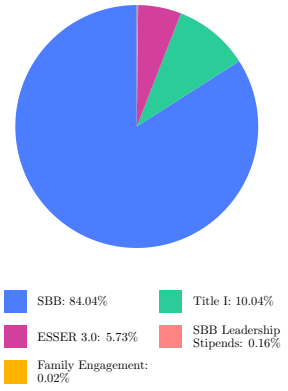
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,210,313	89.8	9,547.19
Non-Personnel	464,301	9.9	1,052.84
Other Personnel	16,482	0.4	37.37
Total	**4,691,096**	**100.0**	**10,637.41**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	40.2	3,836,248	81.8	8,698.97
Clerical	3.0	184,900	3.9	419.27
Support	4.0	199,400	4.3	452.15
Supplemental	0.0	83,850	1.8	190.14
Supplies and Materials	0.0	386,698	8.2	876.87
Total	**47.2**	**4,691,096**	**100.0**	**10,637.41**



Allocated Summary

122 - Lakeview Elementary

Demographics	FY24
Student Enrollment (K-12)	474
Economically Disadvantaged	39%
Students with Disabilities	6%
English Language Learners	57%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	48.0	**$4,418,988**	$4,353,900	$458	$64,544	**$4,418,902**
ESSER 3.0	3.0	**$212,520**	$184,810	$3,434	$23,722	**$211,966**
Title I	2.1	**$162,732**	$140,868	$0	$19,964	**$160,832**
SBB Leadership Stipends	0.0	**$8,058**	$0	$8,012	$0	**$8,012**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**53.1**	**$4,803,298**	**$4,679,580**	**$11,904**	**$109,228**	**$4,800,712**

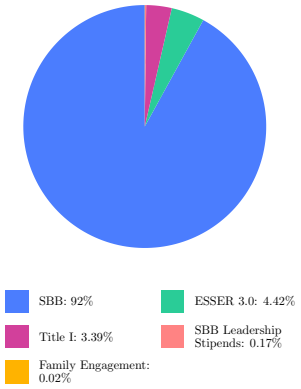
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,679,580	97.5	9,872.53
Non-Personnel	109,229	2.3	230.44
Other Personnel	11,904	0.2	25.11
Total	**4,800,712**	**100.0**	**10,128.09**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	48.1	4,317,872	89.9	9,109.43
Clerical	3.0	172,458	3.6	363.84
Support	4.0	209,415	4.4	441.80
Supplemental	0.0	10,398	0.2	21.94
Supplies and Materials	0.0	73,770	1.5	155.63
Contracted Services	0.0	16,800	0.3	35.44
Total	**55.1**	**4,800,712**	**100.0**	**10,128.09**



Allocated Summary

130 - Bellevue Middle

Demographics	FY24
Student Enrollment (K-12)	370
Economically Disadvantaged	29%
Students with Disabilities	14%
English Language Learners	7%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	34.8	**$3,286,226**	$3,246,100	$458	$39,090	**$3,285,648**
ESSER 3.0	2.2	**$173,640**	$134,914	$8,584	$30,142	**$173,640**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$6,290**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**38.0**	**$3,558,656**	**$3,472,514**	**$15,910**	**$70,232**	**$3,558,656**

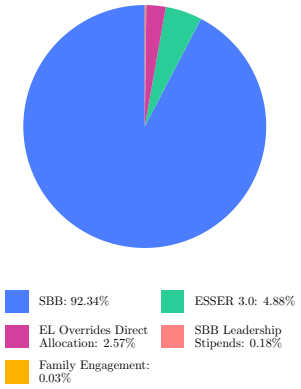
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,472,514	97.6	9,385.17
Non-Personnel	70,231	2.0	189.81
Other Personnel	15,910	0.4	43.00
Total	**3,558,655**	**100.0**	**9,617.99**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	34	3,195,202	89.8	8,635.68
Clerical	3	178,058	5.0	481.24
Support	2	100,857	2.8	272.59
Supplemental	0	16,408	0.5	44.35
Supplies and Materials	0	59,050	1.7	159.60
Equipment	0	7,080	0.2	19.14
Travel	0	2,000	0.1	5.41
Total	**39**	**3,558,655**	**100.0**	**9,617.99**



Allocated Summary

135 - Bellshire Elementary

Demographics	FY24
Student Enrollment (K-12)	350
Economically Disadvantaged	69%
Students with Disabilities	12%
English Language Learners	12%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	37.2	**$3,385,204**	$3,252,588	$458	$119,494	**$3,372,540**
Title I	5.0	**$386,744**	$317,438	$0	$65,652	**$383,090**
ESSER 3.0	2.5	**$234,300**	$226,886	$0	$4,180	**$231,066**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,950**	$0	$18,314	$0	**$18,314**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**45.7**	**$4,104,700**	**$3,888,412**	**$18,772**	**$190,326**	**$4,097,510**

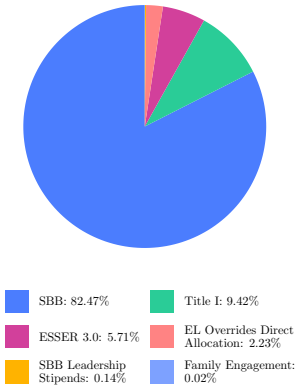
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,888,411	94.9	11,109.75
Non-Personnel	190,327	4.6	543.79
Other Personnel	18,771	0.5	53.63
Total	**4,097,510**	**100.0**	**11,707.17**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	37.7	3,453,194	84.3	9,866.27
Clerical	3.0	173,558	4.2	495.88
Support	5.0	262,117	6.4	748.91
Supplemental	0.0	36,221	0.9	103.49
Supplies and Materials	0.0	161,987	4.0	462.82
Travel	0.0	10,432	0.3	29.81
Total	**45.7**	**4,097,510**	**100.0**	**11,707.17**



Allocated Summary

145 - Norman Binkley Elementary

Demographics	FY24
Student Enrollment (K-12)	631
Economically Disadvantaged	29%
Students with Disabilities	9%
English Language Learners	62%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	69.6	**$6,255,204**	$6,129,862	$458	$112,718	**$6,243,038**
ESSER 3.0	1.6	**$208,200**	$146,984	$0	$59,828	**$206,812**
Title I	1.3	**$157,620**	$103,196	$0	$53,400	**$156,596**
SBB Leadership Stipends	0.0	**$10,728**	$0	$22,892	$0	**$22,892**
Norman Binkley Elementary- Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**72.5**	**$6,632,750**	**$6,380,042**	**$23,350**	**$226,946**	**$6,630,338**

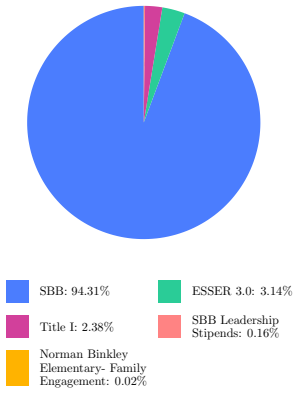
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,380,042	96.2	10,111.00
Non-Personnel	226,947	3.4	359.66
Other Personnel	23,350	0.4	37.00
Total	**6,630,338**	**100.0**	**10,507.67**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	63.5	5,890,404	88.8	9,335.03
Clerical	4.8	262,358	4.0	415.78
Support	5.0	258,000	3.9	408.87
Supplemental	0.0	35,892	0.5	56.88
Supplies and Materials	0.0	161,685	2.4	256.24
Equipment	0.0	22,000	0.3	34.87
Total	**73.3**	**6,630,338**	**100.0**	**10,507.67**



Allocated Summary

175 - Ida B. Wells Elem

Demographics	FY24
Student Enrollment (K-12)	207
Economically Disadvantaged	79%
Students with Disabilities	9%
English Language Learners	7%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	22.4	**$2,327,924**	$2,068,950	$458	$256,918	**$2,326,326**
Title I	2.5	**$216,316**	$188,044	$0	$25,676	**$213,720**
ESSER 3.0	2.0	**$164,100**	$141,242	$6,296	$14,948	**$162,486**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**27.9**	**$2,806,222**	**$2,489,734**	**$13,620**	**$298,542**	**$2,801,898**

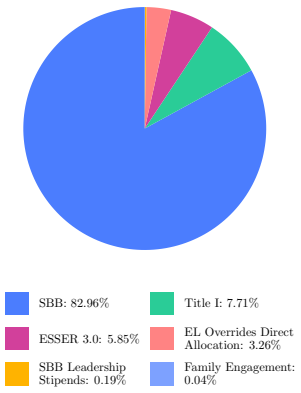
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,489,735	88.9	12,027.70
Non-Personnel	298,543	10.7	1,442.24
Other Personnel	13,621	0.5	65.80
Total	**2,801,898**	**100.0**	**13,535.74**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	25.9	2,319,221	82.8	11,203.97
Clerical	2.0	130,358	4.7	629.75
Support	1.0	50,600	1.8	244.44
Supplemental	0.0	224,127	8.0	1,082.74
Supplies and Materials	0.0	77,592	2.8	374.84
Total	**28.9**	**2,801,898**	**100.0**	**13,535.74**



Allocated Summary

182 - Cane Ridge High

Demographics	FY24
Student Enrollment (K-12)	1990
Economically Disadvantaged	35%
Students with Disabilities	10%
English Language Learners	26%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	160.0	**$15,815,656**	$14,549,848	$458	$1,254,540	**$15,804,846**
Title I	7.0	**$574,248**	$508,550	$0	$65,698	**$574,248**
ESSER 3.0	6.0	**$560,280**	$489,644	$0	$70,636	**$560,280**
ROTC AIR FORCE	0.8	**$73,200**	$73,200	$0	$0	**$73,200**
SBB Leadership Stipends	0.0	**$33,830**	$0	$44,640	$0	**$44,640**
Title I Family Engagement	0.0	**$10,494**	$0	$0	$10,494	**$10,494**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**173.8**	**$17,068,708**	**$15,621,244**	**$45,098**	**$1,402,366**	**$17,068,708**

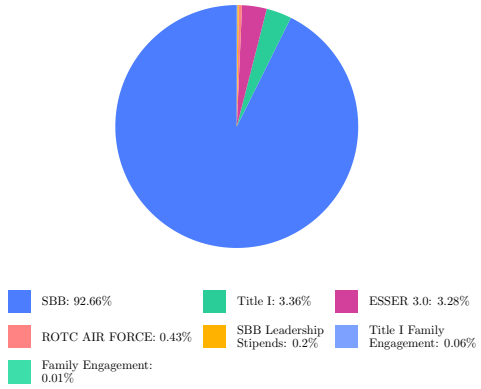
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	15,621,244	91.5	7,849.87
Non-Personnel	1,402,366	8.2	704.71
Other Personnel	45,097	0.3	22.66
Total	**17,068,707**	**100.0**	**8,577.24**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	147.8	14,165,980	83.0	7,118.58
Clerical	8.5	491,958	2.9	247.22
Support	20.0	1,021,188	6.0	513.16
Supplemental	0.0	194,639	1.1	97.81
Supplies and Materials	0.0	963,195	5.6	484.02
Travel	0.0	231,746	1.4	116.46
Total	**176.3**	**17,068,707**	**100.0**	**8,577.24**



Allocated Summary

184 - Cane Ridge Elementary

Demographics	FY24
Student Enrollment (K-12)	712
Economically Disadvantaged	41%
Students with Disabilities	8%
English Language Learners	41%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	71.7	**$6,675,290**	$6,352,752	$458	$315,870	**$6,669,080**
ESSER 3.0	3.0	**$280,920**	$187,312	$0	$93,608	**$280,920**
Title I	2.0	**$243,672**	$99,878	$0	$143,212	**$243,092**
SBB Leadership Stipends	0.0	**$12,104**	$0	$18,314	$0	**$18,314**
Title I Family Engagement	0.0	**$3,806**	$0	$0	$580	**$580**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**76.7**	**$7,216,792**	**$6,639,942**	**$18,772**	**$554,272**	**$7,212,986**

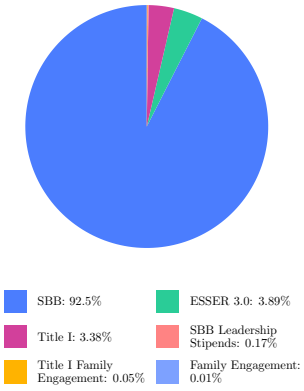
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,639,943	92.1	9,325.76
Non-Personnel	554,272	7.7	778.47
Other Personnel	18,771	0.3	26.36
Total	**7,212,986**	**100.0**	**10,130.60**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	66	6,103,431	84.6	8,572.23
Clerical	6	318,336	4.4	447.10
Support	5	253,000	3.5	355.34
Supplemental	0	21,748	0.3	30.54
Supplies and Materials	0	468,731	6.5	658.33
Equipment	0	42,740	0.6	60.03
Travel	0	5,000	0.1	7.02
Total	**77**	**7,212,986**	**100.0**	**10,130.60**



Allocated Summary

185 - Carter Lawrence Elem

Demographics	FY24
Student Enrollment (K-12)	168
Economically Disadvantaged	64%
Students with Disabilities	8%
English Language Learners	12%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	23.02	**$2,251,016**	$2,105,924	$458	$140,710	**$2,247,092**
Title I	2.00	**$183,540**	$138,566	$0	$43,092	**$181,658**
ESSER 3.0	1.88	**$150,600**	$128,046	$1,144	$20,304	**$149,494**
EL Overrides Direct Allocation	1.00	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.00	**$5,384**	$0	$9,156	$0	**$9,156**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**27.90**	**$2,683,038**	**$2,464,036**	**$10,760**	**$205,106**	**$2,679,902**

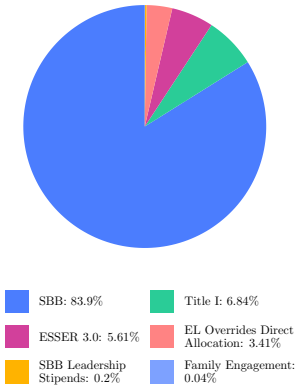
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,464,036	91.9	14,666.88
Non-Personnel	205,106	7.7	1,220.87
Other Personnel	10,759	0.4	64.04
Total	**2,679,902**	**100.0**	**15,951.79**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	25.5	2,295,331	85.6	13,662.68
Clerical	2.0	126,458	4.7	752.73
Support	1.0	51,555	1.9	306.88
Supplemental	0.0	24,559	0.9	146.19
Supplies and Materials	0.0	178,798	6.7	1,064.28
Travel	0.0	3,200	0.1	19.05
Total	**28.5**	**2,679,901**	**100.0**	**15,951.79**



Allocated Summary

200 - Chadwell Elementary

Demographics	FY24
Student Enrollment (K-12)	442
Economically Disadvantaged	62%
Students with Disabilities	7%
English Language Learners	27%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	43.1	**$3,851,012**	$3,739,492	$458	$97,054	**$3,837,004**
Title I	5.0	**$418,428**	$357,184	$0	$56,362	**$413,546**
ESSER 3.0	3.2	**$247,350**	$236,202	$0	$17,268	**$253,470**
SBB Leadership Stipends	0.0	**$7,514**	$0	$21,176	$0	**$21,176**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**51.3**	**$4,525,304**	**$4,332,880**	**$21,632**	**$171,682**	**$4,526,196**

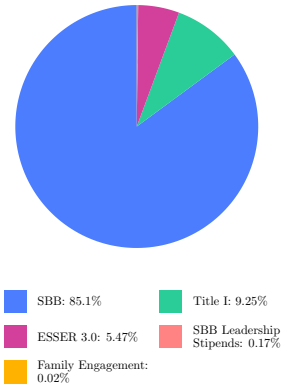
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,332,880	95.7	9,802.90
Non-Personnel	171,682	3.8	388.42
Other Personnel	21,633	0.5	48.94
Total	**4,526,195**	**100.0**	**10,240.26**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	41.3	3,861,990	85.3	8,737.53
Clerical	4.0	229,458	5.1	519.14
Support	6.0	303,600	6.7	686.88
Supplemental	0.0	36,285	0.8	82.09
Supplies and Materials	0.0	94,862	2.1	214.62
Total	**51.3**	**4,526,195**	**100.0**	**10,240.26**



Allocated Summary

205 - Charlotte Park Elementary

Demographics	FY24
Student Enrollment (K-12)	449
Economically Disadvantaged	33%
Students with Disabilities	9%
English Language Learners	60%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	48.4	**$4,457,418**	$4,345,832	$458	$102,476	**$4,448,764**
ESSER 3.0	1.8	**$188,040**	$94,450	$0	$93,548	**$187,998**
Title I	2.0	**$133,764**	$118,530	$0	$14,290	**$132,820**
SBB Leadership Stipends	0.0	**$7,632**	$0	$16,024	$0	**$16,024**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**52.2**	**$4,787,856**	**$4,558,814**	**$16,482**	**$211,312**	**$4,786,608**

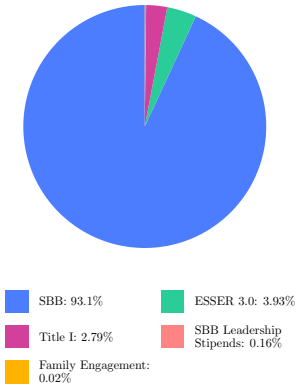
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,558,813	95.2	10,153.26
Non-Personnel	211,313	4.4	470.63
Other Personnel	16,482	0.3	36.71
Total	**4,786,608**	**100.0**	**10,660.60**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	43.0	4,099,029	85.6	9,129.24
Clerical	4.2	247,946	5.2	552.22
Support	5.0	242,586	5.1	540.28
Supplemental	0.0	16,024	0.3	35.69
Supplies and Materials	0.0	125,509	2.6	279.53
Other Expenditures	0.0	6,500	0.1	14.48
Equipment	0.0	17,813	0.4	39.67
Contracted Services	0.0	31,200	0.7	69.49
Total	**52.2**	**4,786,608**	**100.0**	**10,660.60**



Allocated Summary

215 - Cockrill Elementary

Demographics	FY24
Student Enrollment (K-12)	231
Economically Disadvantaged	52%
Students with Disabilities	14%
English Language Learners	29%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	28.9	**$2,686,734**	$2,612,784	$458	$66,076	**$2,679,318**
Title I	2.6	**$209,760**	$179,824	$0	$31,848	**$211,672**
ESSER 3.0	2.0	**$161,400**	$136,364	$0	$23,190	**$159,554**
SBB Leadership Stipends	0.0	**$5,384**	$0	$12,590	$0	**$12,590**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**33.5**	**$3,064,276**	**$2,928,972**	**$13,048**	**$122,116**	**$3,064,136**

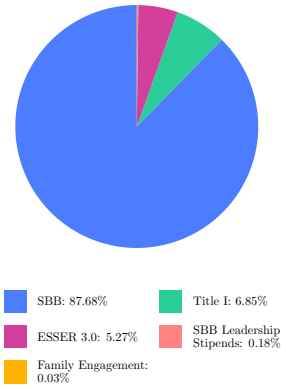
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,928,972	95.6	12,679.53
Non-Personnel	122,115	4.0	528.64
Other Personnel	13,048	0.4	56.49
Total	**3,064,136**	**100.0**	**13,264.66**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29.8	2,741,148	89.5	11,866.44
Clerical	3.0	158,658	5.2	686.83
Support	1.0	50,600	1.7	219.05
Supplemental	0.0	17,591	0.6	76.15
Supplies and Materials	0.0	82,185	2.7	355.78
Equipment	0.0	13,955	0.5	60.41
Travel	0.0	0	0.0	0.00
Total	**33.8**	**3,064,136**	**100.0**	**13,264.66**



Allocated Summary

225 - Cole Elementary

Demographics	FY24
Student Enrollment (K-12)	699
Economically Disadvantaged	39%
Students with Disabilities	7%
English Language Learners	69%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	83.4	**$7,329,372**	$7,130,648	$458	$198,516	**$7,329,620**
ESSER 3.0	3.3	**$275,160**	$239,998	$0	$37,682	**$277,680**
Title I	3.0	**$236,856**	$203,444	$0	$30,662	**$234,106**
SBB Leadership Stipends	0.0	**$11,884**	$0	$11,446	$0	**$11,446**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**89.7**	**$7,854,270**	**$7,574,090**	**$11,904**	**$267,858**	**$7,853,852**

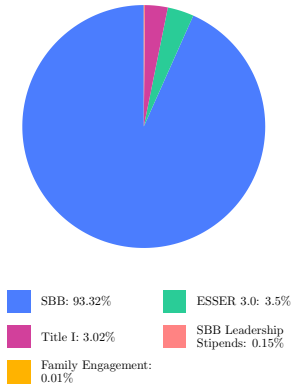
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	7,574,090	96.4	10,835.61
Non-Personnel	267,858	3.4	383.20
Other Personnel	11,904	0.2	17.03
Total	**7,853,852**	**100.0**	**11,235.84**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	72.5	6,741,317	85.8	9,644.23
Clerical	11.0	546,795	7.0	782.25
Support	6.5	342,097	4.4	489.41
Supplemental	0.0	21,446	0.3	30.68
Supplies and Materials	0.0	202,197	2.6	289.27
Total	**90.0**	**7,853,852**	**100.0**	**11,235.84**



Allocated Summary

230 - Hattie Cotton Elementary

Demographics	FY24
Student Enrollment (K-12)	216
Economically Disadvantaged	63%
Students with Disabilities	13%
English Language Learners	18%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	27.7	**$2,499,766**	$2,463,260	$458	$30,378	**$2,494,096**
Title I	3.2	**$252,368**	$219,760	$0	$29,628	**$249,388**
ESSER 3.0	2.5	**$178,950**	$168,732	$0	$9,904	**$178,636**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$10,874	$0	**$10,874**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**34.4**	**$3,028,966**	**$2,943,252**	**$11,332**	**$70,910**	**$3,025,494**

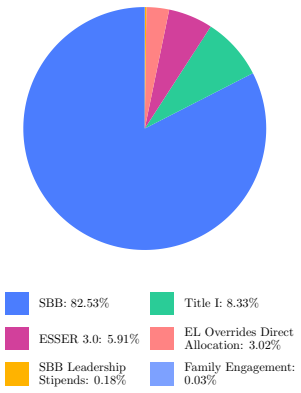
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,943,253	97.3	13,626.17
Non-Personnel	70,911	2.3	328.29
Other Personnel	11,332	0.4	52.46
Total	**3,025,495**	**100.0**	**14,006.92**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	33.9	2,654,589	87.7	12,289.77
Clerical	2.5	151,958	5.0	703.51
Support	3.0	162,400	5.4	751.85
Supplemental	0.0	13,874	0.5	64.23
Supplies and Materials	0.0	22,594	0.7	104.60
Equipment	0.0	6,430	0.2	29.77
Travel	0.0	13,650	0.5	63.19
Total	**39.4**	**3,025,495**	**100.0**	**14,006.92**



Allocated Summary

235 - Crieve Hall Elementary

Demographics	FY24
Student Enrollment (K-12)	455
Economically Disadvantaged	14%
Students with Disabilities	3%
English Language Learners	29%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	43.89	**$3,955,562**	$3,881,332	$458	$67,546	**$3,949,336**
ESSER 3.0	1.50	**$120,360**	$105,822	$2,290	$10,768	**$118,880**
SBB Leadership Stipends	0.00	**$7,736**	$0	$13,736	$0	**$13,736**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**45.39**	**$4,084,656**	**$3,987,154**	**$16,482**	**$79,316**	**$4,082,952**

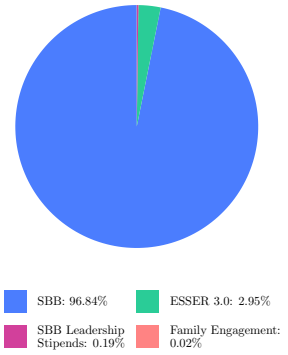
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,987,153	97.7	8,762.97
Non-Personnel	79,316	1.9	174.32
Other Personnel	16,482	0.4	36.22
Total	**4,082,951**	**100.0**	**8,973.52**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	41.4	3,651,394	89.4	8,025.04
Clerical	5.2	232,992	5.7	512.07
Support	3.0	107,616	2.6	236.52
Supplemental	0.0	27,086	0.7	59.53
Supplies and Materials	0.0	49,106	1.2	107.92
Equipment	0.0	6,167	0.2	13.55
Travel	0.0	8,591	0.2	18.88
Total	**49.6**	**4,082,951**	**100.0**	**8,973.52**



Allocated Summary

238 - Croft Middle

Demographics	FY24
Student Enrollment (K-12)	475
Economically Disadvantaged	27%
Students with Disabilities	10%
English Language Learners	37%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	44.95	**$4,176,390**	$4,096,226	$458	$77,480	**$4,174,162**
ESSER 3.0	1.00	**$170,040**	$74,342	$0	$95,698	**$170,040**
Title I	1.00	**$112,464**	$76,870	$0	$35,594	**$112,464**
SBB Leadership Stipends	0.00	**$8,076**	$0	$10,302	$0	**$10,302**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**46.95**	**$4,467,968**	**$4,247,438**	**$10,760**	**$209,772**	**$4,467,968**

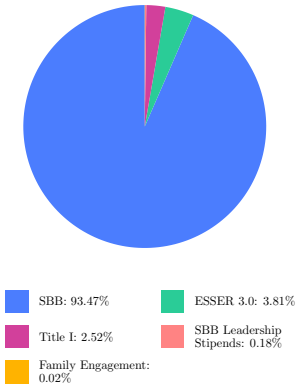
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,247,438	95.1	8,941.97
Non-Personnel	209,772	4.7	441.62
Other Personnel	10,759	0.2	22.65
Total	**4,467,968**	**100.0**	**9,406.25**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	40.1	3,892,498	87.1	8,194.73
Clerical	3.0	190,958	4.3	402.02
Support	4.0	200,700	4.5	422.53
Supplemental	0.0	35,768	0.8	75.30
Supplies and Materials	0.0	99,652	2.2	209.79
Other Expenditures	0.0	3,844	0.1	8.09
Equipment	0.0	18,355	0.4	38.64
Travel	0.0	26,193	0.6	55.14
Total	**47.1**	**4,467,968**	**100.0**	**9,406.25**



Allocated Summary

240 - Cumberland Elementary

Demographics	FY24
Student Enrollment (K-12)	425
Economically Disadvantaged	67%
Students with Disabilities	12%
English Language Learners	11%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	43.2	**$4,059,634**	$3,862,500	$458	$182,378	**$4,045,336**
Title I	6.0	**$478,516**	$411,620	$0	$61,316	**$472,936**
ESSER 3.0	2.6	**$272,100**	$234,936	$8,012	$26,170	**$269,120**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$7,224**	$0	$21,176	$0	**$21,176**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**52.8**	**$4,909,974**	**$4,600,558**	**$29,646**	**$270,864**	**$4,901,068**

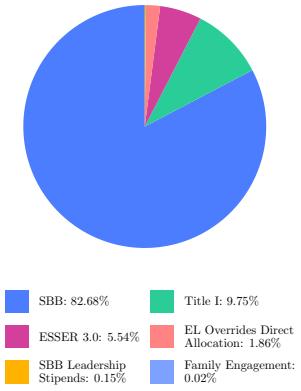
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,600,558	93.9	10,824.84
Non-Personnel	270,865	5.5	637.33
Other Personnel	29,645	0.6	69.75
Total	**4,901,068**	**100.0**	**11,531.92**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	45.1	4,159,570	84.9	9,787.22
Clerical	3.0	185,858	3.8	437.31
Support	5.0	263,600	5.4	620.24
Supplemental	0.0	34,568	0.7	81.34
Supplies and Materials	0.0	252,472	5.2	594.05
Equipment	0.0	5,000	0.1	11.76
Contracted Services	0.0	0	0.0	0.00
Total	**53.1**	**4,901,068**	**100.0**	**11,531.92**



Allocated Summary

242 - Nashville School of Arts

Demographics	FY24
Student Enrollment (K-12)	608
Economically Disadvantaged	16%
Students with Disabilities	7%
English Language Learners	1%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	44.5	**$4,196,704**	$4,116,550	$458	$79,730	**$4,196,738**
ESSER 3.0	0.0	**$146,280**	$0	$0	$146,280	**$146,280**
SBB Leadership Stipends	0.0	**$10,336**	$0	$10,302	$0	**$10,302**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.5**	**$4,354,320**	**$4,116,550**	**$10,760**	**$227,010**	**$4,354,320**

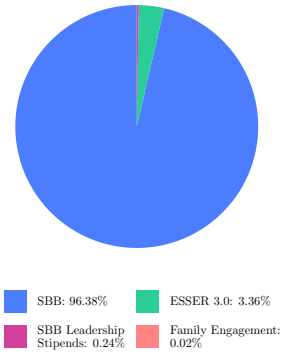
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,116,550	94.5	6,770.64
Non-Personnel	227,010	5.2	373.37
Other Personnel	10,759	0.2	17.70
Total	**4,354,320**	**100.0**	**7,161.71**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	39.5	3,841,250	88.2	6,317.85
Clerical	4.0	228,158	5.2	375.26
Support	1.0	47,600	1.1	78.29
Supplemental	0.0	25,073	0.6	41.24
Supplies and Materials	0.0	170,031	3.9	279.66
Other Expenditures	0.0	5,000	0.1	8.22
Equipment	0.0	29,208	0.7	48.04
Travel	0.0	8,000	0.2	13.16
Total	**44.5**	**4,354,319**	**100.0**	**7,161.71**



Allocated Summary

252 - Dodson Elementary

Demographics	FY24
Student Enrollment (K-12)	384
Economically Disadvantaged	51%
Students with Disabilities	12%
English Language Learners	19%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	41.32	**$3,795,740**	$3,540,306	$458	$249,870	**$3,790,634**
Title I	4.10	**$349,600**	$305,940	$0	$39,444	**$345,384**
ESSER 3.0	3.38	**$219,000**	$211,038	$0	$7,962	**$219,000**
SBB Leadership Stipends	0.00	**$6,528**	$0	$11,446	$0	**$11,446**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**48.80**	**$4,371,868**	**$4,057,284**	**$11,904**	**$298,276**	**$4,367,464**

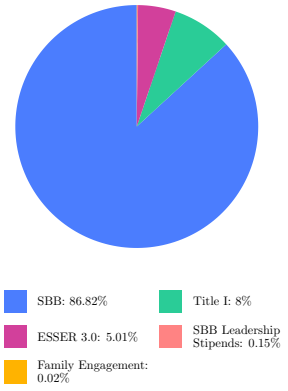
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,057,284	92.9	10,565.84
Non-Personnel	298,276	6.8	776.76
Other Personnel	11,904	0.3	31.00
Total	**4,367,464**	**100.0**	**11,373.60**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	44.4	3,646,294	83.5	9,495.56
Clerical	3.5	193,179	4.4	503.07
Support	5.0	253,000	5.8	658.85
Supplemental	0.0	11,675	0.3	30.40
Supplies and Materials	0.0	259,359	5.9	675.41
Equipment	0.0	3,957	0.1	10.30
Total	**52.9**	**4,367,464**	**100.0**	**11,373.60**



Allocated Summary

260 - Donelson Middle

Demographics	FY24
Student Enrollment (K-12)	419
Economically Disadvantaged	44%
Students with Disabilities	14%
English Language Learners	20%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	41.3	**$3,761,914**	$3,667,950	$458	$92,618	**$3,761,026**
Title I	2.6	**$240,920**	$203,972	$0	$36,948	**$240,920**
ESSER 3.0	1.0	**$211,800**	$100,080	$6,868	$104,852	**$211,800**
SBB Leadership Stipends	0.0	**$7,124**	$0	$8,012	$0	**$8,012**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.9**	**$4,222,758**	**$3,972,002**	**$15,338**	**$235,418**	**$4,222,758**

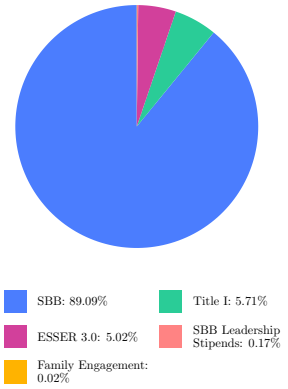
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,972,002	94.1	9,479.72
Non-Personnel	235,418	5.6	561.86
Other Personnel	15,338	0.4	36.61
Total	**4,222,758**	**100.0**	**10,078.18**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	39.4	3,618,920	85.7	8,637.04
Clerical	4.0	231,400	5.5	552.27
Support	3.0	163,100	3.9	389.26
Supplemental	0.0	33,788	0.8	80.64
Supplies and Materials	0.0	160,726	3.8	383.59
Equipment	0.0	6,823	0.2	16.28
Travel	0.0	2,000	0.0	4.77
Contracted Services	0.0	6,000	0.1	14.32
Total	**46.4**	**4,222,757**	**100.0**	**10,078.18**



Allocated Summary

265 - Dupont Elementary

Demographics	FY24
Student Enrollment (K-12)	327
Economically Disadvantaged	41%
Students with Disabilities	11%
English Language Learners	12%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	34.9	**$3,103,154**	$3,079,150	$458	$22,124	**$3,101,732**
ESSER 3.0	2.3	**$174,360**	$166,396	$0	$6,098	**$172,494**
Title I	1.5	**$117,576**	$107,086	$0	$9,026	**$116,112**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,560**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**39.7**	**$3,493,148**	**$3,444,132**	**$7,326**	**$38,250**	**$3,489,706**

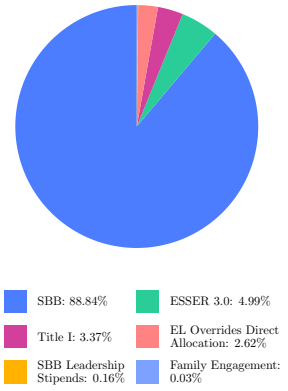
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,444,132	98.7	10,532.51
Non-Personnel	38,249	1.1	116.97
Other Personnel	7,325	0.2	22.40
Total	**3,489,707**	**100.0**	**10,671.89**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	36.2	3,102,808	88.9	9,488.71
Clerical	3.5	199,008	5.7	608.59
Support	3.0	151,800	4.3	464.22
Supplemental	0.0	8,645	0.2	26.44
Supplies and Materials	0.0	27,445	0.8	83.93
Total	**42.7**	**3,489,707**	**100.0**	**10,671.89**



Allocated Summary

270 - Dupont Hadley Middle

Demographics	FY24
Student Enrollment (K-12)	370
Economically Disadvantaged	31%
Students with Disabilities	16%
English Language Learners	6%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	34.15	**$3,204,788**	$3,092,260	$458	$109,204	**$3,201,922**
ESSER 3.0	1.55	**$161,400**	$123,324	$0	$38,076	**$161,400**
Title I	1.00	**$102,240**	$79,824	$0	$22,416	**$102,240**
EL Overrides Direct Allocation	1.00	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.00	**$6,290**	$0	$9,156	$0	**$9,156**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**37.70**	**$3,567,218**	**$3,386,908**	**$9,614**	**$170,696**	**$3,567,218**

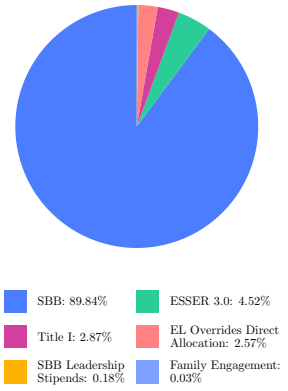
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,386,907	94.9	9,153.80
Non-Personnel	170,696	4.8	461.34
Other Personnel	9,615	0.3	25.99
Total	**3,567,218**	**100.0**	**9,641.13**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	32.7	3,075,131	86.2	8,311.17
Clerical	4.0	221,258	6.2	597.99
Support	2.0	101,200	2.8	273.51
Supplemental	0.0	16,288	0.5	44.02
Supplies and Materials	0.0	118,486	3.3	320.23
Equipment	0.0	32,356	0.9	87.45
Travel	0.0	2,500	0.1	6.76
Total	**38.7**	**3,567,218**	**100.0**	**9,641.13**



Allocated Summary

275 - Dupont Tyler Middle

Demographics	FY24
Student Enrollment (K-12)	319
Economically Disadvantaged	45%
Students with Disabilities	11%
English Language Learners	16%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	28.6	**$2,774,698**	$2,715,342	$458	$58,598	**$2,774,398**
Title I	2.0	**$177,520**	$149,948	$0	$27,572	**$177,520**
ESSER 3.0	2.0	**$175,800**	$136,624	$8,012	$31,164	**$175,800**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,424**	$0	$5,724	$0	**$5,724**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**33.6**	**$3,225,942**	**$3,093,414**	**$14,194**	**$118,334**	**$3,225,942**

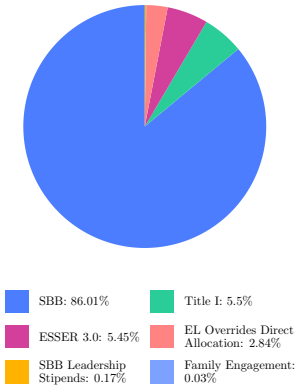
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,093,413	95.9	9,697.22
Non-Personnel	118,335	3.7	370.96
Other Personnel	14,193	0.4	44.49
Total	**3,225,941**	**100.0**	**10,112.67**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29.6	2,893,433	89.7	9,070.32
Clerical	3.0	178,058	5.5	558.18
Support	1.0	49,117	1.5	153.97
Supplemental	0.0	24,764	0.8	77.63
Supplies and Materials	0.0	70,569	2.2	221.22
Contracted Services	0.0	10,000	0.3	31.35
Total	**33.6**	**3,225,941**	**100.0**	**10,112.67**



Allocated Summary

278 - Eagle View Elementary

Demographics	FY24
Student Enrollment (K-12)	632
Economically Disadvantaged	43%
Students with Disabilities	8%
English Language Learners	38%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	68.4	**$5,952,802**	$5,824,120	$458	$121,798	**$5,946,376**
Title I	4.0	**$337,288**	$271,790	$0	$65,498	**$337,288**
ESSER 3.0	2.4	**$266,520**	$199,046	$3,434	$64,040	**$266,520**
SBB Leadership Stipends	0.0	**$10,744**	$0	$16,596	$0	**$16,596**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**74.8**	**$6,568,354**	**$6,294,956**	**$20,488**	**$252,336**	**$6,567,780**

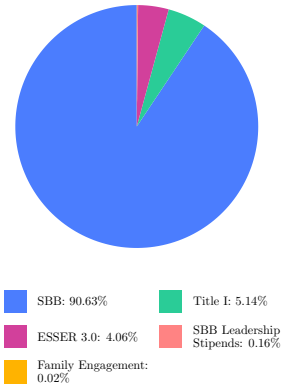
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,294,956	95.8	9,960.37
Non-Personnel	252,336	3.8	399.27
Other Personnel	20,488	0.3	32.42
Total	**6,567,781**	**100.0**	**10,392.06**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	59.4	5,495,898	83.7	8,696.04
Clerical	9.0	385,858	5.9	610.53
Support	10.0	461,820	7.0	730.73
Supplemental	0.0	36,977	0.6	58.51
Supplies and Materials	0.0	134,188	2.0	212.32
Equipment	0.0	53,040	0.8	83.92
Total	**78.4**	**6,567,781**	**100.0**	**10,392.06**



Allocated Summary

280 - Eakin Elementary

Demographics	FY24
Student Enrollment (K-12)	531
Economically Disadvantaged	18%
Students with Disabilities	12%
English Language Learners	6%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	52.1	**$4,692,778**	$4,580,994	$458	$105,474	**$4,686,926**
ESSER 3.0	1.5	**$143,400**	$124,958	$0	$18,442	**$143,400**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$9,028**	$0	$14,880	$0	**$14,880**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**54.6**	**$4,937,706**	**$4,797,452**	**$15,338**	**$124,916**	**$4,937,706**

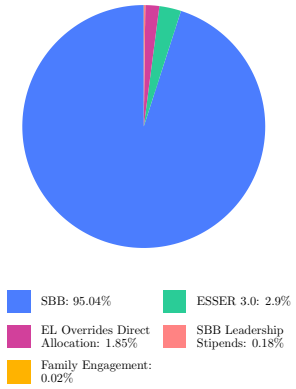
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,797,451	97.2	9,034.75
Non-Personnel	124,917	2.5	235.25
Other Personnel	15,338	0.3	28.88
Total	**4,937,706**	**100.0**	**9,298.88**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	47.2	4,344,320	88.0	8,181.39
Clerical	4.0	218,458	4.4	411.41
Support	4.4	235,131	4.8	442.81
Supplemental	0.0	26,090	0.5	49.13
Supplies and Materials	0.0	108,707	2.2	204.72
Travel	0.0	5,000	0.1	9.42
Total	**55.6**	**4,937,705**	**100.0**	**9,298.88**



Allocated Summary

285 - John Early Museum Magnet

Demographics	FY24
Student Enrollment (K-12)	157
Economically Disadvantaged	82%
Students with Disabilities	25%
English Language Learners	15%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	22.9	**$2,173,466**	$2,119,750	$458	$53,490	**$2,173,698**
Title I	2.7	**$190,096**	$162,068	$0	$28,026	**$190,096**
ESSER 3.0	1.6	**$153,300**	$103,614	$13,736	$35,950	**$153,300**
SBB Leadership Stipends	0.0	**$5,384**	$0	$5,150	$0	**$5,150**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**27.2**	**$2,523,244**	**$2,385,432**	**$19,344**	**$118,468**	**$2,523,244**

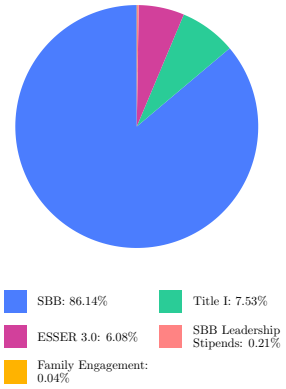
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,385,433	94.5	15,193.84
Non-Personnel	118,468	4.7	754.57
Other Personnel	19,344	0.8	123.21
Total	**2,523,244**	**100.0**	**16,071.62**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	24.2	2,160,646	85.6	13,762.07
Clerical	2.0	118,058	4.7	751.96
Support	3.0	147,532	5.8	939.69
Supplemental	0.0	12,751	0.5	81.21
Supplies and Materials	0.0	62,125	2.5	395.70
Equipment	0.0	8,000	0.3	50.96
Travel	0.0	13,961	0.6	88.92
Contracted Services	0.0	173	0.0	1.10
Total	**29.2**	**2,523,244**	**100.0**	**16,071.62**



Allocated Summary

290 - East Nashville Magnet Sch

Demographics	FY24
Student Enrollment (K-12)	625
Economically Disadvantaged	47%
Students with Disabilities	9%
English Language Learners	0%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	43.9	**$4,450,962**	$4,184,310	$458	$265,372	**$4,450,140**
Title I	4.3	**$362,648**	$299,004	$0	$63,448	**$362,452**
ESSER 3.0	1.0	**$280,920**	$50,914	$0	$230,006	**$280,920**
SBB Leadership Stipends	0.0	**$10,624**	$0	$11,446	$0	**$11,446**
Title I Family Engagement	0.0	**$3,304**	$0	$0	$3,500	**$3,500**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**49.2**	**$5,109,458**	**$4,534,228**	**$11,904**	**$563,326**	**$5,109,458**

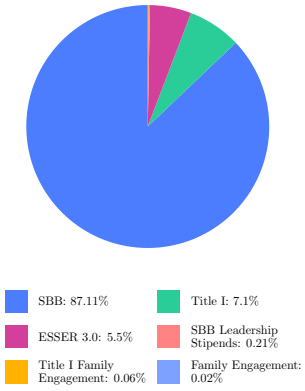
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,534,228	88.7	7,254.77
Non-Personnel	563,326	11.0	901.32
Other Personnel	11,904	0.2	19.05
Total	**5,109,459**	**100.0**	**8,175.13**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	43.2	4,217,272	82.5	6,747.63
Clerical	5.0	296,772	5.8	474.84
Support	2.0	98,200	1.9	157.12
Supplemental	0.0	76,446	1.5	122.31
Supplies and Materials	0.0	239,517	4.7	383.23
Equipment	0.0	94,252	1.8	150.80
Travel	0.0	35,000	0.7	56.00
Contracted Services	0.0	52,000	1.0	83.20
Total	**50.2**	**5,109,459**	**100.0**	**8,175.13**



Allocated Summary

296 - East Middle

Demographics	FY24
Student Enrollment (K-12)	254
Economically Disadvantaged	52%
Students with Disabilities	8%
English Language Learners	1%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	28.55	**$2,695,386**	$2,647,052	$458	$48,680	**$2,696,190**
Title I	2.85	**$235,980**	$197,352	$0	$38,628	**$235,980**
ESSER 3.0	1.00	**$172,200**	$76,420	$5,724	$90,058	**$172,200**
SBB Leadership Stipends	0.00	**$5,384**	$0	$4,578	$0	**$4,578**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**32.40**	**$3,109,948**	**$2,920,822**	**$10,760**	**$178,368**	**$3,109,948**

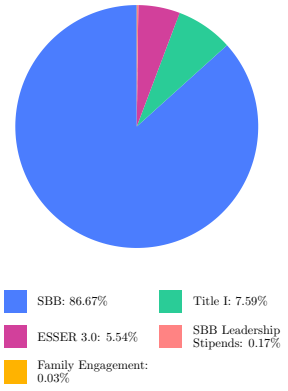
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,920,822	93.9	11,499.30
Non-Personnel	178,367	5.7	702.23
Other Personnel	10,759	0.3	42.36
Total	**3,109,948**	**100.0**	**12,243.89**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	28.7	2,687,047	86.4	10,578.92
Clerical	2.0	126,458	4.1	497.87
Support	3.0	152,096	4.9	598.80
Supplemental	0.0	5,078	0.2	19.99
Supplies and Materials	0.0	128,269	4.1	505.00
Other Expenditures	0.0	5,000	0.2	19.69
Equipment	0.0	6,000	0.2	23.62
Total	**33.7**	**3,109,948**	**100.0**	**12,243.89**



Allocated Summary

308 - Fall Hamilton Elem

Demographics	FY24
Student Enrollment (K-12)	220
Economically Disadvantaged	60%
Students with Disabilities	18%
English Language Learners	19%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	28.9	**$2,628,836**	$2,589,300	$458	$28,174	**$2,617,930**
Title I	2.9	**$256,956**	$218,336	$0	$35,892	**$254,228**
ESSER 3.0	2.0	**$180,840**	$137,306	$0	$42,198	**$179,504**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$16,024	$0	**$16,024**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**34.8**	**$3,164,514**	**$3,036,442**	**$16,482**	**$107,262**	**$3,160,188**

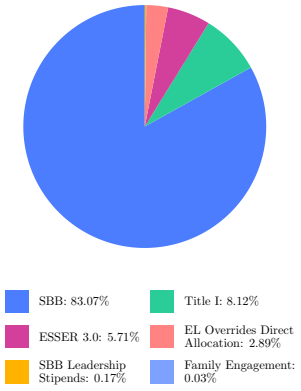
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,036,442	96.1	13,802.01
Non-Personnel	107,263	3.4	487.56
Other Personnel	16,482	0.5	74.92
Total	**3,160,187**	**100.0**	**14,364.49**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	28.4	2,684,617	85.0	12,202.80
Clerical	3.0	176,320	5.6	801.46
Support	5.0	201,658	6.4	916.63
Supplemental	0.0	16,024	0.5	72.84
Supplies and Materials	0.0	47,148	1.5	214.31
Equipment	0.0	4,719	0.1	21.45
Contracted Services	0.0	29,700	0.9	135.00
Total	**36.4**	**3,160,187**	**100.0**	**14,364.49**



Allocated Summary

310 - J E Moss Elementary

Demographics	FY24
Student Enrollment (K-12)	589
Economically Disadvantaged	41%
Students with Disabilities	7%
English Language Learners	70%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	67.9	**$5,972,322**	$5,861,124	$0	$105,872	**$5,966,996**
Title I	4.0	**$315,732**	$282,178	$0	$30,122	**$312,300**
ESSER 3.0	2.5	**$254,280**	$226,250	$0	$22,894	**$249,144**
SBB Leadership Stipends	0.0	**$10,012**	$0	$15,338	$0	**$15,338**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**74.4**	**$6,553,346**	**$6,369,554**	**$15,338**	**$159,886**	**$6,544,778**

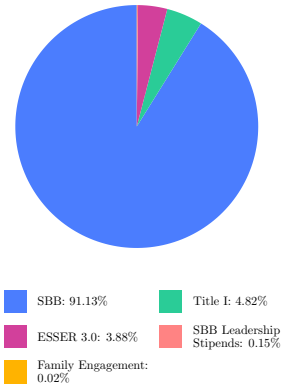
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,369,554	97.3	10,814.18
Non-Personnel	159,887	2.4	271.45
Other Personnel	15,338	0.2	26.04
Total	**6,544,778**	**100.0**	**11,111.68**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	62.4	5,777,875	88.3	9,809.64
Clerical	6.0	318,200	4.9	540.24
Support	6.0	303,600	4.6	515.45
Supplemental	0.0	39,778	0.6	67.54
Supplies and Materials	0.0	89,142	1.4	151.34
Equipment	0.0	15,931	0.2	27.05
Travel	0.0	252	0.0	0.43
Contracted Services	0.0	0	0.0	0.00
Total	**74.4**	**6,544,778**	**100.0**	**11,111.68**



Allocated Summary

315 - Gateway Elementary

Demographics	FY24
Student Enrollment (K-12)	249
Economically Disadvantaged	48%
Students with Disabilities	9%
English Language Learners	35%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	29.0	**$2,778,598**	$2,681,580	$458	$85,074	**$2,767,112**
Title I	2.7	**$215,004**	$171,672	$0	$41,602	**$213,274**
ESSER 3.0	2.4	**$163,560**	$149,850	$0	$13,710	**$163,560**
SBB Leadership Stipends	0.0	**$5,384**	$0	$11,446	$11,634	**$23,080**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**34.1**	**$3,163,544**	**$3,003,100**	**$11,904**	**$153,020**	**$3,168,024**

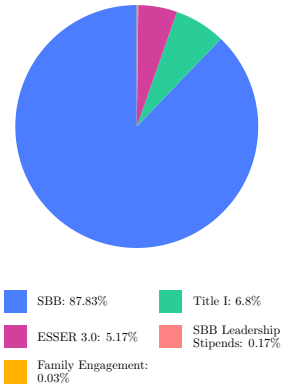
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,003,101	94.8	12,060.65
Non-Personnel	153,020	4.8	614.54
Other Personnel	11,904	0.4	47.81
Total	**3,168,024**	**100.0**	**12,722.99**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	31.1	2,802,470	88.5	11,254.90
Clerical	2.0	126,458	4.0	507.86
Support	2.0	98,632	3.1	396.11
Supplemental	0.0	36,436	1.2	146.33
Supplies and Materials	0.0	85,819	2.7	344.65
Travel	0.0	18,210	0.6	73.13
Total	**35.1**	**3,168,024**	**100.0**	**12,722.99**



Allocated Summary

320 - Glencliff Elementary

Demographics	FY24
Student Enrollment (K-12)	503
Economically Disadvantaged	36%
Students with Disabilities	6%
English Language Learners	59%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	51.5	**$4,726,644**	$4,639,890	$458	$81,684	**$4,722,032**
ESSER 3.0	2.3	**$203,160**	$173,170	$5,150	$24,840	**$203,160**
Title I	2.2	**$151,656**	$131,172	$0	$20,484	**$151,656**
SBB Leadership Stipends	0.0	**$8,552**	$0	$13,162	$0	**$13,162**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**56.0**	**$5,091,012**	**$4,944,232**	**$18,772**	**$128,008**	**$5,091,012**

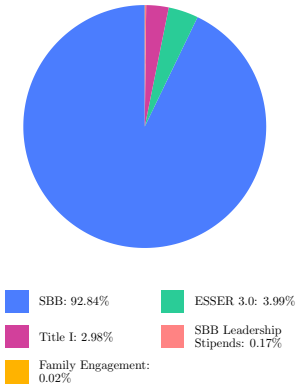
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,944,231	97.1	9,829.49
Non-Personnel	128,009	2.5	254.49
Other Personnel	18,771	0.4	37.32
Total	**5,091,012**	**100.0**	**10,121.30**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	49	4,548,414	89.3	9,042.57
Clerical	3	176,358	3.5	350.61
Support	5	253,542	5.0	504.06
Supplemental	0	26,149	0.5	51.99
Supplies and Materials	0	77,980	1.5	155.03
Equipment	0	168	0.0	0.33
Contracted Services	0	8,400	0.2	16.70
Total	**57**	**5,091,012**	**100.0**	**10,121.30**



Allocated Summary

325 - Glencliff High

Demographics	FY24
Student Enrollment (K-12)	1185
Economically Disadvantaged	36%
Students with Disabilities	7%
English Language Learners	57%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	99.2	**$9,308,456**	$8,978,980	$458	$327,416	**$9,306,854**
ESSER 3.0	0.0	**$378,120**	$0	$0	$378,120	**$378,120**
Title I	3.8	**$358,692**	$311,176	$0	$47,516	**$358,692**
SBB Leadership Stipends	0.0	**$20,144**	$0	$21,748	$0	**$21,748**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**103.0**	**$10,066,414**	**$9,290,156**	**$22,206**	**$754,052**	**$10,066,414**

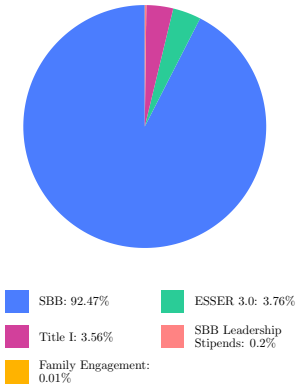
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	9,290,156	92.3	7,839.79
Non-Personnel	754,052	7.5	636.33
Other Personnel	22,205	0.2	18.74
Total	**10,066,414**	**100.0**	**8,494.86**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	85	8,392,375	83.4	7,082.17
Clerical	6	365,858	3.6	308.74
Support	13	652,700	6.5	550.80
Supplemental	0	21,747	0.2	18.35
Supplies and Materials	0	508,025	5.0	428.71
Equipment	0	94,662	0.9	79.88
Travel	0	31,046	0.3	26.20
Contracted Services	0	0	0.0	0.00
Total	**104**	**10,066,414**	**100.0**	**8,494.86**



Allocated Summary

330 - Glendale Elementary

Demographics	FY24
Student Enrollment (K-12)	409
Economically Disadvantaged	2%
Students with Disabilities	4%
English Language Learners	1%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	35.4	**$3,277,416**	$3,247,176	$458	$25,974	**$3,273,606**
ESSER 3.0	1.0	**$80,760**	$67,080	$0	$12,774	**$79,856**
SBB Leadership Stipends	0.0	**$6,952**	$0	$10,588	$0	**$10,588**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**36.4**	**$3,366,128**	**$3,314,256**	**$11,046**	**$39,748**	**$3,365,050**

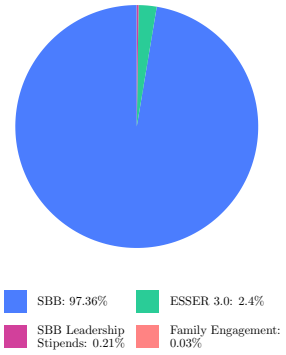
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,314,255	98.5	8,103.31
Non-Personnel	39,749	1.2	97.19
Other Personnel	11,045	0.3	27.01
Total	**3,365,050**	**100.0**	**8,227.51**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	33.8	3,136,262	93.2	7,668.12
Clerical	2.0	130,358	3.9	318.72
Support	1.0	50,600	1.5	123.72
Supplemental	0.0	12,588	0.4	30.78
Supplies and Materials	0.0	24,974	0.7	61.06
Equipment	0.0	10,268	0.3	25.10
Total	**36.8**	**3,365,050**	**100.0**	**8,227.51**



Allocated Summary

335 - Glengarry Elementary

Demographics	FY24
Student Enrollment (K-12)	316
Economically Disadvantaged	34%
Students with Disabilities	8%
English Language Learners	82%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	35.2	**$3,280,730**	$3,181,930	$458	$97,908	**$3,280,296**
ESSER 3.0	1.8	**$159,240**	$121,900	$1,144	$34,960	**$158,004**
Title I	1.2	**$99,684**	$81,190	$0	$17,396	**$98,586**
SBB Leadership Stipends	0.0	**$5,384**	$0	$5,724	$0	**$5,724**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**38.2**	**$3,546,036**	**$3,385,020**	**$7,326**	**$151,264**	**$3,543,610**

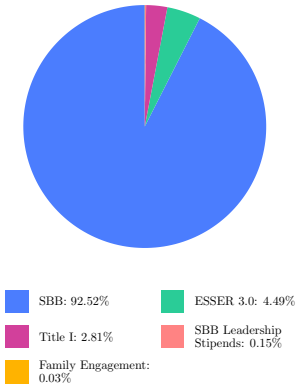
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,385,019	95.5	10,712.09
Non-Personnel	151,264	4.3	478.68
Other Personnel	7,325	0.2	23.18
Total	**3,543,609**	**100.0**	**11,213.95**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	33.5	3,068,374	86.6	9,710.05
Clerical	4.0	176,416	5.0	558.28
Support	3.0	151,800	4.3	480.38
Supplemental	0.0	5,723	0.2	18.11
Supplies and Materials	0.0	126,114	3.6	399.09
Equipment	0.0	15,182	0.4	48.04
Total	**40.5**	**3,543,609**	**100.0**	**11,213.95**



Allocated Summary

345 - Glenview Elementary

Demographics	FY24
Student Enrollment (K-12)	546
Economically Disadvantaged	36%
Students with Disabilities	6%
English Language Learners	77%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	59.7	**$5,559,774**	$5,276,140	$0	$276,890	**$5,553,030**
ESSER 3.0	3.4	**$215,400**	$200,776	$0	$14,624	**$215,400**
Title I	1.8	**$166,140**	$134,736	$0	$31,404	**$166,140**
SBB Leadership Stipends	0.0	**$9,282**	$0	$16,024	$0	**$16,024**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**64.9**	**$5,951,596**	**$5,611,652**	**$16,024**	**$323,920**	**$5,951,596**

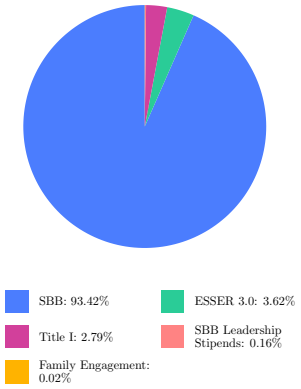
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,611,651	94.3	10,277.75
Non-Personnel	323,920	5.4	593.26
Other Personnel	16,024	0.3	29.35
Total	**5,951,595**	**100.0**	**10,900.36**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	54.9	5,102,439	85.7	9,345.13
Clerical	5.0	272,826	4.6	499.68
Support	5.0	253,000	4.3	463.37
Supplemental	0.0	52,172	0.9	95.55
Supplies and Materials	0.0	259,158	4.4	474.65
Equipment	0.0	8,000	0.1	14.65
Travel	0.0	1,000	0.0	1.83
Contracted Services	0.0	3,000	0.1	5.49
Total	**64.9**	**5,951,595**	**100.0**	**10,900.36**



Allocated Summary

350 - Goodlettsville Elementary

Demographics	FY24
Student Enrollment (K-12)	363
Economically Disadvantaged	37%
Students with Disabilities	15%
English Language Learners	19%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	41.82	**$3,738,756**	$3,601,268	$458	$124,368	**$3,726,094**
ESSER 3.0	1.48	**$169,320**	$112,454	$0	$55,312	**$167,764**
Title I	1.30	**$111,612**	$96,264	$0	$14,022	**$110,288**
SBB Leadership Stipends	0.00	**$6,172**	$0	$5,724	$0	**$5,724**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.60**	**$4,026,858**	**$3,809,986**	**$6,180**	**$194,702**	**$4,010,868**

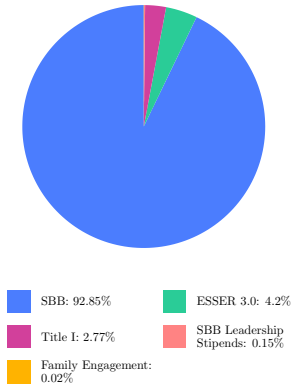
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,809,986	95.0	10,495.83
Non-Personnel	194,702	4.9	536.37
Other Personnel	6,181	0.2	17.03
Total	**4,010,868**	**100.0**	**11,049.22**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	37.2	3,345,547	83.4	9,216.38
Clerical	3.0	172,458	4.3	475.09
Support	6.0	303,600	7.6	836.36
Supplemental	0.0	28,134	0.7	77.51
Supplies and Materials	0.0	120,107	3.0	330.87
Equipment	0.0	41,022	1.0	113.01
Travel	0.0	0	0.0	0.00
Total	**46.2**	**4,010,868**	**100.0**	**11,049.22**



Allocated Summary

355 - Goodlettsville Middle

Demographics	FY24
Student Enrollment (K-12)	437
Economically Disadvantaged	39%
Students with Disabilities	16%
English Language Learners	21%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	40.2	**$3,859,046**	$3,735,200	$458	$123,950	**$3,859,606**
ESSER 3.0	0.5	**$190,920**	$33,540	$0	$157,380	**$190,920**
Title I	1.9	**$137,172**	$109,490	$0	$27,682	**$137,172**
SBB Leadership Stipends	0.0	**$7,428**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**42.6**	**$4,195,566**	**$3,878,230**	**$7,326**	**$310,012**	**$4,195,566**

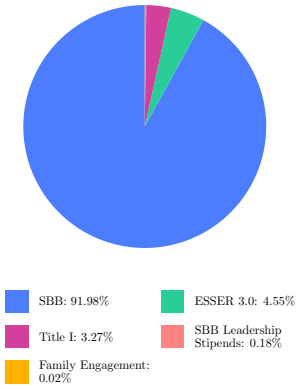
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,878,230	92.4	8,874.67
Non-Personnel	310,011	7.4	709.41
Other Personnel	7,325	0.2	16.76
Total	**4,195,566**	**100.0**	**9,600.84**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	39.6	3,611,730	86.1	8,264.83
Clerical	2.0	130,358	3.1	298.30
Support	3.0	150,317	3.6	343.97
Supplemental	0.0	6,868	0.2	15.72
Supplies and Materials	0.0	194,715	4.6	445.57
Other Expenditures	0.0	20,462	0.5	46.82
Equipment	0.0	26,594	0.6	60.86
Travel	0.0	54,523	1.3	124.77
Total	**44.6**	**4,195,566**	**100.0**	**9,600.84**



Allocated Summary

360 - Gower Elementary

Demographics	FY24
Student Enrollment (K-12)	562
Economically Disadvantaged	23%
Students with Disabilities	9%
English Language Learners	18%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	55.55	**$4,993,732**	$4,889,204	$458	$103,896	**$4,993,558**
ESSER 3.0	0.60	**$167,880**	$50,478	$0	$117,402	**$167,880**
SBB Leadership Stipends	0.00	**$9,554**	$0	$9,730	$0	**$9,730**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**56.15**	**$5,172,166**	**$4,939,682**	**$10,186**	**$222,298**	**$5,172,166**

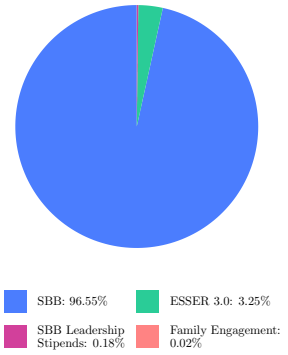
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,939,681	95.5	8,789.47
Non-Personnel	222,299	4.3	395.55
Other Personnel	10,187	0.2	18.13
Total	**5,172,167**	**100.0**	**9,203.14**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	48.35	4,522,081	87.4	8,046.41
Clerical	4.80	266,258	5.1	473.77
Support	3.00	151,800	2.9	270.11
Supplemental	0.00	11,529	0.2	20.51
Supplies and Materials	0.00	150,300	2.9	267.44
Equipment	0.00	62,399	1.2	111.03
Contracted Services	0.00	7,800	0.2	13.88
Total	**56.15**	**5,172,167**	**100.0**	**9,203.14**



Allocated Summary

370 - Granbery Elementary

Demographics	FY24
Student Enrollment (K-12)	649
Economically Disadvantaged	13%
Students with Disabilities	7%
English Language Learners	20%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	60.6	**$5,436,722**	$5,336,528	$458	$95,888	**$5,432,874**
ESSER 3.0	1.2	**$137,640**	$87,940	$5,724	$43,976	**$137,640**
SBB Leadership Stipends	0.0	**$11,032**	$0	$14,880	$0	**$14,880**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**61.8**	**$5,586,394**	**$5,424,470**	**$21,060**	**$140,864**	**$5,586,394**

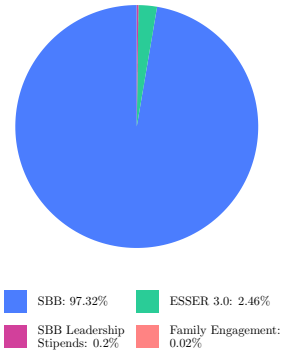
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,424,469	97.1	8,358.20
Non-Personnel	140,864	2.5	217.05
Other Personnel	21,061	0.4	32.45
Total	**5,586,395**	**100.0**	**8,607.70**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	53.2	4,976,932	89.1	7,668.62
Clerical	5.0	271,558	4.9	418.43
Support	4.0	182,160	3.3	280.68
Supplemental	0.0	19,780	0.4	30.48
Supplies and Materials	0.0	102,727	1.8	158.29
Equipment	0.0	33,237	0.6	51.21
Total	**62.2**	**5,586,395**	**100.0**	**8,607.70**



Allocated Summary

375 - Alex Green Elementary

Demographics	FY24
Student Enrollment (K-12)	391
Economically Disadvantaged	70%
Students with Disabilities	10%
English Language Learners	17%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	37.1	**$3,837,372**	$3,325,680	$458	$507,992	**$3,834,130**
Title I	5.4	**$418,428**	$354,492	$0	$59,768	**$414,260**
ESSER 3.0	2.4	**$247,350**	$212,766	$4,578	$26,910	**$244,254**
SBB Leadership Stipends	0.0	**$6,648**	$0	$5,724	$0	**$5,724**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.9**	**$4,510,798**	**$3,892,938**	**$10,760**	**$595,670**	**$4,499,368**

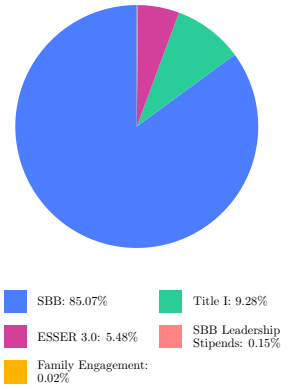
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,892,937	86.5	9,956.36
Non-Personnel	595,671	13.2	1,523.45
Other Personnel	10,759	0.2	27.52
Total	**4,499,367**	**100.0**	**11,507.33**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	40	3,536,379	78.6	9,044.45
Clerical	3	172,458	3.8	441.07
Support	4	189,137	4.2	483.73
Supplemental	0	296,230	6.6	757.62
Supplies and Materials	0	247,356	5.5	632.62
Other Expenditures	0	7,180	0.2	18.36
Equipment	0	14,000	0.3	35.81
Travel	0	27,109	0.6	69.33
Contracted Services	0	9,518	0.2	24.34
Total	**47**	**4,499,367**	**100.0**	**11,507.33**



Allocated Summary

380 - Julia Green Elementary

Demographics	FY24
Student Enrollment (K-12)	496
Economically Disadvantaged	3%
Students with Disabilities	4%
English Language Learners	2%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	42.1	**$3,837,418**	$3,790,724	$458	$45,510	**$3,836,694**
PROJECT 60	1.9	**$118,632**	$118,632	$0	$0	**$118,632**
ESSER 3.0	0.8	**$83,640**	$55,426	$4,006	$24,208	**$83,640**
SBB Leadership Stipends	0.0	**$8,432**	$0	$9,156	$0	**$9,156**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.8**	**$4,049,122**	**$3,964,782**	**$13,620**	**$70,718**	**$4,049,122**

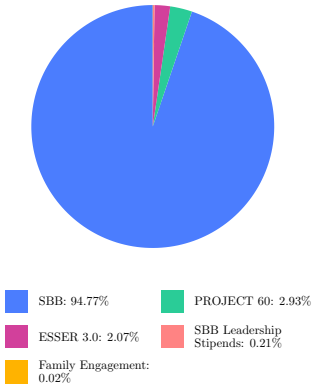
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,964,783	97.9	7,993.51
Non-Personnel	70,718	1.7	142.58
Other Personnel	13,621	0.3	27.46
Total	**4,049,121**	**100.0**	**8,163.55**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	40.8	3,706,545	91.5	7,472.87
Clerical	3.0	166,858	4.1	336.41
Support	2.0	101,200	2.5	204.03
Supplemental	0.0	9,157	0.2	18.46
Supplies and Materials	0.0	46,511	1.1	93.77
Equipment	0.0	18,851	0.5	38.01
Total	**45.8**	**4,049,121**	**100.0**	**8,163.55**



Allocated Summary

395 - Harpeth Valley Elementary

Demographics	FY24
Student Enrollment (K-12)	723
Economically Disadvantaged	8%
Students with Disabilities	5%
English Language Learners	5%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	63.6	**$5,654,532**	$5,563,998	$458	$80,844	**$5,645,300**
ESSER 3.0	1.0	**$107,400**	$81,930	$0	$24,322	**$106,252**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$12,292**	$0	$21,176	$0	**$21,176**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**65.6**	**$5,866,722**	**$5,737,426**	**$21,632**	**$106,168**	**$5,865,226**

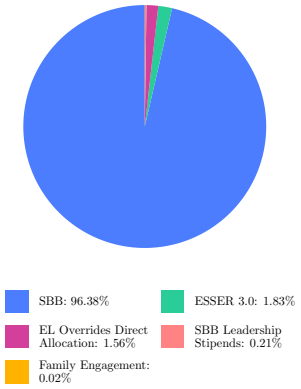
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,737,426	97.8	7,935.58
Non-Personnel	106,167	1.8	146.84
Other Personnel	21,633	0.4	29.92
Total	**5,865,226**	**100.0**	**8,112.35**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	56.2	5,248,366	89.5	7,259.15
Clerical	4.8	256,758	4.4	355.13
Support	5.0	232,760	4.0	321.94
Supplemental	0.0	24,943	0.4	34.50
Supplies and Materials	0.0	86,287	1.5	119.35
Equipment	0.0	13,612	0.2	18.83
Travel	0.0	2,500	0.0	3.46
Total	**66.0**	**5,865,226**	**100.0**	**8,112.35**



Allocated Summary

400 - Haynes Middle

Demographics	FY24
Student Enrollment (K-12)	256
Economically Disadvantaged	77%
Students with Disabilities	23%
English Language Learners	6%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	27.6	**$2,715,604**	$2,442,906	$0	$265,032	**$2,707,938**
Title I	4.0	**$315,732**	$268,322	$0	$47,410	**$315,732**
ESSER 3.0	2.1	**$205,050**	$167,646	$8,012	$29,392	**$205,050**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$13,048	$0	**$13,048**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**34.7**	**$3,334,268**	**$2,970,374**	**$21,060**	**$342,834**	**$3,334,268**

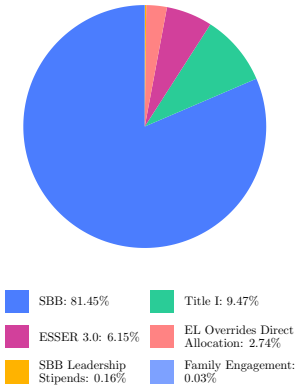
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,970,374	89.1	11,603.03
Non-Personnel	342,834	10.3	1,339.19
Other Personnel	21,061	0.6	82.27
Total	**3,334,269**	**100.0**	**13,024.49**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29.2	2,595,227	77.8	10,137.60
Clerical	3.0	181,500	5.4	708.98
Support	4.0	201,660	6.0	787.74
Supplemental	0.0	19,534	0.6	76.30
Supplies and Materials	0.0	336,348	10.1	1,313.86
Total	**36.2**	**3,334,269**	**100.0**	**13,024.49**



Allocated Summary

405 - Haywood Elementary

Demographics	FY24
Student Enrollment (K-12)	517
Economically Disadvantaged	40%
Students with Disabilities	6%
English Language Learners	75%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	56.2	**$5,067,402**	$4,972,776	$458	$89,224	**$5,062,456**
ESSER 3.0	3.0	**$226,200**	$183,592	$18,886	$23,724	**$226,200**
Title I	2.3	**$178,920**	$159,352	$0	$19,568	**$178,920**
SBB Leadership Stipends	0.0	**$8,788**	$0	$13,736	$0	**$13,736**
Title I Family Engagement	0.0	**$2,812**	$0	$0	$2,812	**$2,812**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**61.5**	**$5,485,124**	**$5,315,718**	**$33,078**	**$136,326**	**$5,485,124**

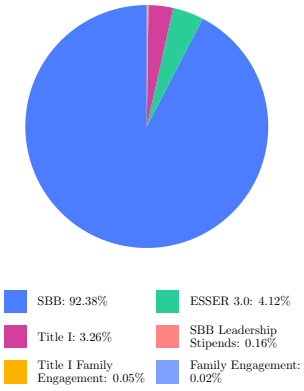
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,315,718	96.9	10,281.85
Non-Personnel	136,326	2.5	263.69
Other Personnel	33,079	0.6	63.98
Total	**5,485,123**	**100.0**	**10,609.52**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	52.5	4,822,545	87.9	9,327.94
Clerical	5.0	275,420	5.0	532.73
Support	5.0	253,000	4.6	489.36
Supplemental	0.0	35,830	0.7	69.30
Supplies and Materials	0.0	80,827	1.5	156.34
Equipment	0.0	16,000	0.3	30.95
Contracted Services	0.0	1,500	0.0	2.90
Total	**62.5**	**5,485,123**	**100.0**	**10,609.52**



Allocated Summary

410 - Head Middle Magnet

Demographics	FY24
Student Enrollment (K-12)	575
Economically Disadvantaged	21%
Students with Disabilities	4%
English Language Learners	3%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	46.8	**$4,322,954**	$4,202,192	$458	$108,904	**$4,311,554**
ESSER 3.0	2.0	**$153,480**	$129,036	$0	$24,444	**$153,480**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$9,776**	$0	$21,176	$0	**$21,176**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**49.8**	**$4,578,710**	**$4,422,728**	**$21,632**	**$134,348**	**$4,578,710**

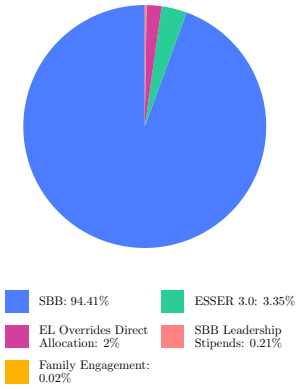
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,422,728	96.6	7,691.70
Non-Personnel	134,349	2.9	233.65
Other Personnel	21,633	0.5	37.62
Total	**4,578,710**	**100.0**	**7,962.97**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	42.1	4,024,665	87.9	6,999.42
Clerical	3.0	177,130	3.9	308.05
Support	5.0	234,980	5.1	408.66
Supplemental	0.0	24,329	0.5	42.31
Supplies and Materials	0.0	117,605	2.6	204.53
Travel	0.0	0	0.0	0.00
Total	**50.1**	**4,578,710**	**100.0**	**7,962.97**



Allocated Summary

415 - Hermitage Elementary

Demographics	FY24
Student Enrollment (K-12)	288
Economically Disadvantaged	38%
Students with Disabilities	16%
English Language Learners	25%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	32.0	**$3,047,940**	$2,969,900	$458	$75,984	**$3,046,342**
ESSER 3.0	2.2	**$155,640**	$125,182	$0	$30,422	**$155,602**
Title I	1.0	**$95,424**	$71,812	$0	$22,630	**$94,442**
SBB Leadership Stipends	0.0	**$5,384**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**35.2**	**$3,305,386**	**$3,166,894**	**$7,326**	**$130,034**	**$3,304,254**

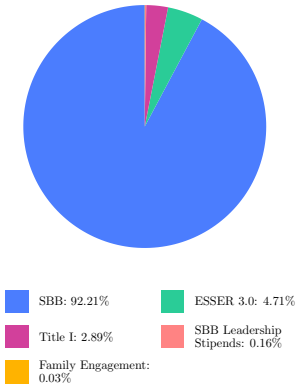
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,166,894	95.8	10,996.16
Non-Personnel	130,035	3.9	451.51
Other Personnel	7,325	0.2	25.44
Total	**3,304,254**	**100.0**	**11,473.10**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	31.2	2,952,069	89.3	10,250.24
Clerical	2.0	126,458	3.8	439.09
Support	2.0	100,857	3.1	350.20
Supplemental	0.0	12,794	0.4	44.42
Supplies and Materials	0.0	96,077	2.9	333.60
Equipment	0.0	16,000	0.5	55.56
Total	**35.2**	**3,304,254**	**100.0**	**11,473.10**



Allocated Summary

420 - Hickman Elementary

Demographics	FY24
Student Enrollment (K-12)	373
Economically Disadvantaged	41%
Students with Disabilities	12%
English Language Learners	24%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	40.00	**$3,464,598**	$3,429,162	$458	$34,452	**$3,464,072**
ESSER 3.0	2.48	**$191,640**	$172,330	$10,302	$9,008	**$191,640**
Title I	1.92	**$138,024**	$119,880	$0	$18,144	**$138,024**
SBB Leadership Stipends	0.00	**$6,340**	$0	$6,868	$0	**$6,868**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.40**	**$3,801,604**	**$3,721,372**	**$17,626**	**$62,604**	**$3,801,604**

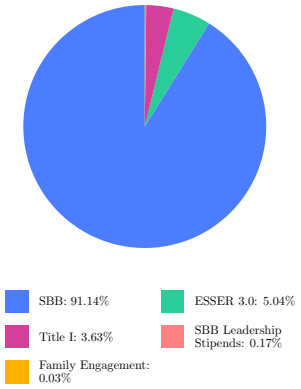
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,721,373	97.9	9,976.87
Non-Personnel	62,604	1.6	167.84
Other Personnel	17,627	0.5	47.26
Total	**3,801,603**	**100.0**	**10,191.97**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	36.6	3,275,177	86.2	8,780.63
Clerical	5.0	268,358	7.1	719.46
Support	4.0	202,400	5.3	542.63
Supplemental	0.0	7,368	0.2	19.75
Supplies and Materials	0.0	48,301	1.3	129.49
Other Expenditures	0.0	0	0.0	0.00
Total	**45.6**	**3,801,603**	**100.0**	**10,191.97**



Allocated Summary

434 - H G Hill Middle

Demographics	FY24
Student Enrollment (K-12)	417
Economically Disadvantaged	36%
Students with Disabilities	13%
English Language Learners	28%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	41.6	**$3,720,294**	$3,679,762	$458	$39,724	**$3,719,944**
ESSER 3.0	2.2	**$185,880**	$170,976	$4,578	$10,324	**$185,880**
Title I	1.6	**$131,208**	$109,276	$0	$21,932	**$131,208**
SBB Leadership Stipends	0.0	**$7,088**	$0	$7,440	$0	**$7,440**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**45.4**	**$4,045,472**	**$3,960,014**	**$12,476**	**$72,980**	**$4,045,472**

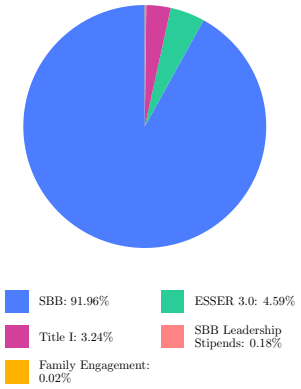
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,960,014	97.9	9,496.44
Non-Personnel	72,981	1.8	175.01
Other Personnel	12,476	0.3	29.92
Total	**4,045,471**	**100.0**	**9,701.37**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	37.4	3,546,463	87.7	8,504.71
Clerical	4.0	233,558	5.8	560.09
Support	4.0	200,700	5.0	481.29
Supplemental	0.0	7,440	0.2	17.84
Supplies and Materials	0.0	54,110	1.3	129.76
Travel	0.0	3,200	0.1	7.67
Total	**45.4**	**4,045,471**	**100.0**	**9,701.37**



Allocated Summary

435 - Hillsboro High

Demographics	FY24
Student Enrollment (K-12)	1215
Economically Disadvantaged	22%
Students with Disabilities	11%
English Language Learners	3%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	97.61	**$9,121,552**	$8,959,486	$458	$155,366	**$9,115,308**
ESSER 3.0	4.00	**$262,920**	$236,510	$0	$26,410	**$262,920**
EL Overrides Direct Allocation	1.00	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.00	**$20,656**	$0	$26,898	$0	**$26,898**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**102.61**	**$9,497,626**	**$9,287,494**	**$27,356**	**$182,776**	**$9,497,626**

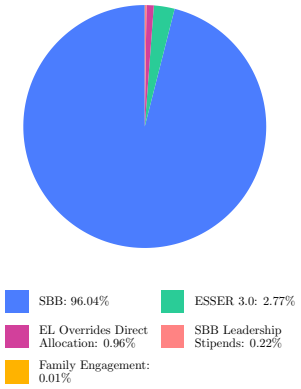
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	9,287,494	97.8	7,644.03
Non-Personnel	182,776	1.9	150.43
Other Personnel	27,356	0.3	22.52
Total	**9,497,627**	**100.0**	**7,816.98**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	88.3	8,491,126	89.4	6,988.58
Clerical	9.0	523,388	5.5	430.77
Support	5.0	225,820	2.4	185.86
Supplemental	0.0	56,639	0.6	46.62
Supplies and Materials	0.0	153,035	1.6	125.95
Other Expenditures	1.0	47,618	0.5	39.19
Total	**103.3**	**9,497,627**	**100.0**	**7,816.98**



Allocated Summary

445 - James Lawson High

Demographics	FY24
Student Enrollment (K-12)	1132
Economically Disadvantaged	29%
Students with Disabilities	12%
English Language Learners	17%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	100.0116	**$9,357,412**	$9,099,604	$0	$251,986	**$9,351,590**
ESSER 3.0	4.0000	**$310,440**	$283,456	$0	$26,984	**$310,440**
SBB Leadership Stipends	0.0000	**$19,244**	$0	$25,066	$0	**$25,066**
Family Engagement	0.0000	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**104.0116**	**$9,688,096**	**$9,383,060**	**$25,066**	**$279,970**	**$9,688,096**

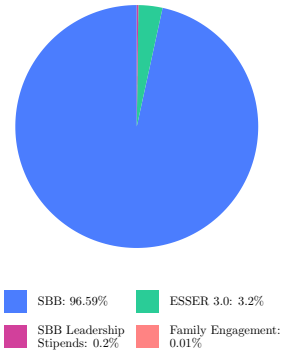
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	9,383,060	96.9	8,288.92
Non-Personnel	279,969	2.9	247.32
Other Personnel	25,067	0.3	22.14
Total	**9,688,096**	**100.0**	**8,558.39**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	97.3	8,804,837	90.9	7,778.12
Clerical	4.5	259,200	2.7	228.98
Support	8.0	319,023	3.3	281.82
Supplemental	0.0	115,067	1.2	101.65
Supplies and Materials	0.0	165,126	1.7	145.87
Equipment	0.0	24,844	0.3	21.95
Total	**109.8**	**9,688,096**	**100.0**	**8,558.39**



Allocated Summary

450 - Hume Fogg Magnet

Demographics	FY24
Student Enrollment (K-12)	910
Economically Disadvantaged	6%
Students with Disabilities	2%
English Language Learners	0%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	66.7	**$6,104,758**	$6,052,750	$458	$52,140	**$6,105,348**
ESSER 3.0	0.6	**$111,000**	$37,462	$0	$73,538	**$111,000**
SBB Leadership Stipends	0.0	**$15,470**	$0	$14,880	$0	**$14,880**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**67.3**	**$6,232,228**	**$6,090,212**	**$15,338**	**$126,678**	**$6,232,228**

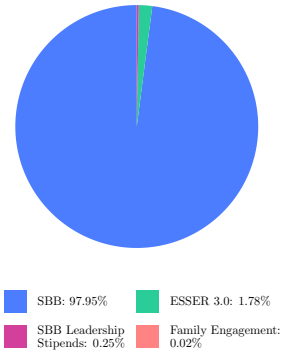
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,090,212	97.7	6,692.54
Non-Personnel	126,678	2.0	139.21
Other Personnel	15,338	0.2	16.85
Total	**6,232,229**	**100.0**	**6,848.60**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	58.3	5,614,616	90.1	6,169.91
Clerical	5.0	293,558	4.7	322.59
Support	4.0	193,400	3.1	212.53
Supplemental	0.0	39,821	0.6	43.76
Supplies and Materials	0.0	73,676	1.2	80.96
Equipment	0.0	17,157	0.3	18.85
Total	**67.3**	**6,232,228**	**100.0**	**6,848.60**



Allocated Summary

451 - Hull Jackson Montessori

Demographics	FY24
Student Enrollment (K-12)	271
Economically Disadvantaged	48%
Students with Disabilities	10%
English Language Learners	1%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	27.5	**$2,527,184**	$2,487,250	$228	$34,966	**$2,522,446**
Title I	1.1	**$221,996**	$68,682	$0	$154,760	**$223,440**
ESSER 3.0	0.0	**$166,440**	$0	$0	$166,440	**$166,440**
SBB Leadership Stipends	0.0	**$5,384**	$0	$9,958	$0	**$9,958**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**28.6**	**$2,922,004**	**$2,555,932**	**$10,186**	**$357,166**	**$2,923,284**

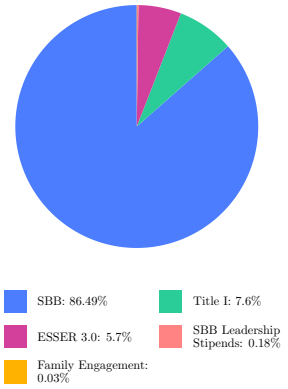
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,555,931	87.4	9,431.48
Non-Personnel	357,166	12.2	1,317.96
Other Personnel	10,187	0.3	37.59
Total	**2,923,285**	**100.0**	**10,787.03**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	23.6	2,299,668	78.7	8,485.86
Clerical	4.0	228,329	7.8	842.54
Support	1.0	50,600	1.7	186.72
Supplemental	0.0	46,498	1.6	171.58
Supplies and Materials	0.0	130,426	4.5	481.28
Equipment	0.0	49,763	1.7	183.63
Travel	0.0	8,000	0.3	29.52
Contracted Services	0.0	110,000	3.8	405.90
Total	**28.6**	**2,923,285**	**100.0**	**10,787.03**



Allocated Summary

452 - Hunters Lane High

Demographics	FY24
Student Enrollment (K-12)	1447
Economically Disadvantaged	43%
Students with Disabilities	12%
English Language Learners	29%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	129.6	**$11,659,660**	$11,120,966	$458	$470,250	**$11,591,674**
Title I	9.0	**$782,356**	$612,306	$0	$162,908	**$775,214**
ESSER 3.0	3.4	**$519,240**	$284,370	$0	$238,438	**$522,808**
ROTC ARMY	0.8	**$73,200**	$73,200	$0	$0	**$73,200**
SBB Leadership Stipends	0.0	**$24,600**	$0	$25,182	$0	**$25,182**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**142.8**	**$13,060,056**	**$12,090,840**	**$25,640**	**$872,598**	**$12,989,076**

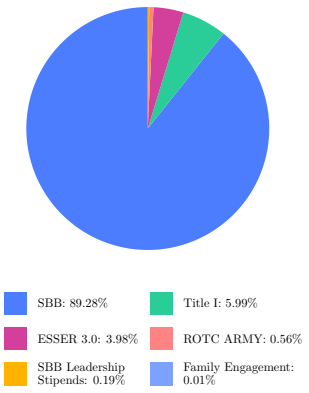
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	12,090,840	93.1	8,355.80
Non-Personnel	872,597	6.7	603.04
Other Personnel	25,639	0.2	17.72
Total	**12,989,077**	**100.0**	**8,976.56**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	113.4	10,436,601	80.3	7,212.58
Clerical	10.0	508,076	3.9	351.12
Support	24.0	1,224,857	9.4	846.48
Supplemental	0.0	153,064	1.2	105.78
Supplies and Materials	0.0	648,979	5.0	448.50
Travel	0.0	17,500	0.1	12.09
Total	**147.4**	**12,989,077**	**100.0**	**8,976.56**



Allocated Summary

455 - Inglewood Elementary

Demographics	FY24
Student Enrollment (K-12)	211
Economically Disadvantaged	54%
Students with Disabilities	11%
English Language Learners	6%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	25.2	**$2,388,046**	$2,306,760	$458	$76,904	**$2,384,122**
Title I	2.4	**$195,776**	$164,584	$0	$28,962	**$193,546**
ESSER 3.0	2.1	**$155,640**	$144,590	$0	$9,088	**$153,680**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$9,156	$0	**$9,156**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**30.7**	**$2,837,346**	**$2,707,434**	**$9,614**	**$115,956**	**$2,833,004**

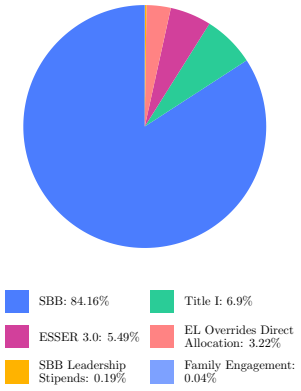
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,707,433	95.6	12,831.44
Non-Personnel	115,956	4.1	549.55
Other Personnel	9,615	0.3	45.57
Total	**2,833,004**	**100.0**	**13,426.56**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29	2,499,811	88.2	11,847.44
Clerical	2	126,458	4.5	599.33
Support	2	105,583	3.7	500.39
Supplemental	0	13,057	0.5	61.88
Supplies and Materials	0	88,095	3.1	417.51
Total	**33**	**2,833,004**	**100.0**	**13,426.56**



Allocated Summary

460 - Andrew Jackson Elementary

Demographics	FY24
Student Enrollment (K-12)	453
Economically Disadvantaged	21%
Students with Disabilities	11%
English Language Learners	10%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	42.9	**$3,998,588**	$3,889,350	$2,748	$94,996	**$3,987,092**
ESSER 3.0	1.1	**$141,960**	$137,050	$0	$2,876	**$139,926**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$7,700**	$0	$18,886	$0	**$18,886**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**45.0**	**$4,240,748**	**$4,117,900**	**$21,632**	**$98,872**	**$4,238,404**

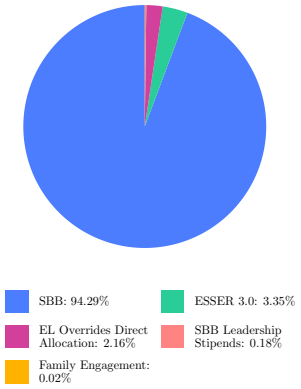
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,117,899	97.2	9,090.29
Non-Personnel	98,872	2.3	218.26
Other Personnel	21,633	0.5	47.75
Total	**4,238,404**	**100.0**	**9,356.30**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	41.5	3,886,799	91.7	8,580.13
Clerical	2.0	130,358	3.1	287.77
Support	2.0	101,200	2.4	223.40
Supplemental	0.0	21,175	0.5	46.74
Supplies and Materials	0.0	95,872	2.3	211.64
Travel	0.0	3,000	0.1	6.62
Total	**45.5**	**4,238,404**	**100.0**	**9,356.30**



Allocated Summary

465 - Joelton Elementary

Demographics	FY24
Student Enrollment (K-12)	250
Economically Disadvantaged	42%
Students with Disabilities	20%
English Language Learners	12%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	32	**$2,841,996**	$2,809,400	$458	$30,654	**$2,840,512**
ESSER 3.0	1	**$148,440**	$96,566	$0	$51,874	**$148,440**
EL Overrides Direct Allocation	1	**$91,500**	$91,500	$0	$0	**$91,500**
Title I	1	**$86,904**	$67,080	$0	$19,824	**$86,904**
SBB Leadership Stipends	0	**$5,384**	$0	$6,868	$0	**$6,868**
Family Engagement	0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**35**	**$3,175,224**	**$3,064,546**	**$7,326**	**$103,352**	**$3,175,224**

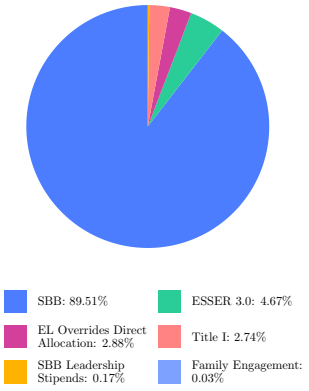
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,064,546	96.5	12,258.19
Non-Personnel	103,352	3.3	413.41
Other Personnel	7,325	0.2	29.30
Total	**3,175,224**	**100.0**	**12,700.89**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	28	2,702,454	85.1	10,809.82
Clerical	3	172,458	5.4	689.83
Support	4	202,400	6.4	809.60
Supplemental	0	8,868	0.3	35.47
Supplies and Materials	0	61,917	2.0	247.67
Equipment	0	27,127	0.9	108.51
Total	**35**	**3,175,223**	**100.0**	**12,700.89**



Allocated Summary

485 - Jones Paideia

Demographics	FY24
Student Enrollment (K-12)	261
Economically Disadvantaged	74%
Students with Disabilities	15%
English Language Learners	3%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	27.4	**$2,613,062**	$2,466,540	$458	$144,468	**$2,611,466**
Title I	3.7	**$279,680**	$248,198	$0	$28,136	**$276,332**
ESSER 3.0	2.6	**$190,200**	$180,138	$0	$7,616	**$187,754**
SBB Leadership Stipends	0.0	**$5,384**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**33.7**	**$3,089,326**	**$2,894,874**	**$7,326**	**$181,218**	**$3,083,420**

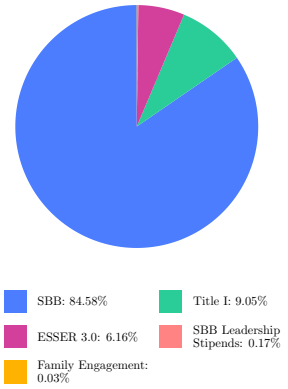
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,894,875	93.9	11,091.47
Non-Personnel	181,219	5.9	694.33
Other Personnel	7,325	0.2	28.07
Total	**3,083,419**	**100.0**	**11,813.87**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29.7	2,586,143	83.9	9,908.59
Clerical	3.0	185,358	6.0	710.18
Support	3.0	151,800	4.9	581.61
Supplemental	0.0	14,868	0.5	56.96
Supplies and Materials	0.0	141,208	4.6	541.03
Equipment	0.0	4,043	0.1	15.49
Travel	0.0	0	0.0	0.00
Contracted Services	0.0	0	0.0	0.00
Total	**35.7**	**3,083,419**	**100.0**	**11,813.87**



Allocated Summary

495 - Tom Joy Elementary

Demographics	FY24
Student Enrollment (K-12)	433
Economically Disadvantaged	66%
Students with Disabilities	9%
English Language Learners	30%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	46.26	**$4,138,416**	$4,047,478	$458	$80,390	**$4,128,326**
Title I	6.00	**$452,296**	$394,482	$0	$53,108	**$447,590**
ESSER 3.0	3.40	**$261,300**	$222,926	$0	$37,370	**$260,296**
SBB Leadership Stipends	0.00	**$7,360**	$0	$17,168	$0	**$17,168**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**55.66**	**$4,860,372**	**$4,664,886**	**$17,626**	**$171,868**	**$4,854,380**

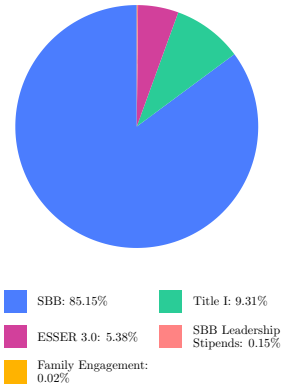
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,664,886	96.1	10,773.41
Non-Personnel	171,868	3.5	396.92
Other Personnel	17,627	0.4	40.71
Total	**4,854,381**	**100.0**	**11,211.04**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	46.9	4,198,109	86.5	9,695.40
Clerical	4.0	219,958	4.5	507.99
Support	5.0	247,277	5.1	571.08
Supplemental	0.0	21,669	0.4	50.04
Supplies and Materials	0.0	150,568	3.1	347.73
Contracted Services	0.0	16,800	0.3	38.80
Total	**55.9**	**4,854,381**	**100.0**	**11,211.04**



Allocated Summary

496 - A Z Kelley Elementary

Demographics	FY24
Student Enrollment (K-12)	635
Economically Disadvantaged	32%
Students with Disabilities	8%
English Language Learners	47%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	69.1	**$6,110,176**	$5,984,700	$458	$120,690	**$6,105,848**
ESSER 3.0	2.5	**$230,520**	$211,672	$0	$16,278	**$227,950**
Title I	2.0	**$184,032**	$137,628	$0	$44,538	**$182,166**
SBB Leadership Stipends	0.0	**$10,796**	$0	$13,162	$0	**$13,162**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**73.6**	**$6,536,524**	**$6,334,000**	**$13,620**	**$182,506**	**$6,530,126**

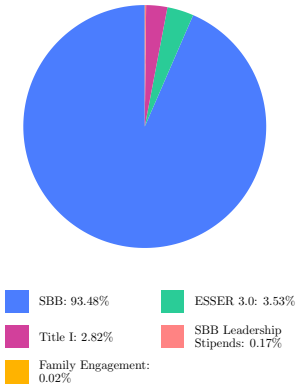
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,334,000	97.0	9,974.80
Non-Personnel	182,505	2.8	287.41
Other Personnel	13,621	0.2	21.45
Total	**6,530,126**	**100.0**	**10,283.66**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	60.1	5,659,003	86.7	8,911.82
Clerical	7.5	393,258	6.0	619.30
Support	6.0	303,600	4.6	478.11
Supplemental	0.0	57,470	0.9	90.50
Supplies and Materials	0.0	116,795	1.8	183.93
Total	**73.6**	**6,530,126**	**100.0**	**10,283.66**



Allocated Summary

497 - Martin Luther King Magnet

Demographics	FY24
Student Enrollment (K-12)	1245
Economically Disadvantaged	8%
Students with Disabilities	1%
English Language Learners	0%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	84.5	**$8,338,752**	$7,862,280	$228	$465,702	**$8,328,212**
ESSER 3.0	0.0	**$147,720**	$0	$0	$147,720	**$147,720**
SBB Leadership Stipends	0.0	**$21,164**	$0	$31,706	$0	**$31,706**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**84.5**	**$8,508,638**	**$7,862,280**	**$31,934**	**$614,422**	**$8,508,638**

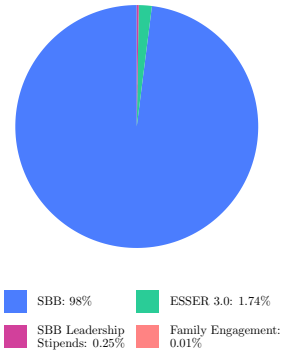
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	7,862,280	92.4	6,315.08
Non-Personnel	614,423	7.2	493.51
Other Personnel	31,934	0.4	25.65
Total	**8,508,637**	**100.0**	**6,834.25**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	77.5	7,465,100	87.7	5,996.06
Clerical	4.5	275,779	3.2	221.51
Support	2.5	121,630	1.4	97.69
Supplemental	0.0	182,225	2.1	146.37
Supplies and Materials	0.0	428,903	5.0	344.50
Equipment	0.0	15,000	0.2	12.05
Contracted Services	0.0	20,000	0.2	16.06
Total	**84.5**	**8,508,637**	**100.0**	**6,834.25**



Allocated Summary

498 - Kennedy Middle

Demographics	FY24
Student Enrollment (K-12)	866
Economically Disadvantaged	35%
Students with Disabilities	6%
English Language Learners	39%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	79.325	**$7,584,418**	$7,211,340	$458	$371,316	**$7,583,114**
ESSER 3.0	0.000	**$284,520**	$0	$0	$284,520	**$284,520**
Title I	4.375	**$247,932**	$212,862	$0	$35,070	**$247,932**
SBB Leadership Stipends	0.000	**$14,722**	$0	$16,024	$0	**$16,024**
Family Engagement	0.000	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**83.700**	**$8,132,592**	**$7,424,202**	**$16,482**	**$691,908**	**$8,132,592**

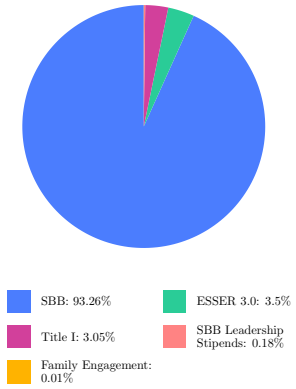
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	7,424,202	91.3	8,572.98
Non-Personnel	691,907	8.5	798.97
Other Personnel	16,482	0.2	19.03
Total	**8,132,591**	**100.0**	**9,390.98**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	70.2	6,744,287	82.9	7,787.86
Clerical	6.0	329,257	4.0	380.20
Support	8.0	435,909	5.4	503.36
Supplemental	0.0	16,024	0.2	18.50
Supplies and Materials	0.0	450,385	5.5	520.07
Equipment	0.0	53,452	0.7	61.72
Travel	0.0	45,277	0.6	52.28
Contracted Services	0.0	58,000	0.7	66.97
Total	**84.2**	**8,132,591**	**100.0**	**9,390.98**



Allocated Summary

510 - Isaac Litton Middle

Demographics	FY24
Student Enrollment (K-12)	308
Economically Disadvantaged	29%
Students with Disabilities	16%
English Language Learners	13%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	29.8	**$2,803,010**	$2,759,080	$458	$43,132	**$2,802,670**
ESSER 3.0	0.5	**$137,640**	$42,812	$16,596	$78,232	**$137,640**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
Title I	0.9	**$74,124**	$60,372	$0	$13,752	**$74,124**
SBB Leadership Stipends	0.0	**$5,384**	$0	$5,724	$0	**$5,724**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**32.2**	**$3,112,656**	**$2,953,764**	**$22,778**	**$136,114**	**$3,112,656**

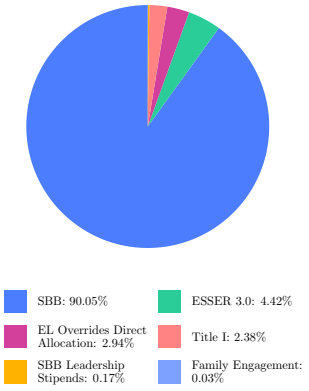
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,953,764	94.9	9,590.14
Non-Personnel	136,115	4.4	441.93
Other Personnel	22,778	0.7	73.95
Total	**3,112,656**	**100.0**	**10,106.03**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29.2	2,737,673	88.0	8,888.55
Clerical	2.0	139,358	4.5	452.46
Support	2.0	109,532	3.5	355.62
Supplemental	0.0	7,510	0.2	24.38
Supplies and Materials	0.0	78,781	2.5	255.78
Equipment	0.0	39,802	1.3	129.23
Total	**33.2**	**3,112,656**	**100.0**	**10,106.03**



Allocated Summary

520 - Lockeland Elementary

Demographics	FY24
Student Enrollment (K-12)	331
Economically Disadvantaged	2%
Students with Disabilities	7%
English Language Learners	2%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	31.0	**$2,851,724**	$2,824,090	$458	$16,206	**$2,840,754**
ESSER 3.0	1.0	**$80,040**	$71,820	$1,716	$6,504	**$80,040**
PROJECT 60	0.5	**$30,014**	$31,218	$0	$0	**$31,218**
SBB Leadership Stipends	0.0	**$5,628**	$0	$16,596	$0	**$16,596**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**32.5**	**$2,968,406**	**$2,927,128**	**$18,772**	**$23,710**	**$2,969,610**

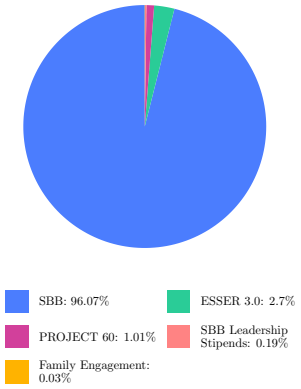
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,927,128	98.6	8,843.29
Non-Personnel	23,710	0.8	71.63
Other Personnel	18,771	0.6	56.71
Total	**2,969,609**	**100.0**	**8,971.63**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29.5	2,707,393	91.2	8,179.44
Clerical	2.0	120,858	4.1	365.13
Support	2.0	101,052	3.4	305.29
Supplemental	0.0	16,597	0.6	50.14
Supplies and Materials	0.0	23,710	0.8	71.63
Total	**33.5**	**2,969,609**	**100.0**	**8,971.63**



Allocated Summary

522 - Ruby Major Elementary

Demographics	FY24
Student Enrollment (K-12)	512
Economically Disadvantaged	39%
Students with Disabilities	9%
English Language Learners	14%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	51.16	**$4,570,108**	$4,487,958	$458	$74,400	**$4,562,816**
ESSER 3.0	3.04	**$217,560**	$209,010	$1,716	$13,366	**$224,092**
Title I	2.00	**$168,696**	$137,628	$0	$29,202	**$166,830**
SBB Leadership Stipends	0.00	**$8,704**	$0	$15,738	$0	**$15,738**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**56.20**	**$4,966,068**	**$4,834,596**	**$17,912**	**$117,966**	**$4,970,476**

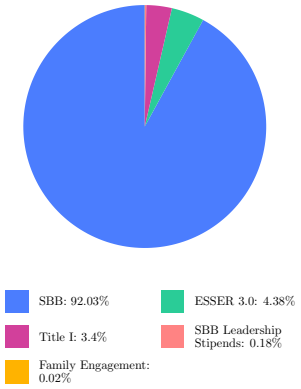
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,834,596	97.3	9,442.57
Non-Personnel	117,967	2.4	230.40
Other Personnel	17,913	0.4	34.99
Total	**4,970,476**	**100.0**	**9,707.96**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	48.2	4,409,566	88.7	8,612.43
Clerical	3.6	201,210	4.0	392.99
Support	5.0	253,000	5.1	494.14
Supplemental	0.0	19,238	0.4	37.57
Supplies and Materials	0.0	87,461	1.8	170.82
Total	**56.8**	**4,970,476**	**100.0**	**9,707.96**



Allocated Summary

530 - McGavock Elementary

Demographics	FY24
Student Enrollment (K-12)	274
Economically Disadvantaged	41%
Students with Disabilities	5%
English Language Learners	44%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	28.6	**$2,652,338**	$2,605,300	$3,892	$41,548	**$2,650,740**
ESSER 3.0	2.1	**$156,360**	$150,302	$572	$3,422	**$154,296**
Title I	1.9	**$143,284**	$128,256	$0	$13,296	**$141,552**
SBB Leadership Stipends	0.0	**$5,384**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**32.6**	**$2,958,364**	**$2,883,858**	**$11,332**	**$59,266**	**$2,954,456**

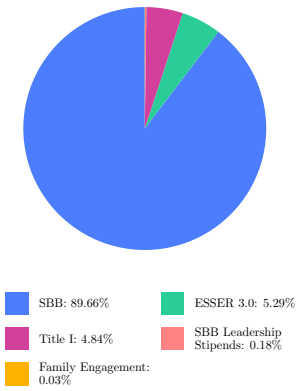
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,883,858	97.6	10,525.03
Non-Personnel	59,266	2.0	216.30
Other Personnel	11,332	0.4	41.36
Total	**2,954,455**	**100.0**	**10,782.68**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	30.6	2,671,226	90.4	9,749.00
Clerical	3.0	176,358	6.0	643.64
Support	1.0	50,600	1.7	184.67
Supplemental	0.0	10,301	0.3	37.60
Supplies and Materials	0.0	45,970	1.6	167.77
Equipment	0.0	0	0.0	0.00
Total	**34.6**	**2,954,455**	**100.0**	**10,782.68**



Allocated Summary

532 - McGavock High

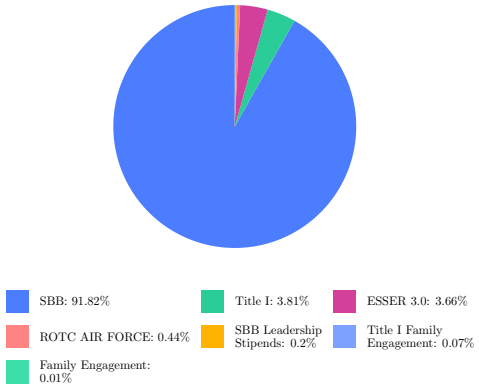
Demographics	FY24
Student Enrollment (K-12)	2003
Economically Disadvantaged	36%
Students with Disabilities	13%
English Language Learners	14%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	166.8	**$15,436,786**	$15,128,196	$458	$285,528	**$15,414,180**
Title I	8.6	**$639,852**	$541,648	$0	$98,204	**$639,852**
ESSER 3.0	0.0	**$615,720**	$0	$0	$615,720	**$615,720**
ROTC AIR FORCE	0.8	**$73,200**	$73,200	$0	$0	**$73,200**
SBB Leadership Stipends	0.0	**$34,052**	$0	$56,658	$0	**$56,658**
Title I Family Engagement	0.0	**$11,268**	$0	$0	$11,268	**$11,268**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**176.2**	**$16,811,878**	**$15,743,042**	**$57,116**	**$1,011,720**	**$16,811,878**

Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	15,743,042	93.6	7,859.73
Non-Personnel	1,011,720	6.0	505.10
Other Personnel	57,116	0.3	28.51
Total	**16,811,878**	**100.0**	**8,393.35**



Allocated Summary

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	155	14,686,171	87.4	7,332.09
Clerical	13	678,994	4.0	338.99
Support	11	544,320	3.2	271.75
Supplemental	0	86,658	0.5	43.26
Supplies and Materials	0	482,015	2.9	240.65
Other Expenditures	0	100,000	0.6	49.93
Equipment	0	143,720	0.9	71.75
Travel	0	50,000	0.3	24.96
Contracted Services	0	40,000	0.2	19.97
Total	**179**	**16,811,878**	**100.0**	**8,393.35**

535 - McKissack Middle

Demographics	FY24
Student Enrollment (K-12)	147
Economically Disadvantaged	78%
Students with Disabilities	26%
English Language Learners	7%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	19.4	**$1,869,164**	$1,804,000	$0	$61,938	**$1,865,938**
Title I	2.0	**$184,632**	$140,158	$0	$42,568	**$182,724**
ESSER 3.0	0.2	**$151,050**	$22,736	$0	$127,980	**$150,716**
SBB Leadership Stipends	0.0	**$5,384**	$0	$8,470	$0	**$8,470**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**21.6**	**$2,211,230**	**$1,966,894**	**$8,470**	**$233,484**	**$2,208,848**

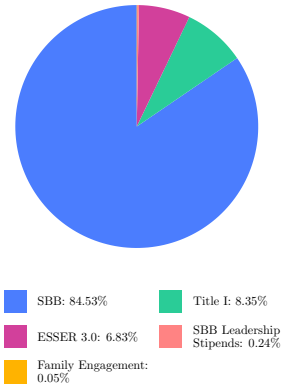
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	1,966,894	89.0	13,380.23
Non-Personnel	233,485	10.6	1,588.33
Other Personnel	8,470	0.4	57.62
Total	**2,208,848**	**100.0**	**15,026.18**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	17.6	1,795,157	81.3	12,211.95
Clerical	2.0	126,000	5.7	857.14
Support	2.0	98,200	4.4	668.03
Supplemental	0.0	8,470	0.4	57.62
Supplies and Materials	0.0	154,522	7.0	1,051.17
Equipment	0.0	10,000	0.5	68.03
Travel	0.0	16,500	0.7	112.24
Total	**21.6**	**2,208,848**	**100.0**	**15,026.18**



Allocated Summary

540 - McMurray Middle

Demographics	FY24
Student Enrollment (K-12)	684
Economically Disadvantaged	38%
Students with Disabilities	9%
English Language Learners	62%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	68.9	**$6,265,502**	$6,159,720	$0	$91,350	**$6,251,070**
ESSER 3.0	3.0	**$270,120**	$221,324	$4,578	$41,100	**$267,000**
Title I	3.0	**$230,892**	$201,242	$0	$26,936	**$228,178**
SBB Leadership Stipends	0.0	**$11,628**	$0	$25,640	$0	**$25,640**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**74.9**	**$6,779,142**	**$6,582,284**	**$30,218**	**$160,386**	**$6,772,888**

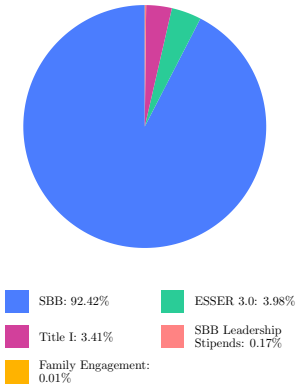
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,582,285	97.2	9,623.22
Non-Personnel	160,386	2.4	234.48
Other Personnel	30,217	0.4	44.18
Total	**6,772,888**	**100.0**	**9,901.88**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	64.2	6,021,269	88.9	8,803.02
Clerical	6.0	320,220	4.7	468.16
Support	5.0	251,300	3.7	367.40
Supplemental	0.0	29,788	0.4	43.55
Supplies and Materials	0.0	150,310	2.2	219.75
Total	**75.2**	**6,772,888**	**100.0**	**9,901.88**



Allocated Summary

545 - Madison Middle School

Demographics	FY24
Student Enrollment (K-12)	393
Economically Disadvantaged	54%
Students with Disabilities	14%
English Language Learners	31%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	36.45	**$3,462,596**	$3,325,776	$0	$129,076	**$3,454,850**
Title I	4.55	**$377,568**	$311,982	$0	$61,358	**$373,340**
ESSER 3.0	2.50	**$230,520**	$198,276	$0	$29,480	**$227,756**
SBB Leadership Stipends	0.00	**$6,680**	$0	$14,194	$0	**$14,194**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**43.50**	**$4,078,366**	**$3,836,032**	**$14,194**	**$220,916**	**$4,071,140**

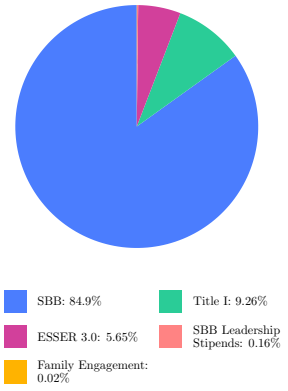
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,836,032	94.2	9,760.90
Non-Personnel	220,915	5.4	562.12
Other Personnel	14,193	0.3	36.11
Total	**4,071,140**	**100.0**	**10,359.14**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	37.5	3,449,932	84.7	8,778.45
Clerical	3.0	185,400	4.6	471.76
Support	4.0	200,700	4.9	510.69
Supplemental	0.0	42,676	1.0	108.59
Supplies and Materials	0.0	192,432	4.7	489.65
Total	**44.5**	**4,071,140**	**100.0**	**10,359.14**



Allocated Summary

550 - Maplewood High

Demographics	FY24
Student Enrollment (K-12)	698
Economically Disadvantaged	57%
Students with Disabilities	15%
English Language Learners	26%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	61.9	**$5,944,158**	$5,600,550	$458	$334,414	**$5,935,422**
Title I	8.3	**$695,704**	$606,982	$0	$85,722	**$692,704**
ESSER 3.0	4.6	**$361,560**	$339,610	$0	$21,950	**$361,560**
ROTC AIR FORCE	0.8	**$73,200**	$73,200	$0	$0	**$73,200**
SBB Leadership Stipends	0.0	**$11,866**	$0	$20,602	$0	**$20,602**
Title I Family Engagement	0.0	**$3,748**	$0	$0	$3,000	**$3,000**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**75.6**	**$7,091,236**	**$6,620,342**	**$21,060**	**$446,086**	**$7,087,488**

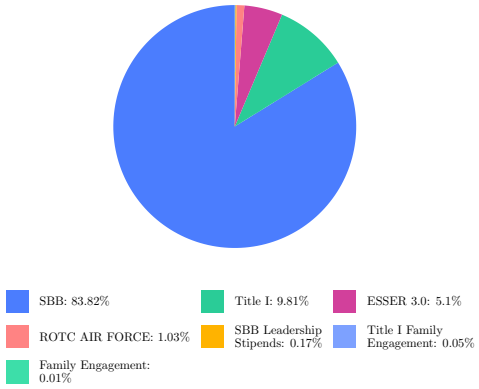
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,620,343	93.4	9,484.73
Non-Personnel	446,085	6.3	639.09
Other Personnel	21,061	0.3	30.17
Total	**7,087,489**	**100.0**	**10,154.00**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	62.6	5,900,840	83.3	8,453.93
Clerical	6.0	368,258	5.2	527.59
Support	8.0	421,273	5.9	603.54
Supplemental	0.0	45,903	0.6	65.76
Supplies and Materials	0.0	326,855	4.6	468.27
Travel	0.0	24,360	0.3	34.90
Total	**76.6**	**7,087,489**	**100.0**	**10,154.00**



Allocated Summary

551 - Thurgood Marshall Middle

Demographics	FY24
Student Enrollment (K-12)	697
Economically Disadvantaged	28%
Students with Disabilities	10%
English Language Learners	45%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	68.96	**$6,481,420**	$6,275,784	$458	$189,556	**$6,465,798**
ESSER 3.0	2.00	**$225,480**	$134,036	$4,578	$86,866	**$225,480**
Title I	2.00	**$178,068**	$145,038	$0	$33,030	**$178,068**
SBB Leadership Stipends	0.00	**$11,848**	$0	$27,470	$0	**$27,470**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**72.96**	**$6,897,816**	**$6,554,858**	**$32,506**	**$310,450**	**$6,897,816**

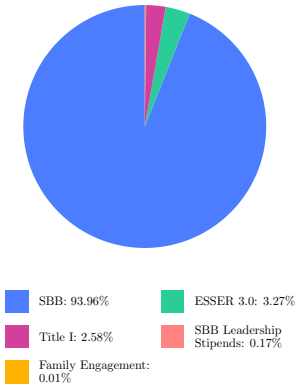
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,554,859	95.0	9,404.39
Non-Personnel	310,451	4.5	445.41
Other Personnel	32,507	0.5	46.64
Total	**6,897,816**	**100.0**	**9,896.44**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	64.2	6,094,295	88.4	8,743.61
Clerical	5.0	278,776	4.0	399.97
Support	4.0	204,630	3.0	293.59
Supplemental	0.0	30,200	0.4	43.33
Supplies and Materials	0.0	246,278	3.6	353.34
Other Expenditures	0.0	4,982	0.1	7.15
Equipment	0.0	15,854	0.2	22.75
Contracted Services	0.0	22,800	0.3	32.71
Total	**73.2**	**6,897,816**	**100.0**	**9,896.44**



Allocated Summary

552 - Maxwell Elementary

Demographics	FY24
Student Enrollment (K-12)	465
Economically Disadvantaged	33%
Students with Disabilities	6%
English Language Learners	58%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	47.5	**$4,435,970**	$4,299,468	$458	$117,774	**$4,417,700**
ESSER 3.0	2.0	**$189,480**	$105,638	$0	$84,442	**$190,080**
Title I	2.0	**$135,468**	$116,198	$0	$18,330	**$134,528**
SBB Leadership Stipends	0.0	**$7,904**	$0	$25,754	$0	**$25,754**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**51.5**	**$4,769,824**	**$4,521,302**	**$26,212**	**$221,546**	**$4,769,060**

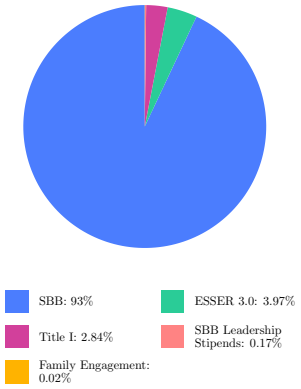
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,521,302	94.8	9,723.23
Non-Personnel	221,546	4.6	476.44
Other Personnel	26,211	0.5	56.37
Total	**4,769,060**	**100.0**	**10,256.04**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	44.5	4,171,032	87.5	8,969.96
Clerical	3.0	173,558	3.6	373.24
Support	4.0	200,917	4.2	432.08
Supplemental	0.0	67,713	1.4	145.62
Supplies and Materials	0.0	120,698	2.5	259.56
Equipment	0.0	27,342	0.6	58.80
Contracted Services	0.0	7,800	0.2	16.77
Total	**51.5**	**4,769,060**	**100.0**	**10,256.04**



Allocated Summary

555 - Meigs Middle Magnet

Demographics	FY24
Student Enrollment (K-12)	700
Economically Disadvantaged	6%
Students with Disabilities	4%
English Language Learners	2%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	54.4	**$4,992,870**	$4,889,412	$458	$98,874	**$4,988,744**
ESSER 3.0	0.0	**$103,800**	$0	$0	$103,800	**$103,800**
SBB Leadership Stipends	0.0	**$11,900**	$0	$16,024	$0	**$16,024**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**54.4**	**$5,109,570**	**$4,889,412**	**$16,482**	**$203,674**	**$5,109,570**

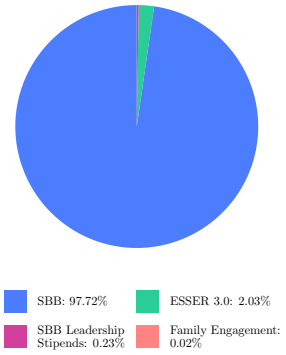
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,889,412	95.7	6,984.87
Non-Personnel	203,675	4.0	290.96
Other Personnel	16,482	0.3	23.55
Total	**5,109,569**	**100.0**	**7,299.38**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	46.9	4,487,812	87.8	6,411.16
Clerical	4.0	231,158	4.5	330.23
Support	3.5	170,900	3.3	244.14
Supplemental	0.0	20,524	0.4	29.32
Supplies and Materials	0.0	101,175	2.0	144.54
Equipment	0.0	98,000	1.9	140.00
Total	**54.4**	**5,109,569**	**100.0**	**7,299.38**



Allocated Summary

560 - Dan Mills Elementary

Demographics	FY24
Student Enrollment (K-12)	588
Economically Disadvantaged	16%
Students with Disabilities	9%
English Language Learners	14%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	54.3	**$5,040,960**	$4,932,550	$458	$106,022	**$5,039,030**
ESSER 3.0	1.7	**$143,400**	$123,692	$0	$18,012	**$141,704**
SBB Leadership Stipends	0.0	**$9,996**	$0	$11,732	$0	**$11,732**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**56.0**	**$5,195,356**	**$5,056,242**	**$12,190**	**$125,036**	**$5,193,466**

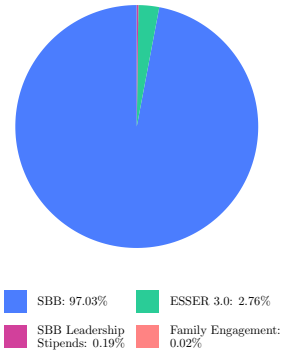
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,056,241	97.4	8,599.05
Non-Personnel	125,035	2.4	212.65
Other Personnel	12,190	0.2	20.73
Total	**5,193,466**	**100.0**	**8,832.43**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	51	4,727,841	91.0	8,040.55
Clerical	2	126,458	2.4	215.06
Support	4	202,400	3.9	344.22
Supplemental	0	11,732	0.2	19.95
Supplies and Materials	0	125,035	2.4	212.65
Total	**57**	**5,193,466**	**100.0**	**8,832.43**



Allocated Summary

563 - J T Moore Middle

Demographics	FY24
Student Enrollment (K-12)	382
Economically Disadvantaged	22%
Students with Disabilities	12%
English Language Learners	3%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	33	**$3,191,932**	$3,029,900	$458	$156,622	**$3,186,980**
ESSER 3.0	2	**$154,200**	$142,360	$0	$11,840	**$154,200**
SBB Leadership Stipends	0	**$6,494**	$0	$11,446	$0	**$11,446**
Family Engagement	0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**35**	**$3,353,626**	**$3,172,260**	**$11,904**	**$169,462**	**$3,353,626**

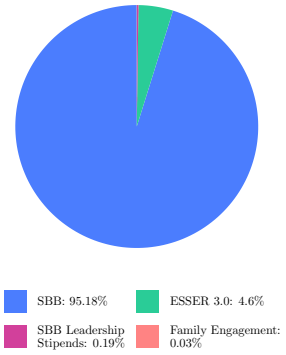
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,172,261	94.6	8,304.35
Non-Personnel	169,462	5.1	443.62
Other Personnel	11,904	0.4	31.16
Total	**3,353,627**	**100.0**	**8,779.13**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	30	2,892,161	86.2	7,571.10
Clerical	3	178,058	5.3	466.12
Support	2	102,500	3.1	268.32
Supplemental	0	11,446	0.3	29.96
Supplies and Materials	0	163,292	4.9	427.47
Equipment	0	6,170	0.2	16.15
Total	**35**	**3,353,626**	**100.0**	**8,779.13**



Allocated Summary

575 - Thomas A Edison Elem

Demographics	FY24
Student Enrollment (K-12)	539
Economically Disadvantaged	38%
Students with Disabilities	7%
English Language Learners	52%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	56.1	**$5,087,674**	$4,928,230	$458	$154,188	**$5,082,876**
ESSER 3.0	1.9	**$225,480**	$170,162	$6,296	$46,912	**$223,370**
Title I	2.0	**$178,068**	$134,160	$0	$42,098	**$176,258**
SBB Leadership Stipends	0.0	**$9,164**	$0	$13,736	$0	**$13,736**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**60.0**	**$5,501,384**	**$5,232,554**	**$20,488**	**$244,198**	**$5,497,240**

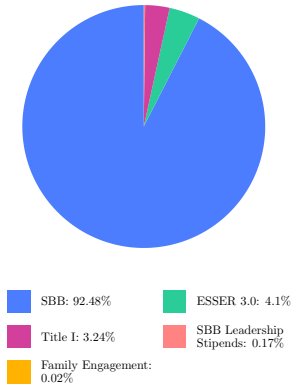
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,232,554	95.2	9,707.89
Non-Personnel	244,198	4.4	453.06
Other Personnel	20,488	0.4	38.01
Total	**5,497,240**	**100.0**	**10,198.96**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	51	4,810,992	87.5	8,925.77
Clerical	6	311,558	5.7	578.03
Support	3	151,800	2.8	281.63
Supplemental	0	35,735	0.7	66.30
Supplies and Materials	0	154,344	2.8	286.35
Other Expenditures	0	8,000	0.1	14.84
Equipment	0	16,612	0.3	30.82
Travel	0	3,200	0.1	5.94
Contracted Services	0	5,000	0.1	9.28
Total	**60**	**5,497,240**	**100.0**	**10,198.96**



Allocated Summary

576 - Mt View Elementary

Demographics	FY24
Student Enrollment (K-12)	672
Economically Disadvantaged	34%
Students with Disabilities	7%
English Language Learners	51%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	72.4	**$6,523,854**	$6,323,232	$458	$179,012	**$6,502,702**
ESSER 3.0	1.3	**$236,280**	$101,926	$0	$133,432	**$235,360**
Title I	2.5	**$190,848**	$147,398	$0	$41,792	**$189,192**
SBB Leadership Stipends	0.0	**$11,424**	$0	$32,048	$0	**$32,048**
Title I Family Engagement	0.0	**$3,574**	$0	$0	$716	**$716**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**76.2**	**$6,966,980**	**$6,572,558**	**$32,506**	**$355,954**	**$6,961,018**

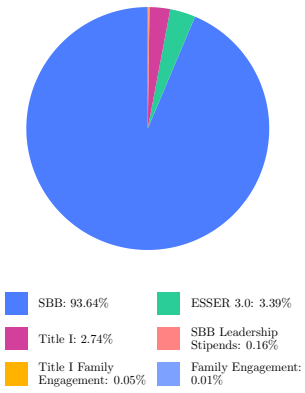
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,572,557	94.4	9,780.59
Non-Personnel	355,954	5.1	529.69
Other Personnel	32,507	0.5	48.37
Total	**6,961,017**	**100.0**	**10,358.66**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	64.2	5,946,743	85.4	8,849.32
Clerical	7.0	356,757	5.1	530.89
Support	6.0	303,600	4.4	451.79
Supplemental	0.0	32,049	0.5	47.69
Supplies and Materials	0.0	226,103	3.2	336.46
Equipment	0.0	95,766	1.4	142.51
Total	**77.2**	**6,961,017**	**100.0**	**10,358.66**



Allocated Summary

577 - Apollo Middle

Demographics	FY24
Student Enrollment (K-12)	689
Economically Disadvantaged	43%
Students with Disabilities	10%
English Language Learners	42%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	66.6	**$6,191,426**	$5,848,960	$0	$339,172	**$6,188,132**
Title I	4.0	**$374,060**	$268,322	$0	$102,120	**$370,442**
ESSER 3.0	2.6	**$287,400**	$213,966	$0	$70,928	**$284,896**
SBB Leadership Stipends	0.0	**$11,712**	$0	$13,620	$0	**$13,620**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**73.2**	**$6,865,600**	**$6,331,248**	**$13,620**	**$513,220**	**$6,858,088**

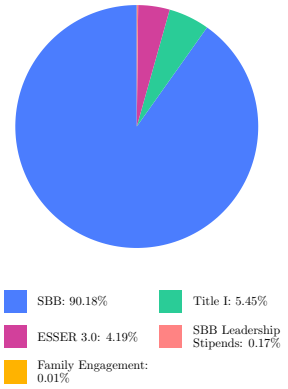
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,331,248	92.3	9,189.04
Non-Personnel	513,219	7.5	744.88
Other Personnel	13,621	0.2	19.77
Total	**6,858,088**	**100.0**	**9,953.68**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	58.6	5,543,332	80.8	8,045.47
Clerical	5.0	294,000	4.3	426.71
Support	9.6	531,323	7.7	771.15
Supplemental	0.0	28,621	0.4	41.54
Supplies and Materials	0.0	450,813	6.6	654.30
Travel	0.0	10,000	0.1	14.51
Total	**73.2**	**6,858,088**	**100.0**	**9,953.68**



Allocated Summary

590 - Napier Elementary EO

Demographics	FY24
Student Enrollment (K-12)	256
Economically Disadvantaged	91%
Students with Disabilities	15%
English Language Learners	4%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	28.3	**$2,893,158**	$2,566,480	$458	$319,584	**$2,886,522**
Title I	3.3	**$293,882**	$250,540	$0	$39,878	**$290,418**
ESSER 3.0	2.3	**$196,050**	$185,138	$0	$24,892	**$210,030**
SBB Leadership Stipends	0.0	**$5,384**	$0	$12,018	$0	**$12,018**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**33.9**	**$3,389,472**	**$3,002,156**	**$12,476**	**$385,354**	**$3,399,988**

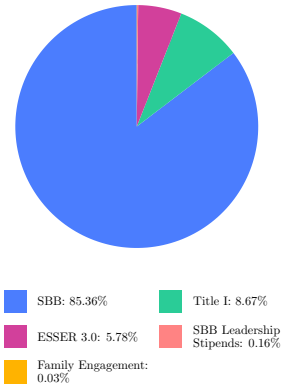
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,002,157	88.3	11,727.18
Non-Personnel	385,355	11.3	1,505.29
Other Personnel	12,476	0.4	48.73
Total	**3,399,988**	**100.0**	**13,281.20**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	32.9	2,804,345	82.5	10,954.47
Clerical	2.0	126,458	3.7	493.98
Support	2.0	101,200	3.0	395.31
Supplemental	0.0	268,118	7.9	1,047.34
Supplies and Materials	0.0	94,766	2.8	370.18
Contracted Services	0.0	5,100	0.2	19.92
Total	**36.9**	**3,399,988**	**100.0**	**13,281.20**



Allocated Summary

595 - Neelys Bend Elementary

Demographics	FY24
Student Enrollment (K-12)	381
Economically Disadvantaged	45%
Students with Disabilities	10%
English Language Learners	31%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	45.1	**$4,166,634**	$4,009,290	$1,602	$150,774	**$4,161,666**
Title I	2.0	**$190,200**	$136,364	$0	$53,836	**$190,200**
ESSER 3.0	2.2	**$183,000**	$146,316	$0	$36,684	**$183,000**
SBB Leadership Stipends	0.0	**$6,476**	$0	$11,446	$0	**$11,446**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**49.3**	**$4,547,312**	**$4,291,970**	**$13,048**	**$242,294**	**$4,547,312**

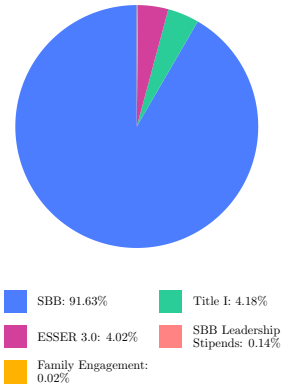
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,291,969	94.4	11,265.01
Non-Personnel	242,294	5.3	635.94
Other Personnel	13,048	0.3	34.25
Total	**4,547,312**	**100.0**	**11,935.20**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	41.9	3,841,544	84.5	10,082.79
Clerical	3.0	185,858	4.1	487.82
Support	6.0	284,045	6.2	745.53
Supplemental	0.0	18,591	0.4	48.79
Supplies and Materials	0.0	180,590	4.0	473.99
Travel	0.0	8,222	0.2	21.58
Contracted Services	0.0	28,462	0.6	74.70
Total	**50.9**	**4,547,312**	**100.0**	**11,935.20**



Allocated Summary

610 - Old Center Elementary

Demographics	FY24
Student Enrollment (K-12)	317
Economically Disadvantaged	43%
Students with Disabilities	8%
English Language Learners	29%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	31.75	**$2,913,666**	$2,883,088	$228	$27,948	**$2,911,264**
Exception Education Supplemental Support	3.00	**$192,700**	$192,700	$0	$0	**$192,700**
Title I	2.05	**$176,252**	$160,288	$0	$13,736	**$174,024**
ESSER 3.0	2.10	**$175,080**	$170,804	$0	$2,216	**$173,020**
SBB Leadership Stipends	0.00	**$5,388**	$0	$7,668	$0	**$7,668**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**38.90**	**$3,464,088**	**$3,406,878**	**$7,898**	**$44,900**	**$3,459,676**

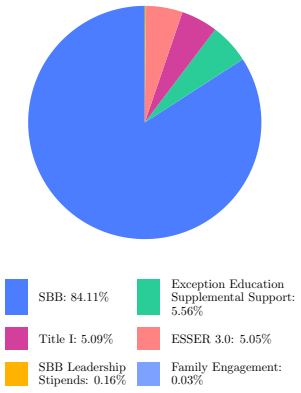
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,406,878	98.5	10,747.25
Non-Personnel	44,900	1.3	141.64
Other Personnel	7,898	0.2	24.91
Total	**3,459,676**	**100.0**	**10,913.81**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	34.9	3,083,078	89.1	9,725.80
Clerical	3.0	172,229	5.0	543.31
Support	3.0	151,800	4.4	478.86
Supplemental	0.0	7,669	0.2	24.19
Supplies and Materials	0.0	44,900	1.3	141.64
Total	**40.9**	**3,459,676**	**100.0**	**10,913.81**



Allocated Summary

612 - William Henry Oliver Midd

Demographics	FY24
Student Enrollment (K-12)	613
Economically Disadvantaged	31%
Students with Disabilities	12%
English Language Learners	21%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	56.0	**$5,306,424**	$5,039,860	$458	$264,510	**$5,304,828**
ESSER 3.0	2.3	**$224,760**	$169,486	$4,578	$50,696	**$224,760**
Title I	1.9	**$177,216**	$134,042	$0	$43,174	**$177,216**
SBB Leadership Stipends	0.0	**$10,420**	$0	$12,018	$0	**$12,018**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**60.2**	**$5,719,822**	**$5,343,388**	**$17,054**	**$359,380**	**$5,719,822**

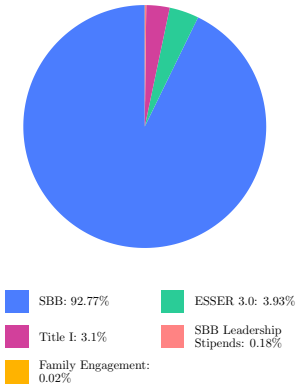
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,343,387	93.4	8,716.78
Non-Personnel	359,380	6.3	586.26
Other Personnel	17,055	0.3	27.82
Total	**5,719,822**	**100.0**	**9,330.87**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	52.2	4,883,197	85.4	7,966.06
Clerical	5.0	284,258	5.0	463.72
Support	4.0	209,260	3.7	341.37
Supplemental	0.0	32,463	0.6	52.96
Supplies and Materials	0.0	254,818	4.5	415.69
Travel	0.0	50,825	0.9	82.91
Contracted Services	0.0	5,000	0.1	8.16
Total	**61.2**	**5,719,822**	**100.0**	**9,330.87**



Allocated Summary

615 - Overton High

Demographics	FY24
Student Enrollment (K-12)	1965
Economically Disadvantaged	31%
Students with Disabilities	8%
English Language Learners	35%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	158.7	**$15,426,368**	$14,267,992	$916	$1,156,528	**$15,425,436**
Title I	3.6	**$525,684**	$244,560	$0	$281,124	**$525,684**
ESSER 3.0	3.3	**$519,240**	$206,044	$0	$313,196	**$519,240**
SBB Leadership Stipends	0.0	**$33,404**	$0	$34,338	$0	**$34,338**
Title I Family Engagement	0.0	**$10,878**	$0	$0	$10,878	**$10,878**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**165.6**	**$16,516,576**	**$14,718,594**	**$35,254**	**$1,762,726**	**$16,516,576**

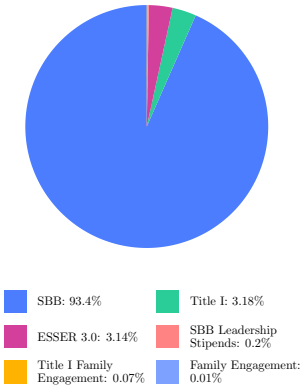
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	14,718,595	89.1	7,490.38
Non-Personnel	1,762,727	10.7	897.06
Other Personnel	35,254	0.2	17.94
Total	**16,516,575**	**100.0**	**8,405.38**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	136.9	13,085,700	79.2	6,659.39
Clerical	10.0	600,166	3.6	305.43
Support	19.6	1,086,213	6.6	552.78
Supplemental	0.0	254,993	1.5	129.77
Supplies and Materials	0.0	1,063,240	6.4	541.09
Other Expenditures	0.0	9,851	0.1	5.01
Equipment	0.0	261,412	1.6	133.03
Travel	0.0	115,000	0.7	58.52
Contracted Services	0.0	40,000	0.2	20.36
Total	**166.5**	**16,516,575**	**100.0**	**8,405.38**



Allocated Summary

618 - Paragon Mills Elementary

Demographics	FY24
Student Enrollment (K-12)	498
Economically Disadvantaged	54%
Students with Disabilities	9%
English Language Learners	69%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	52.4	**$4,856,030**	$4,718,800	$458	$127,786	**$4,847,044**
Title I	6.0	**$466,716**	$365,470	$0	$101,246	**$466,716**
ESSER 3.0	4.0	**$267,240**	$226,202	$0	$41,038	**$267,240**
SBB Leadership Stipends	0.0	**$8,466**	$0	$17,168	$0	**$17,168**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**62.4**	**$5,599,452**	**$5,310,472**	**$17,626**	**$271,070**	**$5,599,170**

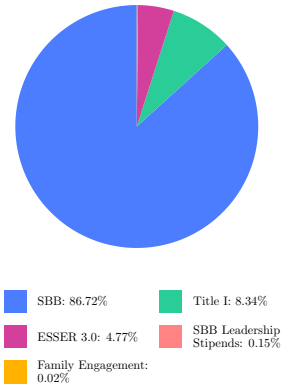
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,310,472	94.8	10,663.60
Non-Personnel	271,071	4.8	544.32
Other Personnel	17,627	0.3	35.40
Total	**5,599,169**	**100.0**	**11,243.31**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	50.4	4,741,677	84.7	9,521.44
Clerical	4.0	215,175	3.8	432.08
Support	8.0	400,749	7.2	804.72
Supplemental	0.0	17,169	0.3	34.48
Supplies and Materials	0.0	143,099	2.6	287.35
Travel	0.0	4,000	0.1	8.03
Contracted Services	0.0	77,300	1.4	155.22
Total	**62.4**	**5,599,169**	**100.0**	**11,243.31**



Allocated Summary

620 - Park Avenue Elementary EO

Demographics	FY24
Student Enrollment (K-12)	281
Economically Disadvantaged	77%
Students with Disabilities	14%
English Language Learners	4%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	29.34	**$2,991,322**	$2,619,980	$458	$370,544	**$2,990,982**
Title I	4.00	**$322,288**	$268,322	$0	$53,966	**$322,288**
ESSER 3.0	2.36	**$207,750**	$187,062	$1,144	$19,542	**$207,750**
SBB Leadership Stipends	0.00	**$5,384**	$0	$5,724	$0	**$5,724**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**35.70**	**$3,527,742**	**$3,075,364**	**$7,326**	**$445,054**	**$3,527,742**

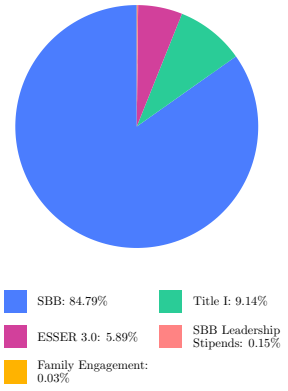
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,075,364	87.2	10,944.36
Non-Personnel	445,053	12.6	1,583.82
Other Personnel	7,325	0.2	26.07
Total	**3,527,743**	**100.0**	**12,554.25**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29.4	2,742,246	77.7	9,758.88
Clerical	2.0	130,358	3.7	463.91
Support	5.0	238,092	6.7	847.30
Supplemental	0.0	290,346	8.2	1,033.26
Supplies and Materials	0.0	121,701	3.4	433.10
Other Expenditures	0.0	5,000	0.1	17.79
Total	**36.4**	**3,527,743**	**100.0**	**12,554.25**



Allocated Summary

632 - Pearl Cohn High

Demographics	FY24
Student Enrollment (K-12)	630
Economically Disadvantaged	66%
Students with Disabilities	15%
English Language Learners	5%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	54.15	**$5,085,338**	$4,898,474	$458	$185,482	**$5,084,414**
Title I	7.80	**$658,778**	$558,046	$0	$91,564	**$649,610**
ESSER 3.0	1.15	**$346,350**	$133,674	$0	$210,706	**$344,382**
EL Overrides Direct Allocation	1.00	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.00	**$10,710**	$0	$11,446	$0	**$11,446**
Title I Family Engagement	0.00	**$3,260**	$0	$0	$1,538	**$1,538**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**64.10**	**$6,196,934**	**$5,681,694**	**$11,904**	**$490,290**	**$6,183,890**

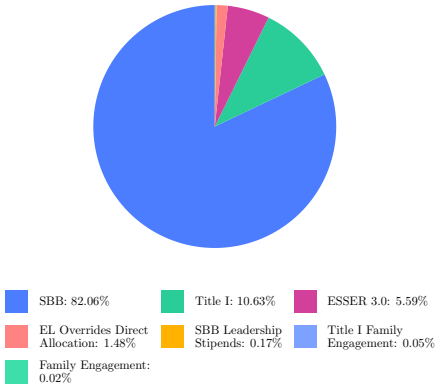
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,681,695	91.9	9,018.56
Non-Personnel	490,291	7.9	778.24
Other Personnel	11,904	0.2	18.89
Total	**6,183,889**	**100.0**	**9,815.70**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	54.7	5,142,334	83.2	8,162.44
Clerical	6.0	330,308	5.3	524.30
Support	5.7	280,388	4.5	445.06
Supplemental	0.0	19,873	0.3	31.54
Supplies and Materials	0.0	319,228	5.2	506.71
Equipment	0.0	36,422	0.6	57.81
Travel	0.0	31,200	0.5	49.52
Contracted Services	0.0	24,136	0.4	38.31
Total	**66.4**	**6,183,889**	**100.0**	**9,815.70**



Allocated Summary

640 - Pennington Elementary

Demographics	FY24
Student Enrollment (K-12)	286
Economically Disadvantaged	26%
Students with Disabilities	11%
English Language Learners	15%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	32.2	**$2,941,328**	$2,881,550	$458	$49,580	**$2,931,588**
ESSER 3.0	1.5	**$129,720**	$93,656	$0	$36,064	**$129,720**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
Title I	0.7	**$64,752**	$52,040	$0	$11,996	**$64,036**
SBB Leadership Stipends	0.0	**$5,384**	$0	$14,880	$0	**$14,880**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**35.4**	**$3,233,684**	**$3,118,746**	**$15,338**	**$98,640**	**$3,232,722**

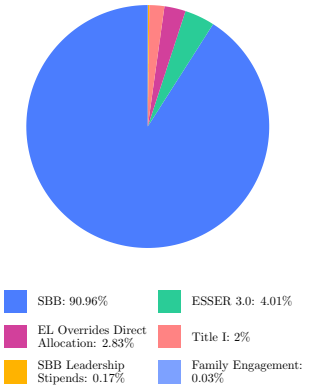
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,118,745	96.5	10,904.70
Non-Personnel	98,639	3.1	344.89
Other Personnel	15,338	0.5	53.63
Total	**3,232,722**	**100.0**	**11,303.22**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	30.9	2,826,520	87.4	9,882.94
Clerical	3.5	197,958	6.1	692.16
Support	2.0	101,200	3.1	353.85
Supplemental	0.0	23,880	0.7	83.50
Supplies and Materials	0.0	76,164	2.4	266.31
Equipment	0.0	7,000	0.2	24.48
Total	**36.4**	**3,232,722**	**100.0**	**11,303.22**



Allocated Summary

650 - Percy Priest Elementary

Demographics	FY24
Student Enrollment (K-12)	502
Economically Disadvantaged	2%
Students with Disabilities	3%
English Language Learners	2%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	43.0	**$3,975,634**	$3,913,400	$458	$59,258	**$3,973,116**
PROJECT 60	2.4	**$171,234**	$170,154	$0	$0	**$170,154**
ESSER 3.0	1.0	**$82,200**	$70,548	$5,150	$5,456	**$81,154**
SBB Leadership Stipends	0.0	**$8,534**	$0	$10,874	$0	**$10,874**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**46.4**	**$4,238,602**	**$4,154,102**	**$16,482**	**$65,714**	**$4,236,298**

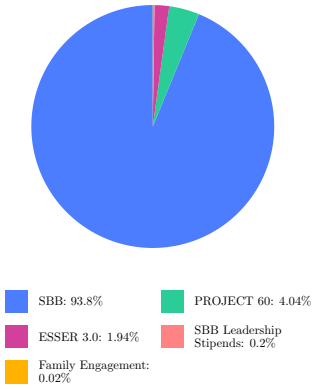
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,154,103	98.1	8,275.10
Non-Personnel	65,714	1.6	130.90
Other Personnel	16,482	0.4	32.83
Total	**4,236,298**	**100.0**	**8,438.84**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	43.2	3,942,253	93.1	7,853.09
Clerical	3.0	166,858	3.9	332.39
Support	1.0	50,600	1.2	100.80
Supplemental	0.0	10,874	0.3	21.66
Supplies and Materials	0.0	65,714	1.6	130.90
Total	**47.2**	**4,236,298**	**100.0**	**8,438.84**



Allocated Summary

670 - Rosebank Elementary

Demographics	FY24
Student Enrollment (K-12)	395
Economically Disadvantaged	27%
Students with Disabilities	14%
English Language Learners	6%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	42.2	**$3,789,028**	$3,673,118	$412	$107,090	**$3,780,620**
ESSER 3.0	0.5	**$147,000**	$53,062	$6,296	$86,766	**$146,124**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
Title I	0.8	**$85,200**	$37,890	$0	$47,282	**$85,172**
SBB Leadership Stipends	0.0	**$6,716**	$0	$14,880	$0	**$14,880**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.5**	**$4,120,444**	**$3,855,570**	**$21,588**	**$242,138**	**$4,119,296**

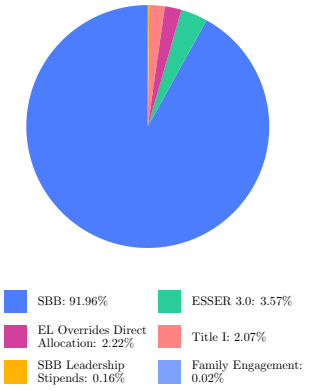
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,855,570	93.6	9,760.94
Non-Personnel	242,138	5.9	613.01
Other Personnel	21,587	0.5	54.65
Total	**4,119,295**	**100.0**	**10,428.59**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	35.7	3,402,595	82.6	8,614.17
Clerical	4.8	265,390	6.4	671.87
Support	4.0	202,400	4.9	512.41
Supplemental	0.0	24,512	0.6	62.06
Supplies and Materials	0.0	123,733	3.0	313.25
Other Expenditures	0.0	39,164	1.0	99.15
Travel	0.0	1,500	0.0	3.80
Contracted Services	0.0	60,000	1.5	151.90
Total	**44.5**	**4,119,295**	**100.0**	**10,428.59**



Allocated Summary

675 - Rose Park Middle

Demographics	FY24
Student Enrollment (K-12)	401
Economically Disadvantaged	24%
Students with Disabilities	7%
English Language Learners	3%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	33.2	**$3,104,270**	$3,027,962	$458	$68,930	**$3,097,352**
ESSER 3.0	1.4	**$142,680**	$130,932	$0	$11,748	**$142,680**
SBB Leadership Stipends	0.0	**$6,816**	$0	$13,736	$0	**$13,736**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**34.6**	**$3,254,766**	**$3,158,894**	**$14,194**	**$81,680**	**$3,254,766**

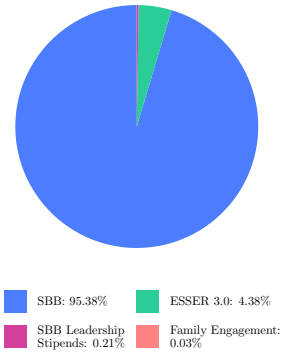
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,158,894	97.1	7,877.54
Non-Personnel	81,680	2.5	203.69
Other Personnel	14,193	0.4	35.39
Total	**3,254,766**	**100.0**	**8,116.62**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	31.6	2,934,694	90.2	7,318.44
Clerical	2.0	126,458	3.9	315.36
Support	2.0	98,200	3.0	244.89
Supplemental	0.0	13,735	0.4	34.25
Supplies and Materials	0.0	61,805	1.9	154.13
Equipment	0.0	9,874	0.3	24.62
Travel	0.0	10,000	0.3	24.94
Total	**35.6**	**3,254,766**	**100.0**	**8,116.62**



Allocated Summary

682 - May Werthan Shayne Elem

Demographics	FY24
Student Enrollment (K-12)	680
Economically Disadvantaged	24%
Students with Disabilities	7%
English Language Learners	27%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	66	**$5,993,038**	$5,926,200	$458	$61,652	**$5,988,310**
ESSER 3.0	3	**$193,800**	$140,936	$0	$52,762	**$193,698**
SBB Leadership Stipends	0	**$11,560**	$0	$16,024	$0	**$16,024**
Family Engagement	0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**69**	**$6,199,398**	**$6,067,136**	**$16,482**	**$115,414**	**$6,199,032**

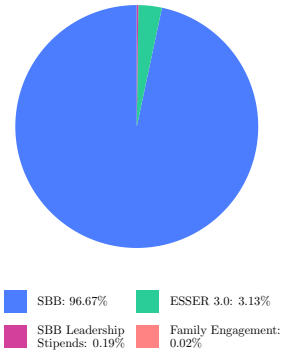
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,067,137	97.9	8,922.26
Non-Personnel	115,413	1.9	169.73
Other Personnel	16,482	0.3	24.24
Total	**6,199,032**	**100.0**	**9,116.22**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	58	5,501,813	88.8	8,090.90
Clerical	5	272,463	4.4	400.68
Support	7	317,043	5.1	466.24
Supplemental	0	18,532	0.3	27.25
Supplies and Materials	0	84,982	1.4	124.97
Other Expenditures	0	4,200	0.1	6.18
Total	**70**	**6,199,032**	**100.0**	**9,116.22**



Allocated Summary

685 - Shwab Elementary

Demographics	FY24
Student Enrollment (K-12)	282
Economically Disadvantaged	48%
Students with Disabilities	14%
English Language Learners	51%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	33.5	**$3,088,576**	$2,997,540	$458	$88,982	**$3,086,980**
Title I	2.3	**$241,224**	$169,228	$0	$69,670	**$238,898**
ESSER 3.0	1.9	**$174,360**	$119,474	$10,302	$46,760	**$176,534**
SBB Leadership Stipends	0.0	**$5,384**	$0	$6,868	$0	**$6,868**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**37.7**	**$3,510,544**	**$3,286,242**	**$17,626**	**$206,410**	**$3,510,278**

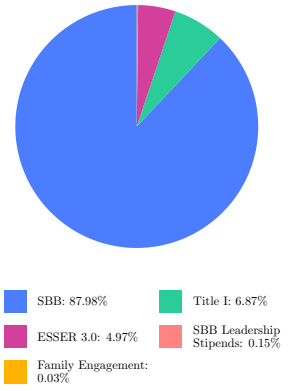
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,286,241	93.6	11,653.34
Non-Personnel	206,411	5.9	731.95
Other Personnel	17,627	0.5	62.51
Total	**3,510,279**	**100.0**	**12,447.80**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	32.7	2,955,825	84.2	10,481.65
Clerical	2.0	126,458	3.6	448.43
Support	5.0	253,000	7.2	897.16
Supplemental	0.0	9,868	0.3	34.99
Supplies and Materials	0.0	128,529	3.7	455.77
Equipment	0.0	16,000	0.5	56.74
Travel	0.0	5,000	0.1	17.73
Contracted Services	0.0	15,600	0.4	55.32
Total	**39.7**	**3,510,279**	**100.0**	**12,447.80**



Allocated Summary

686 - Smith Springs

Demographics	FY24
Student Enrollment (K-12)	670
Economically Disadvantaged	37%
Students with Disabilities	8%
English Language Learners	34%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	70.2	**$6,337,432**	$6,213,080	$458	$123,650	**$6,337,188**
ESSER 3.0	2.0	**$250,680**	$204,206	$2,290	$41,186	**$247,682**
Title I	3.0	**$207,888**	$170,990	$0	$35,882	**$206,872**
SBB Leadership Stipends	0.0	**$11,390**	$0	$11,446	$0	**$11,446**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**75.2**	**$6,808,390**	**$6,588,278**	**$14,194**	**$201,718**	**$6,804,188**

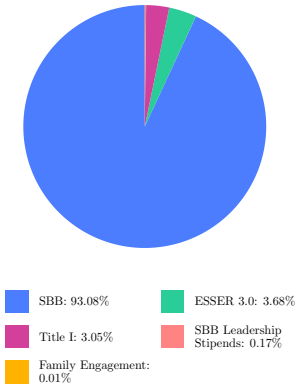
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,588,277	96.8	9,833.25
Non-Personnel	201,717	3.0	301.07
Other Personnel	14,193	0.2	21.18
Total	**6,804,187**	**100.0**	**10,155.50**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	63.2	6,003,283	88.2	8,960.12
Clerical	6.0	311,958	4.6	465.61
Support	6.0	304,107	4.5	453.89
Supplemental	0.0	16,446	0.2	24.55
Supplies and Materials	0.0	162,606	2.4	242.70
Equipment	0.0	5,787	0.1	8.64
Total	**75.2**	**6,804,187**	**100.0**	**10,155.50**



Allocated Summary

690 - Stanford Elementary

Demographics	FY24
Student Enrollment (K-12)	319
Economically Disadvantaged	13%
Students with Disabilities	6%
English Language Learners	5%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	33.95	**$2,970,334**	$2,884,844	$0	$79,570	**$2,964,412**
ESSER 3.0	0.60	**$105,960**	$37,462	$572	$65,590	**$103,624**
EL Overrides Direct Allocation	1.00	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.00	**$5,424**	$0	$11,046	$0	**$11,046**
Family Engagement	0.00	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**35.55**	**$3,174,216**	**$3,013,806**	**$11,618**	**$146,158**	**$3,171,582**

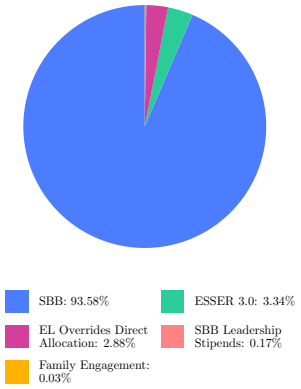
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,013,806	95.0	9,447.67
Non-Personnel	146,158	4.6	458.18
Other Personnel	11,618	0.4	36.42
Total	**3,171,582**	**100.0**	**9,942.26**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	26.95	2,557,178	80.6	8,016.23
Clerical	2.60	153,600	4.8	481.50
Support	6.00	303,600	9.6	951.72
Supplemental	0.00	12,545	0.4	39.33
Supplies and Materials	0.00	94,158	3.0	295.17
Equipment	0.00	30,000	0.9	94.04
Contracted Services	0.00	20,500	0.6	64.26
Total	**35.55**	**3,171,582**	**100.0**	**9,942.26**



Allocated Summary

704 - Stratford MS

Demographics	FY24
Student Enrollment (K-12)	209
Economically Disadvantaged	75%
Students with Disabilities	20%
English Language Learners	11%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	24.8	**$2,310,280**	$2,226,550	$458	$82,256	**$2,309,264**
Title I	2.9	**$254,704**	$222,476	$0	$27,682	**$250,158**
ESSER 3.0	1.4	**$160,950**	$115,690	$2,862	$40,728	**$159,278**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$6,296	$0	**$6,296**
Title I Family Engagement	0.0	**$1,032**	$0	$0	$1,462	**$1,462**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**30.1**	**$2,824,850**	**$2,656,216**	**$9,614**	**$153,128**	**$2,818,960**

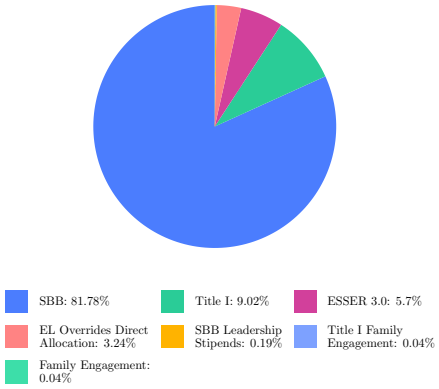
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,656,216	94.2	12,709.17
Non-Personnel	153,129	5.4	732.67
Other Personnel	9,615	0.3	46.00
Total	**2,818,959**	**100.0**	**13,487.84**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	27.1	2,395,198	85.0	11,460.28
Clerical	3.0	138,008	4.9	660.32
Support	3.0	151,800	5.4	726.32
Supplemental	0.0	22,415	0.8	107.25
Supplies and Materials	0.0	101,538	3.6	485.83
Equipment	0.0	10,000	0.4	47.85
Travel	0.0	0	0.0	0.00
Total	**33.1**	**2,818,959**	**100.0**	**13,487.84**



Allocated Summary

705 - Stratford HS

Demographics	FY24
Student Enrollment (K-12)	586
Economically Disadvantaged	54%
Students with Disabilities	17%
English Language Learners	14%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	51.1	**$4,861,896**	$4,657,752	$458	$199,340	**$4,857,550**
Title I	6.5	**$549,376**	$482,392	$0	$64,484	**$546,876**
ESSER 3.0	3.5	**$303,240**	$274,726	$6,868	$21,646	**$303,240**
SBB Leadership Stipends	0.0	**$9,962**	$0	$14,308	$0	**$14,308**
Title I Family Engagement	0.0	**$3,164**	$0	$0	$2,500	**$2,500**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**61.1**	**$5,728,638**	**$5,414,870**	**$21,632**	**$288,972**	**$5,725,474**

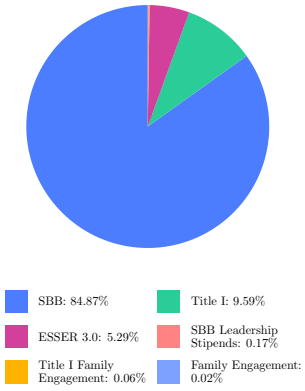
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,414,870	94.6	9,240.39
Non-Personnel	288,972	5.0	493.13
Other Personnel	21,633	0.4	36.92
Total	**5,725,474**	**100.0**	**9,770.43**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	52.8	4,901,794	85.6	8,364.84
Clerical	3.3	179,288	3.1	305.95
Support	8.0	415,659	7.3	709.32
Supplemental	0.0	18,058	0.3	30.81
Supplies and Materials	0.0	210,503	3.7	359.22
Travel	0.0	174	0.0	0.30
Total	**64.1**	**5,725,474**	**100.0**	**9,770.43**



Allocated Summary

710 - Stratton Elementary

Demographics	FY24
Student Enrollment (K-12)	430
Economically Disadvantaged	53%
Students with Disabilities	10%
English Language Learners	48%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	45.6	**$4,195,204**	$4,165,900	$228	$27,284	**$4,193,414**
Title I	5.1	**$419,520**	$345,732	$0	$73,788	**$419,520**
ESSER 3.0	2.7	**$247,800**	$214,720	$4,864	$15,534	**$235,118**
SBB Leadership Stipends	0.0	**$7,310**	$0	$9,100	$0	**$9,100**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**53.4**	**$4,870,834**	**$4,726,352**	**$14,194**	**$117,608**	**$4,858,152**

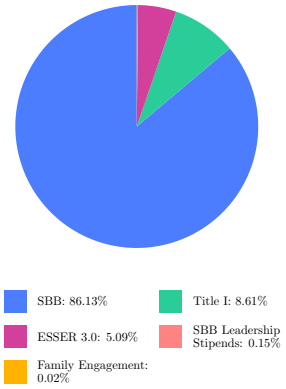
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,726,351	97.3	10,991.51
Non-Personnel	117,607	2.4	273.50
Other Personnel	14,193	0.3	33.01
Total	**4,858,151**	**100.0**	**11,298.03**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	47.9	4,388,922	90.3	10,206.80
Clerical	3.0	176,129	3.6	409.60
Support	4.0	209,059	4.3	486.18
Supplemental	0.0	9,100	0.2	21.16
Supplies and Materials	0.0	65,705	1.4	152.80
Travel	0.0	9,236	0.2	21.48
Total	**54.9**	**4,858,151**	**100.0**	**11,298.03**



Allocated Summary

715 - Sylvan Park Elementary

Demographics	FY24
Student Enrollment (K-12)	442
Economically Disadvantaged	13%
Students with Disabilities	10%
English Language Learners	1%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	41.3	**$3,754,292**	$3,717,012	$458	$33,284	**$3,750,754**
ESSER 3.0	1.3	**$116,040**	$104,462	$0	$10,118	**$114,580**
SBB Leadership Stipends	0.0	**$7,514**	$0	$10,874	$0	**$10,874**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**42.6**	**$3,878,846**	**$3,821,476**	**$11,332**	**$44,402**	**$3,877,208**

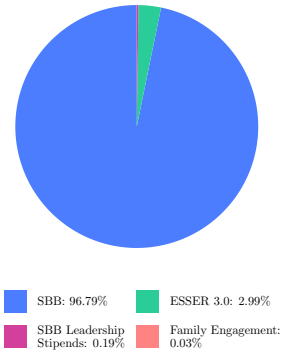
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,821,475	98.6	8,645.87
Non-Personnel	44,402	1.1	100.46
Other Personnel	11,332	0.3	25.64
Total	**3,877,209**	**100.0**	**8,771.97**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	38.6	3,548,275	91.5	8,027.77
Clerical	3.0	172,458	4.4	390.18
Support	2.0	101,200	2.6	228.96
Supplemental	0.0	12,374	0.3	27.99
Supplies and Materials	0.0	34,134	0.9	77.23
Equipment	0.0	8,767	0.2	19.84
Total	**43.6**	**3,877,209**	**100.0**	**8,771.97**



Allocated Summary

717 - Tulip Grove Elementary

Demographics	FY24
Student Enrollment (K-12)	482
Economically Disadvantaged	37%
Students with Disabilities	13%
English Language Learners	30%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	54.4	**$4,817,606**	$4,745,512	$458	$68,196	**$4,814,166**
ESSER 3.0	2.6	**$203,880**	$184,452	$0	$19,428	**$203,880**
Title I	2.0	**$152,508**	$141,096	$0	$9,488	**$150,584**
SBB Leadership Stipends	0.0	**$8,194**	$0	$11,446	$0	**$11,446**
Title I Family Engagement	0.0	**$2,606**	$0	$0	$1,924	**$1,924**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**59.0**	**$5,185,794**	**$5,071,060**	**$11,904**	**$100,036**	**$5,183,000**

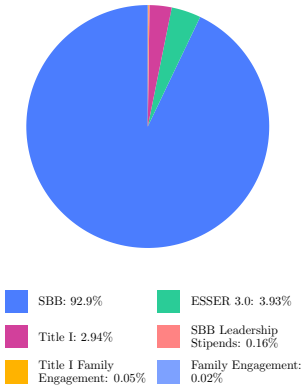
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,071,060	97.8	10,520.87
Non-Personnel	100,037	1.9	207.54
Other Personnel	11,904	0.2	24.70
Total	**5,183,001**	**100.0**	**10,753.11**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	48.6	4,523,626	87.3	9,385.12
Clerical	5.0	218,309	4.2	452.92
Support	7.0	339,020	6.5	703.36
Supplemental	0.0	11,946	0.2	24.78
Supplies and Materials	0.0	83,776	1.6	173.81
Equipment	0.0	4,400	0.1	9.13
Contracted Services	0.0	1,923	0.0	3.99
Total	**60.6**	**5,183,001**	**100.0**	**10,753.11**



Allocated Summary

725 - Tusculum Elementary

Demographics	FY24
Student Enrollment (K-12)	571
Economically Disadvantaged	41%
Students with Disabilities	7%
English Language Learners	77%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	62	**$5,667,868**	$5,546,334	$458	$87,154	**$5,633,946**
Title I	4	**$311,928**	$271,790	$0	$36,462	**$308,252**
ESSER 3.0	3	**$252,120**	$198,612	$0	$51,402	**$250,016**
SBB Leadership Stipends	0	**$9,708**	$0	$42,922	$0	**$42,922**
Family Engagement	0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**69**	**$6,242,622**	**$6,016,736**	**$43,380**	**$176,020**	**$6,236,136**

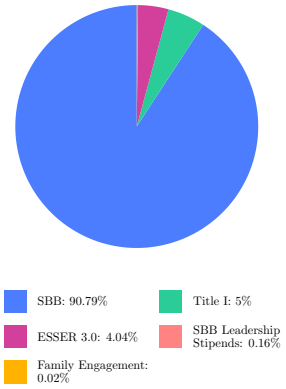
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,016,736	96.5	10,537.19
Non-Personnel	176,020	2.8	308.27
Other Personnel	43,380	0.7	75.97
Total	**6,236,137**	**100.0**	**10,921.43**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	61	5,630,753	90.3	9,861.21
Clerical	5	271,023	4.3	474.65
Support	3	151,800	2.4	265.85
Supplemental	0	45,334	0.7	79.39
Supplies and Materials	0	87,624	1.4	153.46
Equipment	0	26,203	0.4	45.89
Contracted Services	0	23,400	0.4	40.98
Total	**69**	**6,236,137**	**100.0**	**10,921.43**



Allocated Summary

730 - Two Rivers Middle

Demographics	FY24
Student Enrollment (K-12)	273
Economically Disadvantaged	52%
Students with Disabilities	17%
English Language Learners	22%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	27.4	**$2,636,882**	$2,590,700	$458	$43,096	**$2,634,254**
Title I	3.0	**$237,728**	$201,532	$0	$36,196	**$237,728**
ESSER 3.0	1.0	**$172,920**	$67,080	$5,724	$100,116	**$172,920**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$8,012	$0	**$8,012**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**32.4**	**$3,145,414**	**$2,950,812**	**$14,194**	**$180,408**	**$3,145,414**

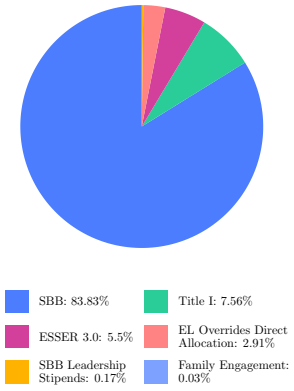
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,950,813	93.8	10,808.84
Non-Personnel	180,408	5.7	660.83
Other Personnel	14,193	0.5	51.99
Total	**3,145,413**	**100.0**	**11,521.66**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	27.4	2,684,892	85.4	9,834.77
Clerical	2.0	130,358	4.1	477.50
Support	3.0	182,052	5.8	666.86
Supplemental	0.0	13,243	0.4	48.51
Supplies and Materials	0.0	87,897	2.8	321.97
Other Expenditures	0.0	13,500	0.4	49.45
Equipment	0.0	16,179	0.5	59.27
Travel	0.0	5,400	0.2	19.78
Contracted Services	0.0	11,892	0.4	43.56
Total	**32.4**	**3,145,413**	**100.0**	**11,521.66**



Allocated Summary

735 - Una Elementary

Demographics	FY24
Student Enrollment (K-12)	693
Economically Disadvantaged	37%
Students with Disabilities	6%
English Language Learners	57%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	72.1	**$6,522,412**	$6,341,876	$458	$175,572	**$6,517,906**
ESSER 3.0	4.0	**$265,800**	$238,762	$0	$26,998	**$265,762**
Title I	3.0	**$225,780**	$191,032	$0	$32,808	**$223,840**
SBB Leadership Stipends	0.0	**$11,780**	$0	$16,024	$0	**$16,024**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**79.1**	**$7,026,774**	**$6,771,670**	**$16,482**	**$236,378**	**$7,024,530**

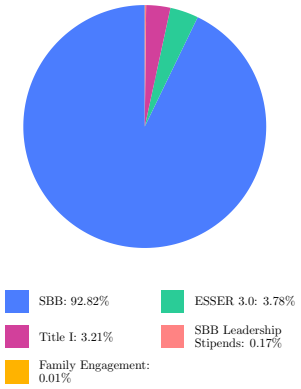
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,771,670	96.4	9,771.53
Non-Personnel	236,379	3.4	341.09
Other Personnel	16,482	0.2	23.78
Total	**7,024,531**	**100.0**	**10,136.41**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	65.6	6,111,322	87.0	8,818.65
Clerical	7.5	381,858	5.4	551.02
Support	6.0	311,831	4.4	449.97
Supplemental	0.0	34,224	0.5	49.39
Supplies and Materials	0.0	185,296	2.6	267.38
Total	**79.1**	**7,024,531**	**100.0**	**10,136.41**



Allocated Summary

755 - Warner Elementary EO

Demographics	FY24
Student Enrollment (K-12)	405
Economically Disadvantaged	65%
Students with Disabilities	13%
English Language Learners	4%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	35.1	**$3,640,098**	$3,195,790	$458	$434,446	**$3,630,694**
Title I	5.0	**$406,410**	$354,330	$0	$47,244	**$401,576**
ESSER 3.0	3.2	**$242,400**	$227,034	$6,296	$6,864	**$240,192**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$6,884**	$0	$13,736	$0	**$13,736**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**44.3**	**$4,388,292**	**$3,868,654**	**$20,488**	**$489,556**	**$4,378,698**

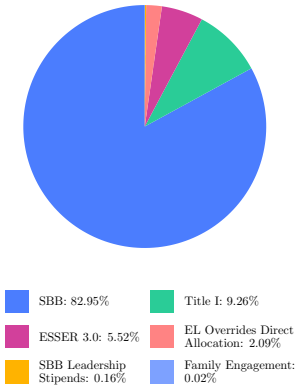
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,868,654	88.4	9,552.23
Non-Personnel	489,556	11.2	1,208.78
Other Personnel	20,488	0.5	50.59
Total	**4,378,698**	**100.0**	**10,811.60**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	39.3	3,593,249	82.1	8,872.22
Clerical	2.0	130,358	3.0	321.87
Support	3.0	151,800	3.5	374.81
Supplemental	0.0	340,413	7.8	840.53
Supplies and Materials	0.0	162,878	3.7	402.17
Total	**44.3**	**4,378,698**	**100.0**	**10,811.60**



Allocated Summary

765 - Waverly Belmont

Demographics	FY24
Student Enrollment (K-12)	535
Economically Disadvantaged	22%
Students with Disabilities	13%
English Language Learners	1%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	51.6	**$4,724,436**	$4,631,200	$458	$88,784	**$4,720,442**
ESSER 3.0	2.2	**$151,320**	$145,438	$0	$4,296	**$149,734**
PROJECT 60	0.5	**$42,132**	$39,680	$0	$0	**$39,680**
SBB Leadership Stipends	0.0	**$9,096**	$0	$12,876	$0	**$12,876**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**54.3**	**$4,927,982**	**$4,816,318**	**$13,334**	**$94,082**	**$4,923,732**

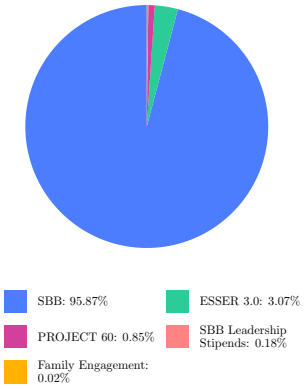
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,816,317	97.8	9,002.46
Non-Personnel	94,081	1.9	175.85
Other Personnel	13,335	0.3	24.92
Total	**4,923,733**	**100.0**	**9,203.24**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	48.3	4,441,824	90.2	8,302.48
Clerical	4.0	172,551	3.5	322.52
Support	4.0	202,400	4.1	378.32
Supplemental	0.0	21,873	0.4	40.88
Supplies and Materials	0.0	85,085	1.7	159.04
Total	**56.3**	**4,923,733**	**100.0**	**9,203.24**



Allocated Summary

770 - West End Middle

Demographics	FY24
Student Enrollment (K-12)	360
Economically Disadvantaged	24%
Students with Disabilities	18%
English Language Learners	3%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	31.2	**$2,956,090**	$2,864,200	$458	$85,534	**$2,950,192**
ESSER 3.0	1.4	**$135,480**	$94,794	$0	$40,686	**$135,480**
SBB Leadership Stipends	0.0	**$6,120**	$0	$12,018	$0	**$12,018**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**32.6**	**$3,098,690**	**$2,958,994**	**$12,476**	**$127,220**	**$3,098,690**

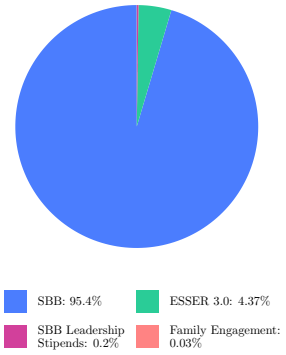
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,958,994	95.5	8,219.43
Non-Personnel	127,220	4.1	353.39
Other Personnel	12,476	0.4	34.66
Total	**3,098,690**	**100.0**	**8,607.47**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	28.6	2,679,102	86.5	7,441.95
Clerical	2.0	130,358	4.2	362.11
Support	3.0	151,800	4.9	421.67
Supplemental	0.0	16,018	0.5	44.50
Supplies and Materials	0.0	84,213	2.7	233.93
Equipment	0.0	37,198	1.2	103.33
Total	**33.6**	**3,098,689**	**100.0**	**8,607.47**



Allocated Summary

775 - Westmeade Elementary

Demographics	FY24
Student Enrollment (K-12)	428
Economically Disadvantaged	32%
Students with Disabilities	13%
English Language Learners	15%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	45.0	**$4,064,268**	$4,018,806	$458	$43,554	**$4,062,818**
ESSER 3.0	2.1	**$158,520**	$138,872	$0	$18,354	**$157,226**
Title I	1.3	**$98,832**	$88,014	$0	$9,876	**$97,892**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$7,276**	$0	$8,584	$0	**$8,584**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**49.4**	**$4,421,396**	**$4,337,192**	**$9,042**	**$72,784**	**$4,419,020**

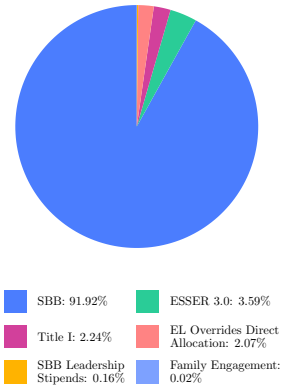
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,337,193	98.1	10,133.63
Non-Personnel	72,785	1.6	170.06
Other Personnel	9,042	0.2	21.13
Total	**4,419,020**	**100.0**	**10,324.81**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	44	3,981,420	90.1	9,302.38
Clerical	4	221,557	5.0	517.66
Support	3	151,800	3.4	354.67
Supplemental	0	21,863	0.5	51.08
Supplies and Materials	0	42,380	1.0	99.02
Total	**51**	**4,419,020**	**100.0**	**10,324.81**



Allocated Summary

783 - Creswell Arts Magnet

Demographics	FY24
Student Enrollment (K-12)	284
Economically Disadvantaged	44%
Students with Disabilities	12%
English Language Learners	1%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	28.5	**$2,633,212**	$2,571,350	$458	$61,636	**$2,633,444**
ESSER 3.0	1.6	**$162,840**	$104,542	$3,434	$54,864	**$162,840**
Title I	1.9	**$154,696**	$129,656	$0	$25,040	**$154,696**
SBB Leadership Stipends	0.0	**$5,384**	$0	$5,150	$0	**$5,150**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**32.0**	**$2,957,132**	**$2,805,548**	**$9,042**	**$142,540**	**$2,957,132**

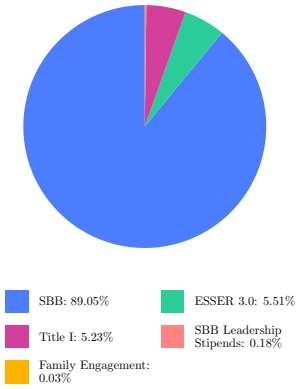
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	2,805,549	94.9	9,878.69
Non-Personnel	142,540	4.8	501.90
Other Personnel	9,042	0.3	31.84
Total	**2,957,131**	**100.0**	**10,412.43**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	29	2,548,352	86.2	8,973.07
Clerical	2	126,458	4.3	445.27
Support	3	150,100	5.1	528.52
Supplemental	0	12,693	0.4	44.69
Supplies and Materials	0	117,990	4.0	415.46
Travel	0	1,538	0.1	5.42
Total	**34**	**2,957,131**	**100.0**	**10,412.43**



Allocated Summary

784 - Robert Churchwell Museum

Demographics	FY24
Student Enrollment (K-12)	261
Economically Disadvantaged	84%
Students with Disabilities	17%
English Language Learners	9%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	31.3	**$3,036,344**	$2,721,694	$458	$304,450	**$3,026,602**
Title I	3.8	**$296,068**	$262,086	$0	$30,426	**$292,512**
ESSER 3.0	2.9	**$196,950**	$178,746	$2,290	$15,390	**$196,424**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
SBB Leadership Stipends	0.0	**$5,384**	$0	$14,880	$0	**$14,880**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**39.0**	**$3,627,244**	**$3,254,026**	**$17,626**	**$351,264**	**$3,622,918**

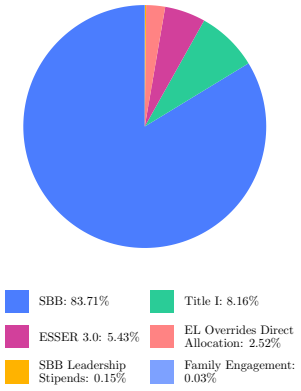
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	3,254,026	89.8	12,467.53
Non-Personnel	351,265	9.7	1,345.84
Other Personnel	17,627	0.5	67.54
Total	**3,622,917**	**100.0**	**13,880.91**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	33.6	2,908,158	80.3	11,142.37
Clerical	3.0	178,058	4.9	682.21
Support	4.0	170,557	4.7	653.47
Supplemental	0.0	262,222	7.2	1,004.68
Supplies and Materials	0.0	88,533	2.4	339.21
Equipment	0.0	15,389	0.4	58.96
Total	**40.6**	**3,622,917**	**100.0**	**13,880.91**



Allocated Summary

787 - Whites Creek High

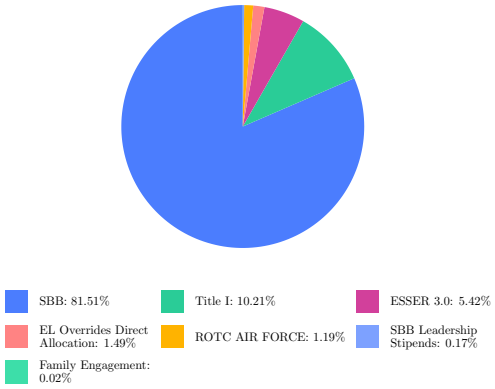
Demographics	FY24
Student Enrollment (K-12)	611
Economically Disadvantaged	62%
Students with Disabilities	15%
English Language Learners	8%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	50.8	**$5,011,544**	$4,666,362	$0	$340,232	**$5,006,594**
Title I	7.0	**$627,532**	$550,792	$0	$76,740	**$627,532**
ESSER 3.0	4.8	**$333,480**	$304,306	$0	$29,174	**$333,480**
EL Overrides Direct Allocation	1.0	**$91,500**	$91,500	$0	$0	**$91,500**
ROTC AIR FORCE	0.8	**$73,200**	$73,200	$0	$0	**$73,200**
SBB Leadership Stipends	0.0	**$10,388**	$0	$15,338	$0	**$15,338**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**64.4**	**$6,148,644**	**$5,686,160**	**$15,338**	**$447,146**	**$6,148,644**

Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	5,686,161	92.5	9,306.32
Non-Personnel	447,145	7.3	731.83
Other Personnel	15,338	0.2	25.10
Total	**6,148,644**	**100.0**	**10,063.25**



Allocated Summary

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	51.4	5,040,644	82.0	8,249.83
Clerical	4.0	235,500	3.8	385.43
Support	9.0	468,089	7.6	766.10
Supplemental	0.0	85,166	1.4	139.39
Supplies and Materials	0.0	255,634	4.2	418.39
Travel	0.0	63,611	1.0	104.11
Total	**64.4**	**6,148,644**	**100.0**	**10,063.25**

790 - Whitsitt Elementary

Demographics	FY24
Student Enrollment (K-12)	449
Economically Disadvantaged	39%
Students with Disabilities	7%
English Language Learners	61%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	45.6	**$4,276,624**	$4,199,160	$458	$75,332	**$4,274,950**
ESSER 3.0	2.6	**$203,880**	$184,404	$0	$17,484	**$201,888**
Title I	2.0	**$152,508**	$134,160	$0	$16,538	**$150,698**
SBB Leadership Stipends	0.0	**$7,632**	$0	$9,156	$0	**$9,156**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**50.2**	**$4,641,644**	**$4,517,726**	**$9,614**	**$110,352**	**$4,637,694**

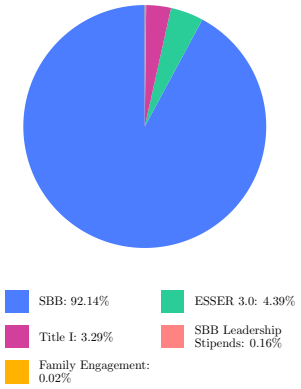
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	4,517,726	97.4	10,061.75
Non-Personnel	110,353	2.4	245.77
Other Personnel	9,615	0.2	21.41
Total	**4,637,693**	**100.0**	**10,328.94**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	45.2	4,253,392	91.7	9,473.03
Clerical	3.0	176,320	3.8	392.70
Support	2.0	101,200	2.2	225.39
Supplemental	0.0	20,033	0.4	44.62
Supplies and Materials	0.0	78,348	1.7	174.49
Contracted Services	0.0	8,400	0.2	18.71
Total	**50.2**	**4,637,693**	**100.0**	**10,328.94**



Allocated Summary

805 - Wright Middle

Demographics	FY24
Student Enrollment (K-12)	672
Economically Disadvantaged	42%
Students with Disabilities	10%
English Language Learners	62%

			Planned Amounts			
Allocation	FTE	Allocated	Personnel	Supplemental	Non-Personnel	Total Planned
SBB	65.9	**$6,275,548**	$5,870,874	$458	$398,228	**$6,269,558**
Title I	4.4	**$361,380**	$302,644	$0	$54,632	**$357,276**
ESSER 3.0	3.1	**$280,200**	$219,358	$0	$54,692	**$274,050**
SBB Leadership Stipends	0.0	**$11,424**	$0	$17,168	$0	**$17,168**
Family Engagement	0.0	**$1,000**	$0	$0	$1,000	**$1,000**
Total	**73.4**	**$6,929,552**	**$6,392,876**	**$17,626**	**$508,550**	**$6,919,054**

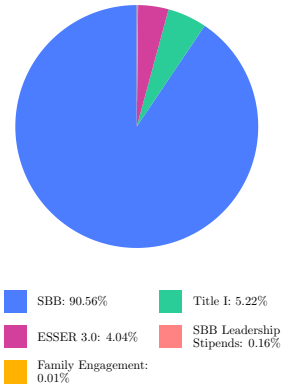
Demographic and Finance Summaries

Budget Summary

Budget Line Item	Cost ($)	% of Budget	Per Pupil ($)
Personnel/Staffing	6,392,876	92.4	9,513.21
Non-Personnel	508,551	7.4	756.77
Other Personnel	17,627	0.3	26.23
Total	**6,919,053**	**100.0**	**10,296.21**

Subsidiary Object Summary

Line Item	FTE	Cost ($)	% of Budget	Per Pupil ($)
Certificated	63.6	5,793,980	83.7	8,621.99
Clerical	5.0	290,558	4.2	432.38
Support	7.5	344,933	5.0	513.29
Supplemental	0.0	44,314	0.6	65.94
Supplies and Materials	0.0	412,819	6.0	614.31
Other Expenditures	0.0	2,449	0.0	3.64
Travel	0.0	30,000	0.4	44.64
Total	**76.1**	**6,919,053**	**100.0**	**10,296.21**



Allocated Summary

GLOSSARY OF TERMS

The annual MNPS operating budget contains specialized and technical terminology. This glossary defines some of the more common and more important of these terms.

ABA - Applied Behavior Analysis

ACT - American College Test

Accrual Accounting - A basis of accounting in which revenues are recognized in the period in which they are earned and become measurable, and expenses are recognized in the period incurred instead of when cash is actually received or spent. In such a system, revenue earned in June but received on July 10 is recorded as being received June 30.

Actual – Actual (as opposed to budget) revenues or expenditures for the fiscal year indicated.

Accounting System -The total set of records and procedures that are used to record, classify, and report information on financial status and operations.

Annual Budget - A budget for a fiscal year.

Appraise -To estimate value, particularly of property. If the property is valued for purposes of taxation "assess" is the appropriate term.

Appropriation -A legal authorization granted by the Council to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assess -To value property officially for the purpose of taxation.

Assessment -The portion of a property's appraised value that is taxed, determined by multiplying the appraised value of a property by its assessment rate. For example, a residence appraised at $100,000 typically has an assessment of $25,000 (25% x $100,000).

Assessment Rate – The percentage that is multiplied by the appraised value to determine the assessment (25% of the appraised value for residential property, 40% for commercial).

Available (Undesignated) Fund Balance -The funds remaining from prior fiscal year that are available for appropriation and expenditure in the current year.

Average Daily Attendance or "ADA" - The aggregate days' attendance of a given school during a given reporting period divided by the number of days school is in session during this period as provided in the rules and regulations of the Tennessee Board of Education.

Average Daily Membership" or "ADM" - The sum of total number of days enrolled divided by the number of days school is in session during this period as provided in the rules and regulations of the Tennessee Board of Education.

Basic Education Program or "BEP" - The funding formula for the calculation of K-12 education funding provided by the Tennessee Board of Education to school districts across the state.

Bond - A legal obligation to pay a specified sum of money (the face value or principal amount) at a specified date or dates in the future (the maturity date) together with periodic interest at a specified rate. Metro issues (sells) bonds as one way to finance capital projects. Maturity dates may extend as far as twenty or thirty years after the bonds are issued.

Bond, General Obligation - A bond that is secured by the full faith, credit, and taxing power of the Metro Government.

Bonded Debt - That portion of indebtedness represented by outstanding bonds.

Budget - A plan of financial operation containing an estimate of proposed expenditures for a given period (usually a fiscal year) and the proposed means of financing the expenditures.

Budget Cycle - The schedule that is followed in preparing, adopting, and administering a budget.

Budgetary Control - The control or management of an organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budget Ordinance -The legal document that sets the annual operating budget for a fiscal year.

Budgeted Positions - The number of full-and part-time positions funded for a budget year, plus the number of seasonal positions funded during the fiscal year.

Budget Projection - A projection of revenues and/or expenditures for a future fiscal year(s).

Capital Budget -A plan of proposed capital outlays and the means of financing them. Metro's Capital Improvements Budget (CIB) is compiled by the Finance Department and

Planning Commission and approved by the Mayor and Council. It is only a planning document and does not authorize expenditures on its own.

Capital Improvements – Expenditures that are related to the acquisition, expansion, or rehabilitation of an element of the physical plant of the government; sometimes referred to as infrastructure.

Capital Spending Plan – The annual process of selecting and funding a package of specific capital projects to be authorized by the Council.

CEP - Community Eligibility Provision: a non-pricing meal service option for schools and school districts in low-income areas

CIB – Capital Improvement Budget: this budget is prepared annually to include a program of proposed capital expenditures for the ensuing fiscal year.

Classification, Function - As applied to expenditures, this term refers to an activity or service aimed at accomplishing a certain purpose or end. For example: Regular Teaching, Special Education Teaching, Textbooks or Maintenance of Vehicles

Classification, Object -As applied to expenditures, this term has reference to an article or service received, for example, salaries, employee benefits or supplies.

Contracted Services - Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

Council – Metro council

COVID-19 - Corona disease 2019 (COVID-19) is a contagious disease caused by severe acute respiratory syndrome coronavirus 2.

Debt Service - (1) Repayment of principal and interest on outstanding debt (bonds, notes, and commercial paper). (2) The amount of money required for such repayments.

Debt Service Fund - A fund established to account for the accumulation of resources for, and the payment of, debt service.

Direct Certification - A process conducted by local educational agencies to certify eligible children for free meals without the need for household applications. The 2004 Child Nutrition and WIC Reauthorization Act required local education agencies to establish systems to directly certify children from households that receive Supplemental Nutrition Assistance Program benefits by school year 2008-09.

EIR – Education Innovation and Research

Encore – A standards-based, core curriculum built on Applied Behavior Analysis (ABA) for students with moderate to severe disabilities.

Encumbrances -The commitment of appropriated funds to an unperformed contract for goods or services. It is an estimate of the expenditures that will result when the contract is completed.

ESSER - Elementary and Secondary School Emergency Relief Fund

Estimated Revenue -The amount of revenue that is projected to be collected during a particular period of time.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

Federal Revenue - Funds received from the Federal Government for Federally funded programs.

Fiscal Year - A twelve-month period to which the budget applies and at the end of which a governmental unit determines its financial position and the results of its operations. MNPS, Metro Government and State Government fiscal years begin July 1 and end June 30; the Federal fiscal year runs October 1 to September 30.

Fiscal Capactiy Index – Also known as the Green index named after Harry A Green, is used to calculate Basic Education Program (BEP) funding in Tennessee.

Fringe Benefits - Benefits to employees paid by Metro in addition to salaries, including employer paid Social Security (FICA) taxes, pension, life insurance and health insurance. Benefit costs for active employees are included in the departments' operating budgets, while other benefits in the general funds are grouped in the Employee Benefit accounts.

Full-time equivalent or "FTE" - The term used to note the percentage of a job based on one full time employee. One FTE is one employee working a typical full time work schedule (40 hours per week), 100% of the time for the entire year. 1/2 FTE is one employee working one half of a typical work schedule for that position.

Fund -A set of interrelated accounts to record revenues and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance).

Fund Balance - A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative

revenues and other sources of funds over cumulative expenditures and other uses of funds.

FY – Fiscal year

GAAP – Generally Accepted Accounting Principles

GASB - Governmental Accounting Standards Board

General Fund - Is used to record the general operations of the district pertaining to education and those operations not provided for in other funds.

GEAR UP - Gaining Early Awareness and Readiness for Undergraduate Programs: Six-year or seven years grants to provide services at high-poverty middle and high schools.

GSD – General Services District of Davidson County

Grant - A contribution by a government or other organization, generally to support a particular program or activity.

HERO – A program available to support families experiencing homelessness.

HR – Human Resources

HVAC - Heating, ventilation, and air conditioning

IDEA – Individuals with Disabilities Education Act

IEP – Individualized Education Plan

Internal Service Fund - A fund established to finance and account for goods and services furnished by one department to another department on a cost reimbursement basis so that the original fund capital remains intact.

K-12 – Kindergarten through 12th grade or High School

LEED - Leadership in Energy and Environmental Design, a green building certification

Levy - In reference to the budget as a whole, either the total amount of taxes due, or (sometimes) the tax rate. In reference to a specific piece of property, the amount of tax due on that property.

Liability - Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Long-Term Debt -Debt that matures more than one year after it is issued.

MSAP – Magnet School Assistance Program

MEBB – Metro Employee Benefits Board

Metro – Metropolitan Nashville and Davidson County Government

Metro Council - The Metropolitan Council is the legislative authority of the Metropolitan Government of Nashville and Davidson County, a city-county consolidated government created on April 1, 1963.

Mission - A clear, concise purpose for an entire agency, focusing on the broad yet distinct results that it will achieve for its customers.

MNPS – Metro Nashville Public Schools

Modified Accrual Basis - The basis of accounting in which revenues are recognized when they become both measurable and available to finance expenditures of the current period, and expenditures are recognized when incurred.

Nashville Public Education Foundation – A non-profit organization supporting teachers and leaders championing successes and advocating for change in MNPS.

OMB – Metro Office of Management and Budgeting

Operating Budget - A plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary means to control most of the financing, spending, and service delivery activities of a government. The use of annual operating budgets is required by §6.01 of the Charter.

Ordinance – Legislation that is approved on three readings by the Council and signed by the Mayor.

Other Local Revenue - Includes revenue collected locally other than taxes such as building use fees, parking lot and field trip fees and other miscellaneous receipts.

PBB - Priority Based Budgeting

Pandemic – COVID-19 respiratory virus that impacted the world from 2019 through today.

Pencil – A non-profit organization that links community resources to MNPS.

Property Tax - Ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Reserve - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for further appropriation or expenditure.

Revenue - Funds that the government receives as income to support expenditures.

SAT – Scholastic Aptitude Test: an entrance exam used by most colleges and universities to make admissions decisions.

SEL – Social and Emotional Learning

SPDG – State Personnel Development Grant

STEAM – Science, Technology, Engineering, the Arts and Mathematics

TISA – Tennessee Investment in Student Achievement

Title 1 - (Title One) is a provision of the ESEA. Title 1 consists of a US Department of Education program that distributes funds to schools and school districts.

TPBA - Transdisciplinary Play-based Assessment

Tax Levy - The total tax assessed on property, calculated by multiplying the tax rate per one hundred dollars by the tax base. The term can also refer to the tax rate itself.

TCRS - Tennessee Consolidated Retirement System

TCAP - Tennessee Comprehensive Assessment Program

USD – Urban Services District of Davidson County