

---

2025–26

# Fayette County Public Schools **Tentative Budget**



# Table of Contents

• <b>Budget Message</b>	<b>1</b>
• <b>A New Way Forward</b>	<b>3</b>
• <b>The Budget and Finance Cycle</b>	<b>6</b>
• <b>The Big Picture</b>	<b>7</b>
• <b>Fayette County Public Schools 2025-26 Tentative Budget</b>	<b>9</b>
• <b>General Fund Revenue: Where Does the Money Come From?</b>	<b>10</b>
• <b>General Fund Expenses: Where Does the Money Go?</b>	<b>11</b>
• <b>Coming in Fall 2025</b>	<b>13</b>
• <b>New Opportunities in Current Schools</b>	<b>17</b>
• <b>Revenue</b>	<b>18</b>
- General Fund	19
- Special Revenue Fund	21
- Capital Outlay Fund	22
- Building Fund	23
- Food Service Fund	24
• <b>Expenditures</b>	<b>25</b>
- General Fund	26
- Special Revenue Fund	32
- Capital Outlay Fund	37
- Building Fund	38
- Food Service Fund	39

# A Message on the 2025-26 Tentative Budget

At Fayette County Public Schools, our vision is clear: Every student deserves a world-class education. This guiding belief shapes every decision we make — and this budget reflects our commitment to turning that vision into reality. Thanks to the thoughtful leadership of the Fayette County Board of Education and the steadfast support of our staff, families, community members, and partners, we have aligned our financial plan to invest where it matters most: in student success.

The 2025-26 tentative budget serves as the district's official spending blueprint for the fiscal year until the working budget season commences in the fall. More importantly, it translates our strategic priorities into a financial framework — expressing, in dollars and cents, how we will meet the board's goals and objectives. This is the second version of the budget required to be presented to the Fayette County Board of Education by law. The draft budget, reviewed in January, was based on early forecasts and preliminary data. Since then, updates to estimated property tax revenues, staffing allocations, infrastructure needs, and grant awards have allowed us to refine those projections.

While the budget represents our best estimates of revenue and expenditures, ongoing financial reports provided to the board each month ensure accountability and transparency. I encourage all interested stakeholders to visit our Budget Resources webpage to learn more about the budget process, financial reporting, and how funds are allocated.

I want to extend my deepest thanks to the countless staff members and community stakeholders who contributed to this process. Whether through attending budget and board meetings, sharing feedback, engaging with School-Based Decision Making Councils, or collaborating within schools and departments — your efforts have shaped this document in meaningful ways. Across the district, teams have reviewed staffing plans, examined spending priorities, identified efficiencies, and focused on how best to support student needs. That intentionality is woven throughout the 2025-26 tentative budget and reflects our shared commitment to excellence.

Together, we are laying the foundation for transformational change, and these investments will have a lasting impact on student achievement for years to come.



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



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



**Tyler Murphy**  
Fayette County Board of Education Chair



**Amy Green**  
Fayette County Board of Education Vice Chair



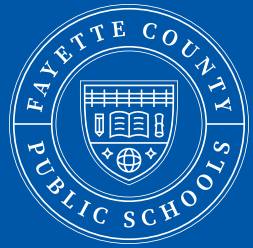
**Amanda Ferguson**  
Fayette County Board of Education Member



**Monica Mundy, Ph. D.**  
Fayette County Board of Education Member



**Penny Christian**  
Fayette County Board of Education Member



# A New Way Forward



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

With the help of an external consultant and community facilitator, the district established three groups to review and synthesize the input received and drive the work forward. An advisory group of 30 community leaders; a working group of 39 employees, families, and community partners; and a student group of 22 representatives from every high school and special program in the district — 91 individuals total — worked over a period of two months to develop priorities, recommend action steps, and identify success factors.

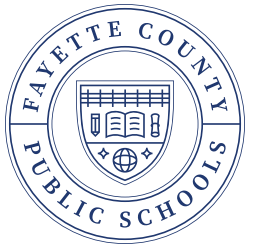
From there, principals and district leaders worked to refine the plan, consult data, research best practices, and build out strategies. Born of 132 community meetings, 90 input sessions, and 17,071 survey responses, the 2022-29 strategic plan aptly titled “A New Way Forward” was formally adopted by the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

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

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

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

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



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

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





# Portrait of a Graduate



## Lifelong Learner

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



## Civically Engaged and Culturally Responsive

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



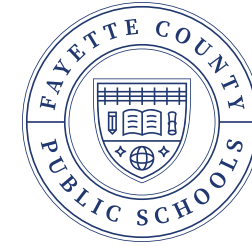
## Future and Life Ready

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



## Reflective and Resilient

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



# The Budget and Finance Cycle

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

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

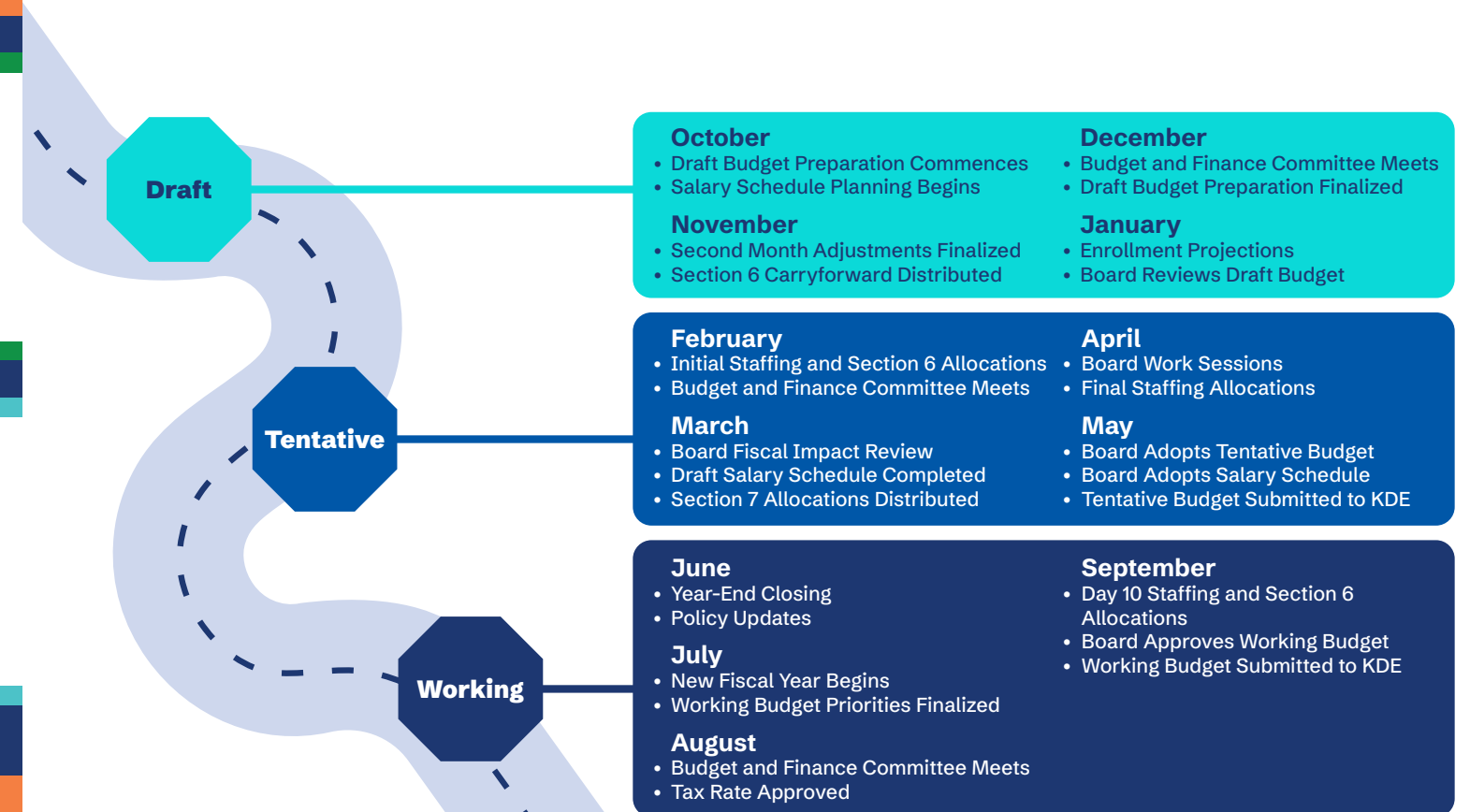
**A Draft Budget is reviewed in January.**

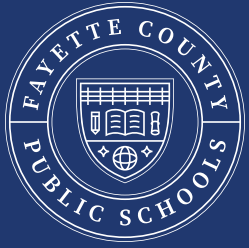
**A Tentative Budget is adopted in May.**

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

## Budget Timeline

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





# The Big Picture

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

## Budgeting Requires:



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



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



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



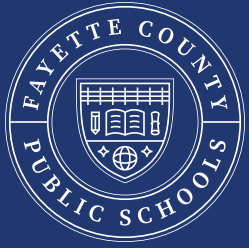
**Forecasting:** Throughout each budget cycle, the Fayette County Board of Education must plan for growth and challenges. Areas that are important to evaluate during each cycle include fluctuations in student enrollment, demographic shifts, and changes to state or federal funding which enable the district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



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

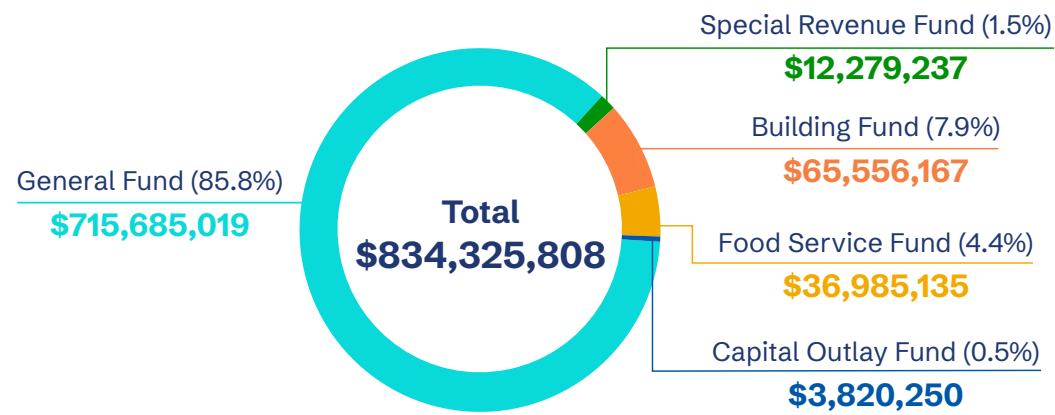


**Resource Allocation:** Public schools in Kentucky are primarily funded by federal and state grants, state allocations through the SEEK formula, and local dollars from occupational license taxes, utility taxes, motor vehicle taxes, and property taxes. Local school boards are responsible for setting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



# Fayette County Public Schools 2025-26 Tentative Budget

Funds are required to be separated into different accounts according to Kentucky Revised Statutes and the Kentucky Department of Education regulations.



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

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

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

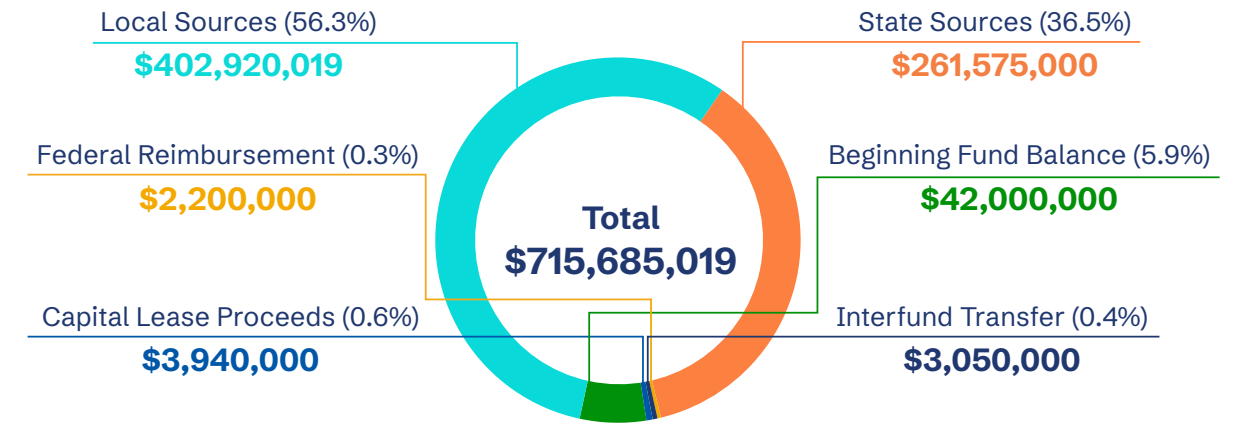
**Building Fund:** These funds are to be used only for debt service, new facilities, major renovations of existing school facilities, purchase of land if approved by the Commissioner of Education, and energy conservation measures.

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



# District Revenue Sources: Where Does the Money Come From?

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



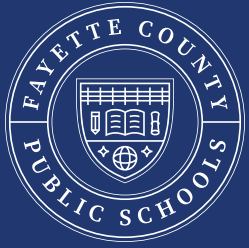
**Beginning Fund Balance:** This is the residual carryforward with which school districts begin the school year and includes funds available for future expenditures. For the General Fund, this amount includes the district's contingency fund, which is held in reserve in case of unforeseen expenditures.

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

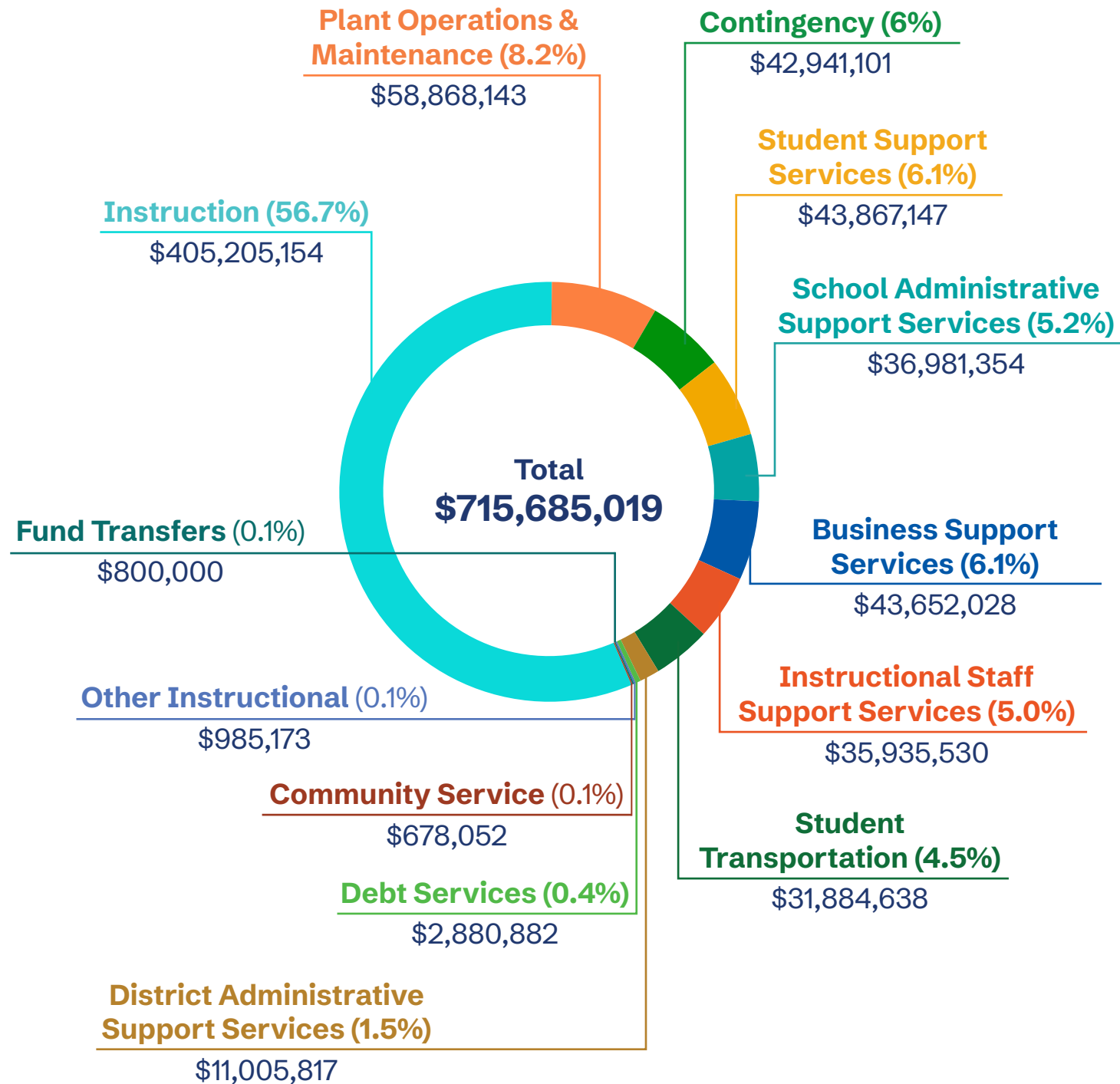
**Revenue from State Sources:** For General Fund, this allocation reflects revenue distributed to local school districts through a funding formula called the Support Education Excellence in Kentucky (SEEK). The amount districts receive is based upon prior year adjusted average daily attendance and other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

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

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



# District Expenditures: Where Does the Money Go?



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

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

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

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

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

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

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

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

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

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

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

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

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



**Powerful Partnerships**

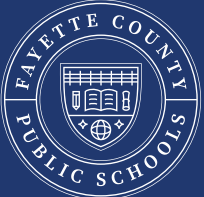
**High-Demand Career Pathways**

**Research and Development Hub**

**Industry-Recognized Certifications**

**Leading-Edge Technologies**

# Coming in Fall 2025: The Hub for Innovative Learning & Leadership



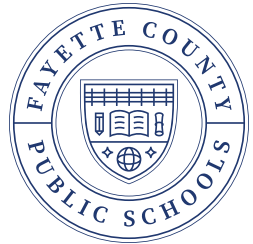
Innovation meets opportunity at The HILL, the newest Career and Technical Education (CTE) center in Fayette County. This state-of-the-art facility merges Southside and Eastside into one unified location where students, local industry, and the community thrive, tackling challenges with cutting-edge technology. By bridging education and innovation, we empower students with hands-on learning, critical thinking, and leadership skills to make an immediate impact in the workforce or further their education with confidence and purpose. Designed to serve as more than a school, The HILL is a hub for collaboration across the Lexington community.

Offering 19 high-demand career pathways, The HILL responds to both regional priorities and global opportunities. Programming is organized across three key areas: Technical Trades & Public Service, Advanced Technology & Engineering, and Healthcare & Human Services. These pathways are developed in collaboration with industry partners to ensure learning stays relevant and aligned with current trends. With access to advanced equipment and emerging technologies, students engage in hands-on, project-based experiences that build practical skills, foster

innovation, and develop the adaptability needed to contribute in settings ranging from local startups to global enterprises.

At The HILL, students don't just prepare for the future; they are already shaping it. Dual credit opportunities with post-secondary partners allow students to earn college credit while still in high school, accelerating their academic journey. Pathways align with industry-recognized certifications to ensure students graduate with valuable qualifications, ready to make meaningful contributions in their chosen fields.

The HILL fosters a culture of curiosity where students are encouraged to experiment, iterate, and bring ideas to life. It serves as a research and development hub, offering opportunities to work alongside industry professionals on authentic problem-solving that mirrors collaborative environments found in industry. These experiences provide learners with the opportunity to build expertise— all within an environment designed to foster innovation and drive impact.



## Coming in Fall 2025 Mary E. Britton Middle School

Mary E. Britton Middle School is situated on the historic grounds of the former Hamburg Farms in eastern Fayette County. As the district's largest middle school, the facility is designed with expansive collaborative spaces, a state-of-the-art agricultural science lab, and a fully equipped health sciences lab. Additionally, students have access to specialized areas for visual and digital arts, as well as dedicated spaces for band, orchestra, and vocal music.

The building is also environmentally conscious, standing among the most energy-efficient facilities in the state. Set to open in August 2025, Mary E. Britton Middle School is expected to accommodate 1,200 students by 2027.

### Community Partnerships

- Baptist Health
- Kentucky State University
- University of Kentucky
- Benchmark Mortgage
- Costco
- Martin & Bayley, Inc.
- Macedonia Christian Church
- University of Kentucky Federal Credit Union
- Whitaker Family YMCA

### Student Opportunities for Industry Certifications & Memberships

- Babysitting Certification
- AED, CPR and First Aid Certification
- 4H Membership
- FFA Membership
- Food Handling Certification

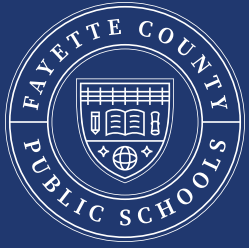
## Who is Mary E. Britton?

Mary Ellen Britton (1855–1925) was an American physician, educator, suffragist, journalist and civil rights activist from Lexington, KY. Britton was an original member of the Kentucky Negro Education Association, which formed in 1877. She was president of the Lexington Woman's Improvement Club and later served

as a charter member of the Ladies Orphan Society which founded the Colored Orphan Industrial Home in Lexington, in 1892. During her lifetime she accomplished many things through the obstacles she faced. After teaching in Lexington public schools, she worked as a doctor from her home in Lexington. She

specialized in hydrotherapy, electrotherapy and massage; and, she was officially granted her license to practice medicine in Lexington, Kentucky in 1902, making her the first woman doctor to be licensed in Lexington.





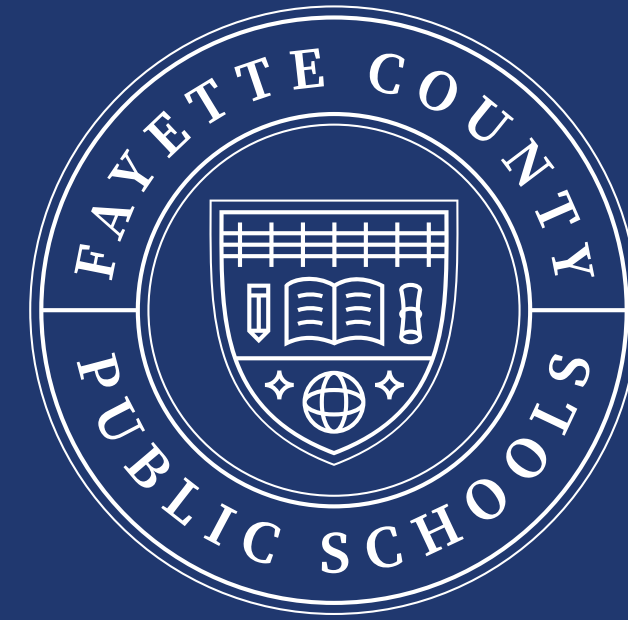
# New Opportunities in Current Schools

In the fall of 2024, FCPS was one of only 12 school districts nationally to receive the prestigious and highly competitive Magnet Schools Assistance Program (MSAP) grant from the U.S. Department of Education. A \$15 million five-year grant, the money will establish the following program themes at three schools:

- Breckinridge Elementary:** Innovative Leadership and Civic Engagement Magnet
- Crawford Middle School:** Leadership Academy for Literacies and Civic Engagement
- Harrison Elementary:** Visual, Performing, and Digital Arts Magnet

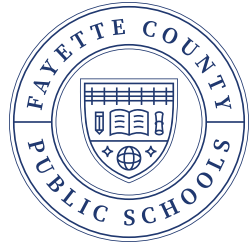
By implementing the Visual, Performing, and Digital Arts Magnet at Harrison, FCPS will establish an arts-specific pathway between Harrison and the existing Visual and Performing Arts program at Lexington Traditional Magnet School (LTMS).

Collectively, Breckinridge Elementary and Crawford Middle will create a civic engagement and leadership pathway that spans preschool through eighth grade. Programming will be built with the help of strong partnerships with community and state organizations to make real-world connections for students. The new offering aligns with the district's Portrait of a Graduate, which promises families that the experiences their children receive in FCPS will equip them to be active and informed citizens who are prepared for success in various fields of study and professions.



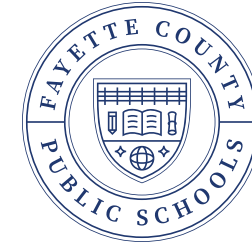
# Revenue





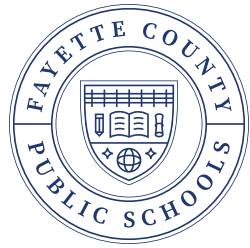
# Revenue General Fund 2025-26

Revenues	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
<b>Revenue Beginning Balance</b>	91,592,335.97	82,507,209.57	42,000,000	42,000,000	-
<b>REVENUE FROM LOCAL SOURCES</b>					
General Real/Tangible Property Tax	236,427,889.82	243,009,137.09	250,235,390	267,700,000	17,464,610
PSC Real/Tangible Property Tax	7,097,119.37	11,635,589.91	9,642,000	10,500,000	858,000
Delinquent Property Tax	677,327.94	1,325,545.10	700,000	1,100,000	400,000
Motor Vehicle Tax	16,213,900.39	17,470,029.61	17,000,000	19,500,000	2,500,000
Utilities Tax	26,070,570.63	24,690,316.29	25,000,000	24,500,000	(500,000)
Occupational License Tax	49,023,602.74	52,839,730.06	54,000,000	73,000,000	19,000,000
Omitted Property Tax	1,443,895.67	1,568,995.82	1,400,000	1,000,000	(400,000)
Revenue in Lieu of Taxes	29,148.73		40,000	40,000	-
Tuition from individuals			35,000	35,000	-
Tuition from KY LSD			20,000	20,000	-
Interest Income	5,483,734.01	6,919,731.37	6,800,000	4,000,000	(2,800,000)
Building Rental	68,644.58	96,438.95	20,000	75,000	55,000
Bus Rental	2,370,726.95	1,298,373.32	1,000,000	100,000	(900,000)
Contributions/Donations	13,050.00		5,000	5,000	-
Gain/Loss on Sale of Assets			6,000	6,000	-
Miscellaneous Revenue	3,587,505.28	8,411,635.80	3,500,000	639,019	(2,860,981)
Other Reimbursements	942,180.24	1,475,532.89	800,000	700,000	(100,000)
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>349,449,296.35</b>	<b>370,741,056.21</b>	<b>370,203,390</b>	<b>402,920,019</b>	<b>32,716,629</b>
<b>REVENUE FROM STATE SOURCES</b>					
SEEK Program	95,113,000.00	89,654,573.00	95,000,000	107,285,000	12,285,000
Vocational Transportation	1,101,669.00	612,094.00	500,000	500,000	-
KSB/KSD Transportation Reimbursement		4,332.00		-	-
Nat'l Board Certification Reimbursement	354,000.00	342,995.00	340,000	340,000	-



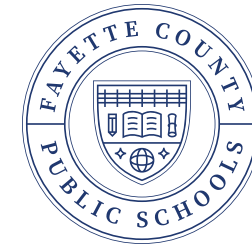
# Revenue General Fund 2025-26

Revenues (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
Speech Language Path Reimbursement	62,001.00			-	-
Telecommunications Tax (restr. state rev.)	1,016,234.28	1,100,934.40	1,000,000	1,000,000	-
Revenue for/On Behalf Payments	179,242,925.71	153,424,136.10	152,000,000	152,450,000	450,000
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>276,889,829.99</b>	<b>245,139,064.50</b>	<b>248,840,000</b>	<b>261,575,000</b>	<b>12,735,000</b>
<b>FEDERAL REIMBURSEMENT</b>					
Medicaid Reimbursement	973,844.17	893,277.57	1,200,000	2,200,000	1,000,000
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>973,844.17</b>	<b>893,277.57</b>	<b>1,200,000</b>	<b>2,200,000</b>	<b>1,000,000</b>
<b>INTERFUND TRANSFERS</b>					
Fund Transfer	841,648.00	677,018.16			-
Indirect Costs Transfer	14,299,577.98	10,272,048.64	5,000,000	3,050,000	(1,950,000)
<b>TOTAL INTERFUND TRANSFERS</b>	<b>15,141,225.98</b>	<b>10,949,066.80</b>	<b>5,000,000</b>	<b>3,050,000</b>	<b>(1,950,000)</b>
<b>PROCEEDS FROM SALE OF EQUIPMENT</b>					
Sale of Equipment	27,325.00				-
<b>TOTAL INTERFUND TRANSFERS</b>	<b>27,325.00</b>	<b>- .00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL LEASE PROCEEDS</b>					
Capital Lease Proceeds		8,139,009.00	3,940,000	3,940,000	-
<b>TOTAL CAPITAL LEASE PROCEEDS</b>	<b>- .00</b>	<b>8,139,009.00</b>	<b>3,940,000</b>	<b>3,940,000</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>734,073,857.46</b>	<b>718,368,683.65</b>	<b>671,183,390</b>	<b>715,685,019</b>	<b>44,501,629</b>



# Revenue Special Revenue Fund 2025-26

Revenues	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
Revenue Beginning Balance	1,678,580.87	2,548,676.78		
<b>REVENUE FROM LOCAL SOURCES</b>				
Tuition from Individuals		91,520.00	-	
Interest Income				
Non-Reimb Vending Machine Program	7,090.08	4,666.64		
Other Student Activity Income				
Other Revenue from Local Source				
Other	808,284.10	794,505.14	-	
Contributions/Donations	200,281.22	261,408.38	-	
Miscellaneous Revenue	68,219.54	478,834.49	-	
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>1,083,875</b>	<b>1,630,935</b>	<b>-</b>	
<b>REVENUE FROM STATE SOURCES</b>				
Seek Program				
Restricted State Revenue	18,982,435.43	19,292,765.07	13,767,472	
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>18,982,435</b>	<b>19,292,765</b>	<b>13,767,472</b>	
<b>FEDERAL REIMBURSEMENT</b>				
Unrestricted Federal Revenue Thru State				
Restricted Direct Federal	118,700.45	104,295.96		
Restricted Federal Thru State	82,703,152.00	76,474,878.21	29,018,309	12,279,237
Federal Revenue Thru Intermediate Source	817,538.24	1,633,339.73		
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>83,639,391</b>	<b>78,212,514</b>	<b>29,018,309</b>	<b>12,279,237</b>
<b>INTERFUND TRANSFERS</b>				
Fund Transfer	805,430.02	754,229.00		
NCLB Transfer - From Title II				
Flex Focus Transfer from ESS	305,297.00	314,194.00		

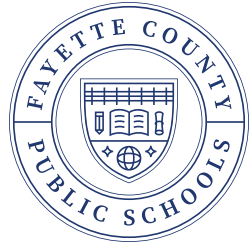


# Revenue Special Revenue Fund 2025-26

Revenues (cont.)	2022-23 (Actual)	2023-24 (Unaudited)	2024-25 (Tentative)	2024-25 (Working)
Flex Focus Transfer from PD				
Flex Focus Transfer from IR				
Flex Focus Transfer from SS				
FF Transfer to FF Operational				
<b>TOTAL FEDERAL REIMBURSEMENT</b>	<b>1,110,727.02</b>	<b>1,068,423.00</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>106,495,009</b>	<b>102,753,313</b>	<b>42,785,781</b>	<b>12,279,237</b>

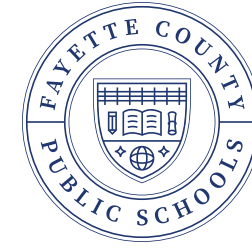
## Capital Outlay Fund 2025-26

Revenues	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
Revenue Beginning Balance	2,109,623.00			
<b>REVENUE FROM LOCAL SOURCES</b>				
Interest Income				
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>REVENUE FROM STATE SOURCES</b>				
SEEK Program	3,835,378.00	3,793,388.00	3,793,388	3,820,250
Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>3,835,378.00</b>	<b>3,793,388.00</b>	<b>3,793,388</b>	<b>3,820,250</b>
<b>INTERFUND TRANSFERS</b>				
Fund Transfer				
<b>TOTAL INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>5,945,001.00</b>	<b>3,793,388.00</b>	<b>3,793,388</b>	<b>3,820,250</b>



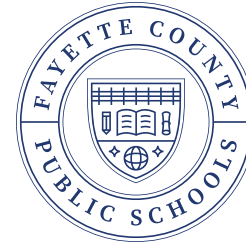
# Revenue Building Fund 2025-26

Revenues	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
Revenue Beginning Balance	3,053,670.00	1,969,131.34		
<b>REVENUE FROM LOCAL SOURCES</b>				
General Real/Tangible Property Tax	51,864,793.00	53,011,582.00	53,011,581	62,377,812
PSC Real/Tangible Property Tax	1,035,796.00	1,162,156.00	1,162,157	1,878,355
Delinquent Property Tax				
Motor Vehicle Tax	1,349,610.00	1,331,148.09	1,323,379	1,300,000
Interest Income				
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>54,250,200.00</b>	<b>55,504,886.09</b>	<b>55,497,117</b>	<b>65,556,167</b>
<b>REVENUE FROM STATE SOURCES</b>				
Restricted State Revenue				
<b>TOTAL REVENUE FROM STATE SOURCES</b>				
<b>INTERFUND TRANSFERS</b>				
Fund Transfer				
Indirect Costs Transfer				
Sale of Land and Improvements				
Loss Comp - Land & Improvements				
Sale of Buildings				
Loss Comp - Buildings				
Sale of Equipment Etc				
Loss Comp - Equipment Etc				
<b>TOTAL INTERFUND TRANSFERS</b>				
<b>TOTAL REVENUE</b>	<b>57,303,870.00</b>	<b>57,474,017.43</b>	<b>55,497,117</b>	<b>65,556,167</b>

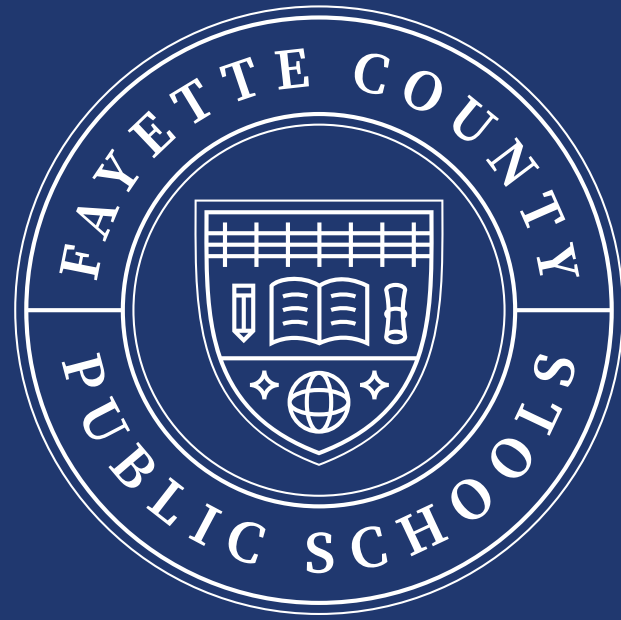
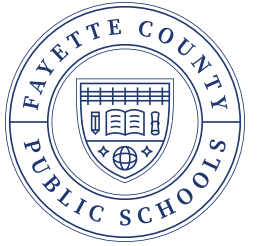


# Revenue Food Service Fund 2025-26

Revenues	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2024-25 (Tentative)	Difference
Revenue Beginning Balance	5,186,246	4,565,083	4,565,083	905,000	(3,660,083)
<b>REVENUE FROM LOCAL SOURCES</b>					
Interest Income					0
Reimbursement Lunch	14,460	7,146	12,000	10,000	(2,000)
Reimbursement Breakfast	1,632	767	2,000	50,000	48,000
Non-Reimbursable A La Carte Prg	308,624	367,910	600,000	600,000	0
Non-Reimbursable Other Food Prg	2,737,312	2,367,250	3,500,000	3,339,811	(160,189)
Food Service Rebates	1,609	3,805	8,000	8,000	0
Miscellaneous Revenue	118,814	184,558	250,000	250,000	0
Return for Insufficient Checks	(409)	33	1,267	1,000	(267)
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b>3,182,042</b>	<b>2,931,469</b>	<b>4,373,267</b>	<b>4,258,811</b>	<b>(114,456)</b>
<b>REVENUE FROM STATE SOURCES</b>					
Restricted State Revenue	219,445	215,778	260,000	275,000	15,000
Revenue for/On Behalf Payments	1,614,357	1,979,821	1,700,000	2,175,000	475,000
<b>TOTAL REVENUE FROM STATE SOURCES</b>	<b>1,833,802</b>	<b>2,195,599</b>	<b>1,960,000</b>	<b>2,450,000</b>	<b>490,000</b>
<b>FEDERAL SOURCES</b>					
Restricted Federal thru State	24,709,518	24,755,158	22,892,200	27,371,324	4,479,124
Donated Commodities	2,000,277	1,751,415	2,300,000	2,000,000	(300,000)
<b>TOTAL FEDERAL SOURCES</b>	<b>26,709,795</b>	<b>26,506,573</b>	<b>25,192,200</b>	<b>29,371,324</b>	<b>4,179,124</b>
<b>TOTAL REVENUE</b>	<b>36,911,885</b>	<b>36,198,725</b>	<b>36,090,550</b>	<b>36,985,135</b>	<b>894,585</b>

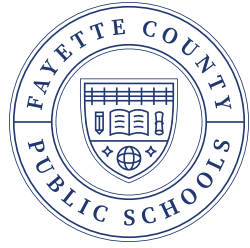


# Expenditures General Fund 2025-26



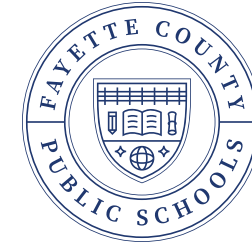
# Expenditures

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
<b>INSTRUCTION</b>					
Salaries Personnel Services	212,814,408.04	243,683,021.18	243,635,557	254,229,750	10,594,193
Employee Benefits	15,900,000.81	17,174,811.22	16,716,781	16,344,529	(372,252)
On Behalf	159,530,351.13	128,191,910.24	128,630,000	130,007,675	1,377,675
Purchased Profess & Technical Services	455,667.97	294,775.58	68,257	342,160	273,903
Purchased Property Services	139,250.34	182,219.52	33,790	163,700	129,910
Other Purchased Services	179,160.07	171,850.90	115,145	155,231	40,086
Supplies & Materials	3,255,035.01	4,876,044.58	2,754,706	2,729,903	(24,803)
Property	65,624.58	113,056.03	119,413	533,224	413,811
Miscellaneous	203,781.82	209,432.20	450,478	698,982	248,504
Other Uses of Funds			0	0	0
<b>TOTAL INSTRUCTION</b>	<b>392,543,279.77</b>	<b>394,897,121.45</b>	<b>392,524,126</b>	<b>405,205,154</b>	<b>12,681,028</b>
<b>STUDENT SUPPORT SERVICES</b>					
Salaries Personnel Services	27,902,217.81	30,755,081.39	31,127,416	32,475,118	1,347,702
Employee Benefits	1,632,077.00	1,716,066.08	1,797,913	1,819,772	21,859
On Behalf	4,211,017.98	5,269,467.55	5,200,000	4,552,599	(647,401)
Purchased Profess & Technical Services	3,051,632.33	3,642,314.72	3,146,711	4,906,755	1,760,044
Purchased Property Services	250.00	26,644.23	455	250	(205)
Other Purchased Services	19,520.10	23,518.00	43,571	46,775	3,204
Supplies & Materials	139,977.83	64,817.02	75,058	60,303	(14,755)
Property	850.92		0	0	0
Miscellaneous		2,860.71	860	5,575	4,715
Other Uses of Funds			0	0	0
<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>36,957,543.97</b>	<b>41,500,769.70</b>	<b>41,391,984</b>	<b>43,867,147</b>	<b>2,475,163</b>
<b>INSTR. STAFF SUPPORT SERVICES</b>					



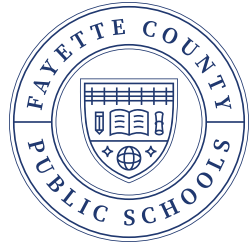
# Expenditures General Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
Salaries Personnel Services	15,953,837.44	19,079,739.86	20,495,539	18,317,741	(2,177,798)
Employee Benefits	1,294,671.68	1,397,326.24	1,652,992	1,407,077	(245,915)
On Behalf	2,491,492.06	3,269,055.57	3,270,000	5,362,469	2,092,469
Purchased Profess & Technical Services	1,458,827.75	2,040,134.13	1,787,046	2,222,015	434,969
Purchased Property Services	79,860.04	117,760.04	80,886	61,713	(19,173)
Other Purchased Services	168,079.70	342,886.69	388,118	1,043,227	655,109
Supplies & Materials	3,035,033.65	5,002,844.33	3,596,210	7,104,746	3,508,536
Property	661,852.63	144,888.93	184,894	183,756	(1,138)
Miscellaneous	92,895.72	134,991.10	157,280	232,786	75,506
Other Uses of Funds			0	0	0
<b>TOTAL INSTR. STAFF SUPPORT SERVICES</b>	<b>25,236,550.67</b>	<b>31,529,626.89</b>	<b>31,612,965</b>	<b>35,935,530</b>	<b>4,322,565</b>
<b>DISTRICT ADMIN SUPPORT SERVICES</b>					
Salaries Personnel Services	2,803,658.94	3,347,232.94	3,402,670	3,409,816	7,146
Employee Benefits	328,306.96	601,138.95	321,077	322,166	1,089
On Behalf	422,477.29	573,503.13	500,000	500,000	0
Purchased Profess & Technical Services	5,753,156.84	5,878,912.53	2,907,331	5,746,532	2,839,201
Purchased Property Services	38,182.50	20,794.06	129,300	26,550	(102,750)
Other Purchased Services	225,259.89	227,755.01	175,252	167,347	(7,905)
Supplies & Materials	1,392,662.91	655,415.02	520,535	684,906	164,371
Property	57,614.62	1,486.79	16,750	17,100	350
Miscellaneous	267,931.38	54,637.32	218,700	131,400	(87,300)
Other Uses of Funds			2,000		(2,000)
<b>TOTAL DISTR. ADMIN SUPPORT SERVICES</b>	<b>11,289,251.33</b>	<b>11,360,875.75</b>	<b>8,193,615</b>	<b>11,005,817</b>	<b>2,812,202</b>
<b>SCHOOL ADMIN SUPPORT SERVICES</b>					
Salaries Personnel Services	26,137,514.46	28,900,456.17	28,956,663	28,955,469	(1,194)
Employee Benefits	3,228,038.14	3,239,100.28	3,118,410	2,713,409	(405,001)
On Behalf	3,940,243.70	4,950,607.47	4,200,000	3,575,023	(624,977)



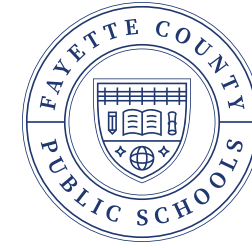
# Expenditures General Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
Purchased Profess & Technical Services	27,141.87	30,055.47	37,640	28,042	(9,598)
Purchased Property Services	547,243.62	652,033.28	569,708	567,447	(2,261)
Other Purchased Services	47,780.06	46,951.48	87,642	59,857	(27,785)
Supplies & Materials	576,247.20	373,272.88	470,663	398,556	(72,107)
Property	21,101.50	30,011.00	62,261	21,090	(41,171)
Miscellaneous	15,848.38	37,567.24	641,560	662,461	20,901
Other Uses of Funds			0	0	0
<b>TOTAL SCHOOL ADMIN SUPP. SERVICES</b>	<b>34,541,158.93</b>	<b>38,260,055.27</b>	<b>38,144,548</b>	<b>36,981,354</b>	<b>(1,163,194)</b>
<b>BUSINESS SUPPORT SERVICES</b>					
Salaries Personnel Services	13,799,360.33	17,692,328.64	16,254,137	16,721,815	467,678
Employee Benefits	5,029,453.15	5,015,732.18	2,450,700	5,131,626	2,680,926
On Behalf	2,080,348.77	3,031,341.41	3,000,000	3,000,000	0
Purchased Profess & Technical Services	3,518,085.51	3,219,821.97	2,500,000	3,394,833	894,833
Purchased Property Services	5,879,977.96	1,270,661.91	1,260,849	1,165,825	(95,024)
Other Purchased Services	6,253,268.39	6,016,785.61	5,000,000	9,537,408	4,537,408
Supplies & Materials	8,980,267.77	7,012,672.81	1,995,105	4,145,596	2,150,491
Property	2,166,721.99	1,322,944.93	1,530,108	554,925	(975,183)
Miscellaneous	21,052.10	35,127.82	68,497	0	(68,497)
Other Uses of Funds			0	0	0
<b>TOTAL BUSINESS SUPPORT SERVICES</b>	<b>47,728,535.97</b>	<b>44,617,417.28</b>	<b>34,059,396</b>	<b>43,652,028</b>	<b>9,592,632</b>
<b>PLANT OPERATION &amp; MAINTENANCE</b>					
Salaries Personnel Services	22,175,929.13	24,906,215.52	24,453,969	25,396,930	942,961
Employee Benefits	6,638,215.43	6,803,823.85	6,221,100	6,273,673	52,573
On Behalf	3,348,688.11	4,267,343.43	4,000,000	2,558,293	(1,441,707)
Purchased Profess & Technical Services	1,457,616.89	1,973,679.43	923,901	685,445	(238,456)



# Expenditures General Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
Purchased Property Services	11,029,086.85	10,155,404.68	6,708,454	5,944,906	(763,548)
Other Purchased Services	18,740.15	17,219.38	197,270	160,449	(36,821)
Supplies & Materials	14,843,265.66	13,466,387.81	7,115,689	15,782,715	8,667,026
Property	3,189,264.13	2,271,262.15	2,207,970	1,974,997	(232,973)
Miscellaneous	111,698.70	149,880.47	101,709	90,735	(10,974)
Other Uses of Funds			0	0	0
<b>TOTAL PLANT OPERATION &amp; MAINT.</b>	<b>62,812,505.05</b>	<b>64,011,216.72</b>	<b>51,930,061</b>	<b>58,868,143</b>	<b>6,938,082</b>
<b>STUDENT TRANSPORTATION</b>					
Salaries Personnel Services	18,201,783.99	19,980,495.48	15,153,828	20,829,537	5,675,709
Employee Benefits	5,460,762.93	5,404,211.65	3,860,404	4,481,815	621,411
On Behalf	2,747,735.69	3,423,387.87	3,200,000	2,443,941	(756,059)
Purchased Profess & Technical Services	66,769.10	134,279.83	185,500	102,000	(83,500)
Purchased Property Services	63,508.43	79,253.63	75,987	115,500	39,513
Other Purchased Services	297,411.59	155,511.31	229,000	189,900	(39,100)
Supplies & Materials	3,554,242.22	3,911,803.60	2,975,890	3,381,695	405,805
Property	618,976.27	10,187,519.00	45,980	320,000	274,020
Miscellaneous	9,607.87	23,306.90	10,000	20,250	10,250
Other Uses of Funds			0	0	0
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>31,020,798.09</b>	<b>43,299,769.27</b>	<b>25,736,589</b>	<b>31,884,638</b>	<b>6,148,049</b>
<b>OTHER INSTRUCTIONAL</b>					
Salaries Personnel Services	358,299.16	560,523.75	565,626	597,279	31,653
Employee Benefits	51,398.22	116,887.86	136,464	135,476	(988)
On Behalf				0	0
Purchased Profess & Technical Services	139,939.03	139,084.68	140,338	191,713	51,375
Purchased Property Services		900.00	0	0	0
Other Purchased Services	7,419.01	26,613.06	10,676	32,040	21,364
Supplies & Materials	98,268.01	106,640.51	30,775	28,665	(2,110)



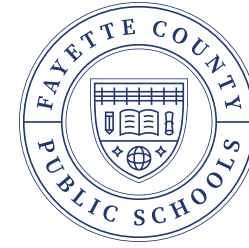
# Expenditures General Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
Property					0
Miscellaneous					0
Other Uses of Funds					0
<b>TOTAL OTHER INSTRUCTIONAL</b>	<b>655,323.43</b>	<b>950,649.86</b>	<b>883,879</b>	<b>985,173</b>	<b>101,294</b>
<b>FOOD SERVICE OPERATION</b>					
Salaries Personnel Services					0
Employee Benefits					0
<b>TOTAL FOOD SERVICE OPERATION</b>			<b>0</b>	<b>0</b>	
<b>COMMUNITY SERVICES</b>					
Salaries Personnel Services	320,125.65	361,514.76	322,233	421,877	99,644
Employee Benefits	18,109.74	21,160.08	16,994	17,320	326
On Behalf					0
Purchased Profess & Technical Services	10,755.85	13,775.92	12,800	9,900	(2,900)
Purchased Property Services	432.79		1,000	900	(100)
Other Purchased Services	7,258.11	3,631.23	12,000	9,450	(2,550)
Supplies & Materials	403,968.01	45,731.14	250,000	18,605	(231,395)
Property			1,200	200,000	198,800
Miscellaneous			0	0	0
Other Uses of Funds			0	0	0
<b>TOTAL COMMUNITY SERVICE</b>	<b>760,650.15</b>	<b>445,813.13</b>	<b>616,227</b>	<b>678,052</b>	<b>61,825</b>
<b>DEBT SERVICE</b>					
Miscellaneous	2,423,261.59	3,450,042.77	1,685,000	2,880,882	1,195,882
<b>TOTAL DEBT SERVICE</b>	<b>2,423,261.59</b>	<b>3,450,042.77</b>	<b>1,685,000</b>	<b>2,880,882</b>	<b>1,195,882</b>
<b>FUND TRANSFERS</b>					
Other Uses of Funds	5,597,788.94	754,229.00	800,000	800,000	0
<b>TOTAL FUND TRANSFERS</b>	<b>5,597,788.94</b>	<b>754,229.00</b>	<b>800,000</b>	<b>800,000</b>	<b>0</b>



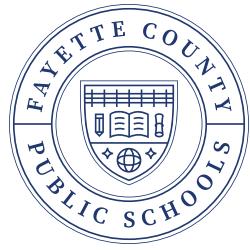
# Expenditures General Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
<b>CONTINGENCY</b>					
Contingency			43,605,000	42,941,101	(663,899)
<b>TOTAL CONTINGENCY</b>	0.00	0.00	43,605,000	42,941,101	(663,899)
<b>TOTAL EXPENDITURES</b>	<b>651,566,647.89</b>	<b>675,077,587.09</b>	<b>671,183,390</b>	<b>715,685,019</b>	<b>44,501,629</b>



# Expenditures Special Revenue Fund 2025-26

Expenditures	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
<b>INSTRUCTION</b>				
Salaries Personnel Services	30,460,914.79	22,272,724.95	26,272,398	
Employee Benefits	8,476,498.01	6,123,206.84	3,841,046	
On Behalf	- .00			
Purchased Profess & Technical Services	3,222,914.31	2,282,877.11	2,803,428	
Purchased Property Services	234,158.40	261,657.03	25,000	
Other Purchased Services	1,322,577.15	1,552,353.09	781,486	
Supplies & Materials	13,664,767.49	9,156,991.70	4,582,305	
Property	1,336,853.33	1,859,201.60	175,000	
Miscellaneous	318,342.12	761,298.54	86,500	
<b>TOTAL INSTRUCTION</b>	<b>59,037,025.60</b>	<b>44,270,310.86</b>	<b>38,567,163</b>	
<b>STUDENT SUPPORT SERVICES</b>				
Salaries Personnel Services	1,941,583.05	1,652,969.74	280,945	
Employee Benefits	621,142.58	541,406.98	107,309	
On Behalf				
Purchased Profess & Technical Services	43,266.00	14,373.54	45,865	
Purchased Property Services				
Other Purchased Services	16,123.91	6,916.06		
Supplies & Materials	39,311.75	28,992.90		
Property	64,748.90			
Miscellaneous	51,216.00	24,492.76		
<b>TOTAL STUDENT SUPPORT SERVICES</b>	<b>2,777,392.19</b>	<b>2,269,151.98</b>	<b>434,119</b>	
<b>INSTR. STAFF SUPPORT SERVICES</b>				
Salaries Personnel Services	3,516,804.38	4,383,954.02	1,087,000	11,529,237
Employee Benefits	1,042,186.54	1,264,877.33	57,068	



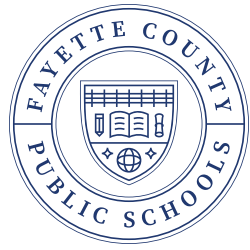
# Expenditures Special Revenue Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
On Behalf				
Purchased Profess & Technical Services	1,504,263.32	699,744.49	100,000	
Purchased Property Services	17,572.00	459,321.36		
Other Purchased Services	221,142.99	1,258,439.81		
Supplies & Materials	5,397,317.28	3,941,424.28	82,448	
Property	41,430.00	1,376,530.62	100,000	
Miscellaneous	11,729.95	30,424.91		
<b>TOTAL INSTR. STAFF SUPPORT SERVICES</b>	<b>11,752,446.46</b>	<b>13,414,716.82</b>	<b>1,426,516</b>	<b>11,529,237</b>
<b>DISTRICT ADMIN SUPPORT SERVICES</b>				
Salaries Personnel Services		103,343.45		
Employee Benefits		21,049.53		
On Behalf				
Purchased Profess & Technical Services	102,254.14	49,365.59		
Purchased Property Services	123,610.48	287,626.52		
Other Purchased Services	74,593.18	46,799.32		
Supplies & Materials	4,517,154.38	10,758,017.09		
Property		13,528.93		
Miscellaneous				
<b>TOTAL DISTRICT ADMIN SUPP. SERVICES</b>	<b>4,817,612.18</b>	<b>11,279,730.43</b>		
<b>SCHOOL ADMIN SUPPORT SERVICES</b>				
Salaries Personnel Services	52,072.04	16,548.05		
Employee Benefits	13,987.51	772.10		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services				
Supplies & Materials				



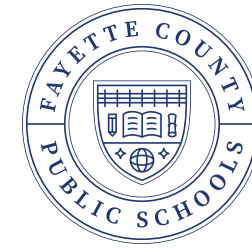
# Expenditures Special Revenue Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
Property				
Miscellaneous				
<b>TOTAL SCHOOL ADMIN SUPPORT SERVICES</b>	<b>66,059.55</b>	<b>17,320.15</b>		
<b>BUSINESS SUPPORT SERVICES</b>				
Salaries Personnel Services	1,007,759.97	409,974.41		
Employee Benefits	294,306.63	39,634.88		
On Behalf	- .00			
Purchased Profess & Technical Services	535,782.06	1,009,093.55		
Purchased Property Services	22,501.22	88,830.00		
Other Purchased Services	449,074.72	672,208.01		
Supplies & Materials	2,364,118.26	11,171,041.13		
Property	240,331.44	147,754.36		
Miscellaneous		747.04		
Other Uses of Funds				
<b>TOTAL BUSINESS SUPPORT SERVICES</b>	<b>4,913,874.30</b>	<b>13,539,283.38</b>		
<b>PLANT OPERATION &amp; MAINTENANCE</b>				
Salaries Personnel Services	260,216.99	331,455.09		
Employee Benefits	80,654.69	94,215.84		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services	8,782.00	158.94		
Supplies & Materials	1,253.00			
Property	63,384.00			
Miscellaneous				



# Expenditures Special Revenue Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
Other Uses of Funds				
<b>TOTAL PLANT OPERATION &amp; MAINT.</b>	414,290.68	425,829.87		
<b>STUDENT TRANSPORTATION</b>				
Salaries Personnel Services	333,587.57	90,445.15		
Employee Benefits	91,402.86	24,151.25		
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services				
Supplies & Materials	11,872.94			
Property				
Miscellaneous				
Other Uses of Funds				
<b>TOTAL STUDENT TRANSPORTATION</b>	436,863.37	114,596.40		
<b>FOOD SERVICE OPERATION</b>				
Salaries Personnel Services	- .00			
Employee Benefits	27,468.90			
On Behalf				
Purchased Profess & Technical Services				
Purchased Property Services				
Other Purchased Services				
Supplies & Materials				
Property				
Miscellaneous				
<b>TOTAL FOOD SERVICE OPERATION</b>	27,468.90	- .00		
<b>DAY CARE OPERATIONS</b>				
Salaries Personnel Services	844,977.96	615,350.37		



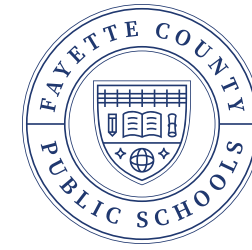
# Expenditures Special Revenue Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
Employee Benefits	172,921.04	108,913.74		
Purchased Profess & Technical Services		9,070.00		
Purchased Property Services		3,005.60		
Supplies & Materials	99,786.11	51,417.42		
Property	6,122.90	199.99		
<b>TOTAL DAY CARE OPERATIONS</b>	1,123,808.01	787,957.12		
<b>COMMUNITY SERVICES</b>				
Salaries Personnel Services	3,437,335.31	3,830,695.93	30,017	
Employee Benefits	298,743.87	366,020.58	1,455	
On Behalf				
Purchased Profess & Technical Services	343,037.43	163,139.91	47,882	
Purchased Property Services	2,037.43	23,299.00		
Other Purchased Services	65,113.75	98,204.67	34,294	
Supplies & Materials	871,046.07	864,780.64	217,064	
Property	8,615.53	51,139.00		
Miscellaneous	77,077.55	26,322.40	27,271	
<b>TOTAL COMMUNITY SERVICE</b>	5,103,006.94	5,423,602.13	357,983	
<b>FUND TRANSFERS</b>				
Other Uses of Funds	13,476,483.99	9,429,070.79	2,000,000	750,000
<b>TOTAL FUND TRANSFERS</b>	13,476,483.99	9,429,070.79	2,000,000	750,000
<b>TOTAL EXPENDITURES</b>	<b>103,946,332.17</b>	<b>100,971,569.93</b>	<b>42,785,781</b>	<b>12,279,237</b>



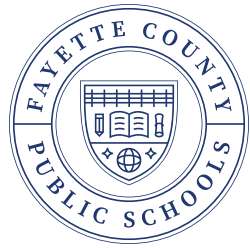
# Expenditures Capital Outlay Fund 2025-26

Expenditures	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
<b>SITE ACQUISITION</b>				
Other Purchased Services				
Property				
<b>TOTAL SITE ACQUISITION</b>	0.00	0.00	0	0
<b>SITE IMPROVEMENT</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL SITE IMPROVEMENT</b>	0.00	0.00	0	0
<b>NEW BUILDING CONSTRUCTION</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL NEW BUILDING CONSTRUCTION</b>	0.00	0.00	0	0
<b>BUILDING RENOVATIONS/ADDITIONS</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL BUILDING RENOVATIONS/ADDIT.</b>	0.00	0.00	0	0
<b>DEBT SERVICE</b>				
Purchased Profes & Tech Services				
Purchased Property Services			736,472	730,106
Miscellaneous			218,684	238,866
Other Uses of Funds				
<b>TOTAL DEBT SERVICE</b>	0.00	0.00	955,156	968,971
<b>FUND TRANSFERS</b>				
Other Uses of Funds	5,945,001.00	3,775,775.28	2,838,231	2,851,279
<b>TOTAL FUND TRANSFERS</b>	5,945,001.00	3,775,775.28	2,838,231	2,851,279
<b>TOTAL EXPENDITURES</b>	<b>5,945,001.00</b>	<b>3,775,775.28</b>	<b>3,793,387</b>	<b>3,820,250</b>



# Expenditures Building Fund 2025-26

Expenditures	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
<b>SITE ACQUISITION</b>				
Purchased Professional and Tech. Services				
Other Purchased Services				
Property				
<b>TOTAL SITE ACQUISITION</b>				
<b>SITE IMPROVEMENT</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL SITE IMPROVEMENT</b>				
<b>NEW BUILDING CONSTRUCTION</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL NEW BUILDING CONSTRUCTION</b>				
<b>BUILDING RENOVATIONS/ADDITIONS</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Property				
<b>TOTAL BUILDING RENOVATIONS/ADDIT.</b>				
<b>DEBT SERVICE</b>				
Purchased Profes & Tech Services				
Purchased Property Services				
Miscellaneous				
Other Uses of Funds				



# Expenditures

## Building Fund 2025-26

Expenditures (cont.)	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)
TOTAL DEBT SERVICE				
<b>FUND TRANSFERS</b>				
Other Uses of Funds	55,334,738.00	43,574,764.87	55,497,117	65,556,167
<b>TOTAL FUND TRANSFER</b>	<b>55,334,738.00</b>	<b>43,574,764.87</b>	<b>55,497,117</b>	<b>65,556,167</b>
<b>TOTAL EXPENDITURES</b>	<b>55,334,738.00</b>	<b>43,574,764.87</b>	<b>55,497,117</b>	<b>65,556,167</b>

## Food Service Fund 2025-26

Expenditures	2022-23 (Actual)	2023-24 (Actual)	2024-25 (Working)	2025-26 (Tentative)	Difference
<b>FOOD SERVICE OPERATIONS</b>					
Salaries Personnel Services	10,696,570	11,555,164	9,533,000	12,959,490	3,426,490
Employee Benefits	3,755,823	1,982,368	2,921,700	3,782,100	860,400
On Behalf	1,614,357	1,979,821	1,700,000	2,080,000	380,000
Purchased Prof and Tech Serv	100,847	14,723	29,000	12,500	(16,500)
Purchased Property Services	458,370	526,760	689,000	453,000	(236,000)
Other Purchased Services	37,595	31,387	57,550	28,195	(29,355)
Supplies & Materials	14,582,999	15,572,017	17,883,300	16,053,850	(1,829,450)
Property	258,486	220,445	1,472,000	114,000	(1,358,000)
Miscellaneous	(392)	5,422	5,000	2,000	(3,000)
<b>TOTAL FOOD SERVICE OPERATIONS</b>	<b>31,504,655</b>	<b>31,888,107</b>	<b>34,290,550</b>	<b>35,485,135</b>	<b>1,194,585</b>
<b>FUND TRANSFERS</b>					
Other Uses of Funds	1,128,391	1,157,172	1,800,000	1,500,000	(300,000)
<b>TOTAL FUND TRANSFERS</b>	<b>1,128,391</b>	<b>1,157,172</b>	<b>1,800,000</b>	<b>1,500,000</b>	<b>(300,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>32,633,046</b>	<b>33,045,279</b>	<b>36,090,550</b>	<b>36,985,135</b>	<b>894,585</b>

