

Budget Comparison

General Fund	2022-23 6/30/2023 Final Audit	2023-24 6/19/2023 Adopted (1)	2023-24 1/22/2024 2nd Budget (2)	Variance (2 to 1)	Percent Change
Revenue					
Local	\$13,520,398	\$12,990,341	\$14,933,748	\$1,943,407	14.96%
State	\$47,667,150	\$45,831,930	\$47,354,695	\$1,522,765	3.32%
Federal	\$4,439,709	\$4,040,109	\$4,099,379	\$59,270	1.47%
Transfers	\$5,283,327	\$5,234,685	\$5,283,486	\$48,801	0.93%
Total Revenue:	\$70,910,584	\$68,097,065	\$71,671,308	\$3,574,243	5.25%
Expenditure					
Instruction:					
Basic Programs	\$33,148,480	\$33,304,980	\$33,489,740	\$184,760	0.55%
Added Needs	\$7,038,051	\$7,325,418	\$7,764,152	\$438,734	5.99%
Total Instruction:	\$40,186,531	\$40,630,398	\$41,253,892	\$623,494	1.53%
Support Services:					
Pupil	\$4,760,443	\$5,247,317	\$5,415,681	\$168,364	3.21%
Support Instruction	\$2,406,814	\$2,269,602	\$2,358,007	\$88,405	3.90%
General Administration	\$5,996,064	\$5,828,669	\$5,851,155	\$22,486	0.39%
Operations & Maint	\$6,478,036	\$6,408,783	\$6,753,305	\$344,522	5.38%
Transportation	\$3,866,328	\$3,635,669	\$3,793,514	\$157,845	4.34%
Central Services	\$2,126,889	\$2,035,833	\$2,308,973	\$273,140	13.42%
Athletics	\$1,484,597	\$1,435,058	\$1,719,460	\$284,402	19.82%
Community Service	\$71,313	\$152,749	\$184,697	\$31,948	20.92%
Non-Public Schools	\$1,563,250	\$2,130,799	\$2,438,151	\$307,352	14.42%
Improvements & Pmt to Other Schools	\$78,570	\$0	\$19,200	\$19,200	#DIV/0!
Transfers Out	\$557,125	\$80,000	\$0	(\$80,000)	-100.00%
Total Support Services:	\$29,389,430	\$29,224,479	\$30,842,143	\$1,617,664	5.54%
Total Expenditures:	\$69,575,961	\$69,854,877	\$72,096,035	\$2,241,158	3.21%
Net Change in Fund Balance	\$1,334,623	(\$1,757,812)	(\$424,727)	\$1,333,085	-75.84%
Fund Balance, July 1	\$9,042,721	\$10,377,344	\$10,377,344		
Projected Fund Bal June 30	\$10,377,344	\$8,619,532	\$9,952,617	\$1,333,085	15.47%
	14.9%	12.3%	13.8%		

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Preschool					
Revenue	\$296,154	\$200,000	\$217,000	\$17,000	8.50%
Expenditure	\$215,071	\$225,767	\$228,583	\$2,816	1.25%
Revenue to Expenditure	\$81,083	(\$25,767)	(\$11,583)	\$14,184	-55.05%
Fund Balance, July 1	\$43,349	\$124,432	\$124,432		
Projected Fund Bal June 30	\$124,432	\$98,665	\$112,849	\$14,184	14.38%
Community Resource Center					
Revenue	\$415,499	\$406,076	\$327,376	(\$78,700)	-19.38%
Expenditure	\$388,784	\$425,368	\$301,005	(\$124,363)	-29.24%
Revenue to Expenditure	\$26,715	(\$19,292)	\$26,371	\$45,663	-236.69%
Fund Balance, July 1	\$76,937	\$103,652	\$103,652		
Projected Fund Bal June 30	\$103,652	\$84,360	\$130,023	\$45,663	54.13%
Food Service					
Revenue	\$2,577,667	\$2,388,207	\$4,534,752	\$2,146,545	89.88%
Expenditure	\$2,700,083	\$2,917,496	\$3,956,556	\$1,039,060	35.61%
Revenue to Expenditure	-\$122,416	(\$529,289)	\$578,196	\$1,107,485	-209.24%
Fund Balance, July 1	\$1,786,936	\$1,664,520	\$1,664,520		
Projected Fund Bal June 30	\$1,664,520	\$1,135,231	\$2,242,716	\$1,107,485	97.56%
Student Activity Fund					
Revenue	\$387,861	\$352,000	\$371,226	\$19,226	5.46%
Expenditure	\$466,059	\$387,365	\$371,100	(\$16,265)	-4.20%
Revenue to Expenditure	-\$78,197	(\$35,365)	\$126	\$35,491	-100.36%
Fund Balance, July 1	\$533,491	\$455,294	\$455,294		
Projected Fund Bal June 30	\$455,294	\$419,929	\$455,420	\$35,491	8.45%
Debt Retirement					
Revenue	\$16,025,177	\$16,462,095	\$17,944,124	\$1,482,029	9.00%
Expenditure	\$16,813,525	\$16,775,918	\$17,869,410	\$1,093,492	6.52%
Revenue to Expenditure	-\$788,348	(\$313,823)	\$74,714	\$388,537	-123.81%
Fund Balance, July 1	\$1,435,153	\$646,805	\$646,805		
Projected Fund Bal June 30	\$646,805	\$332,982	\$721,519	\$388,537	116.68%

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Public Improvement					
Revenue	\$591,164	\$50,000	\$85,000	\$35,000	70.00%
Expenditure	\$280,438	\$700,000	\$1,099,166	\$399,166	57.02%
Revenue to Expenditure	\$310,726	(\$650,000)	(\$1,014,166)	(\$364,166)	56.03%
Fund Balance, July 1	\$2,416,967	\$2,727,693	\$2,727,693		
Projected Fund Bal June 30	\$2,727,693	\$2,077,693	\$1,713,527	(\$364,166)	-17.53%
2020 Building & Site					
Revenue	\$971,050	\$450,000	\$1,108,782	\$658,782	146.40%
Expenditure	\$8,854,594	\$18,000,000	\$18,000,000	\$0	0.00%
Revenue to Expenditure	-\$7,883,544	(\$17,550,000)	(\$16,891,218)	\$658,782	-3.75%
Fund Balance, July 1	\$30,631,972	\$22,748,428	\$22,748,428		
Projected Fund Bal June 30	\$22,748,428	\$5,198,428	\$5,857,210	\$658,782	12.67%
2021 Building & Site					
Revenue	\$631,576	\$300,000	\$400,000	\$100,000	33.33%
Expenditure	\$11,280,668	\$10,325,000	\$10,325,000	\$0	0.00%
Revenue to Expenditure	-\$10,649,092	(\$10,025,000)	(\$9,925,000)	\$100,000	-1.00%
Fund Balance, July 1	\$21,338,796	\$10,689,704	\$10,689,704		
Projected Fund Bal June 30	\$10,689,704	\$664,704	\$764,704	\$100,000	15.04%
2023 Building & Site Series I					
Revenue	\$0	\$0	\$40,129,290	\$40,129,290	#DIV/0!
Expenditure	\$0	\$0	\$2,000,000	\$2,000,000	#DIV/0!
Revenue to Expenditure	\$0	\$0	\$38,129,290	\$38,129,290	#DIV/0!
Fund Balance, July 1	\$0	\$0	\$0		
Projected Fund Bal June 30	\$0	\$0	\$38,129,290	\$38,129,290	#DIV/0!
2023 Building & Site Series III					
Revenue	\$0	\$0	\$11,302,259	\$11,302,259	#DIV/0!
Expenditure	\$0	\$0	\$0	\$0	#DIV/0!
Revenue to Expenditure	\$0	\$0	\$11,302,259	\$11,302,259	#DIV/0!
Fund Balance, July 1	\$0	\$0	\$0		
Projected Fund Bal June 30	\$0	\$0	\$11,302,259	\$11,302,259	#DIV/0!