

**Budget Comparison**

General Fund	2020-21	2021-22	2021-22	Variance	Percent	2021-22	Variance	Percent	2021-22	Variance	Percent	2022-23	Variance	Percent
	6/30/2021	6/21/2021	1/17/2022			6/20/2022			6/30/2022			6/20/2022		
Final Audit	Adopted	2nd Budget	(2 to 1)	Change	(3)	(3 to 2)	Change	(4)	(4 to 3)	Change	(5)	(5 to 3)	Change	
<b>Revenue</b>														
Local	\$10,782,108	\$10,440,440	\$11,515,452	\$1,075,012	10.30%	\$11,877,804	\$362,352	3.15%	\$11,895,933	\$18,129	0.15%	\$11,589,177	(\$288,627)	-2.43%
State	\$40,476,132	\$41,986,039	\$41,577,765	(\$408,274)	-0.97%	\$41,696,906	\$119,141	0.29%	\$40,759,983	(\$936,923)	-2.25%	\$44,183,634	\$2,486,728	5.96%
Federal	\$3,737,985	\$1,769,148	\$2,209,372	\$440,224	24.88%	\$2,419,015	\$209,643	9.49%	\$2,439,225	\$20,210	0.84%	\$3,194,733	\$775,718	32.07%
Transfers	\$4,342,120	\$4,505,349	\$4,477,349	(\$28,000)	-0.62%	\$4,561,343	\$83,994	1.88%	\$4,750,706	\$189,363	4.15%	\$4,676,599	\$115,256	2.53%
<b>Total Revenue:</b>	<b>\$59,338,345</b>	<b>\$58,700,976</b>	<b>\$59,779,938</b>	<b>\$1,078,962</b>	<b>1.84%</b>	<b>\$60,555,068</b>	<b>\$775,130</b>	<b>1.30%</b>	<b>\$59,845,847</b>	<b>(\$709,221)</b>	<b>-1.17%</b>	<b>\$63,644,143</b>	<b>\$3,089,075</b>	<b>5.10%</b>
<b>Expenditure</b>														
<b>Instruction:</b>														
Basic Programs	\$30,480,337	\$30,984,681	\$30,293,599	(\$691,082)	-2.23%	\$30,381,193	\$87,594	0.29%	\$30,565,295	\$184,102	0.61%	\$33,007,298	\$2,626,105	8.64%
Added Needs	\$4,973,608	\$5,684,019	\$5,446,875	(\$237,144)	-4.17%	\$5,557,681	\$110,806	2.03%	\$5,519,974	(\$37,707)	-0.68%	\$7,249,187	\$1,691,506	30.44%
<b>Total Instruction:</b>	<b>\$35,453,945</b>	<b>\$36,668,700</b>	<b>\$35,740,474</b>	<b>(\$928,226)</b>	<b>-2.53%</b>	<b>\$35,938,874</b>	<b>\$198,400</b>	<b>0.56%</b>	<b>\$36,085,269</b>	<b>\$146,395</b>	<b>0.41%</b>	<b>\$40,256,485</b>	<b>\$4,317,611</b>	<b>12.01%</b>
<b>Support Services:</b>														
Pupil	\$3,448,056	\$4,000,226	\$3,985,394	(\$14,832)	-0.37%	\$4,005,055	\$19,661	0.49%	\$3,934,148	(\$70,907)	-1.77%	\$4,872,302	\$867,247	21.65%
Support Instruction	\$1,495,540	\$1,626,029	\$2,434,147	\$808,118	49.70%	\$2,261,802	(\$172,345)	-7.08%	\$1,630,467	(\$631,335)	-27.91%	\$1,927,429	(\$334,373)	-14.78%
General Administration	\$5,067,742	\$5,130,395	\$5,341,113	\$210,718	4.11%	\$5,461,052	\$119,939	2.25%	\$5,382,063	(\$78,989)	-1.45%	\$5,411,411	(\$49,641)	-0.91%
Operations & Maint	\$4,725,967	\$5,513,080	\$5,199,968	(\$313,112)	-5.68%	\$5,562,427	\$362,459	6.97%	\$5,312,231	(\$250,196)	-4.50%	\$5,594,352	\$31,925	0.57%
Transportation	\$3,267,084	\$3,468,952	\$3,802,956	\$334,004	9.63%	\$3,895,727	\$92,771	2.44%	\$3,661,986	(\$233,741)	-6.00%	\$3,425,159	(\$470,568)	-12.08%
Central Services	\$1,471,175	\$1,574,180	\$1,598,095	\$23,915	1.52%	\$1,777,200	\$179,105	11.21%	\$1,716,242	(\$60,958)	-3.43%	\$1,938,776	\$161,576	9.09%
Athletics	\$1,117,610	\$1,321,679	\$1,416,731	\$95,052	7.19%	\$1,367,498	(\$49,233)	-3.48%	\$1,293,553	(\$73,945)	-5.41%	\$1,244,239	(\$123,259)	-9.01%
Community Service	\$69,495	\$47,179	\$57,782	\$10,603	22.47%	\$64,632	\$6,850	11.85%	\$44,583	(\$20,049)	-31.02%	\$54,166	(\$10,466)	-16.19%
Non-Public Schools	\$1,158,502	\$1,245,429	\$1,207,451	(\$37,978)	-3.05%	\$1,314,200	\$106,749	8.84%	\$1,311,586	(\$2,614)	-0.20%	\$1,312,700	(\$1,500)	-0.11%
Land Acquisition-Improvements	\$1,002,065	\$0	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!	\$0	\$0	#DIV/0!
Transfers Out	\$900,000	\$0	\$0	\$0	#DIV/0!	\$650,000	\$650,000	#DIV/0!	\$650,000	\$0	0.00%	\$0	(\$650,000)	-100.00%
<b>Total Support Services:</b>	<b>\$23,723,236</b>	<b>\$23,927,149</b>	<b>\$25,043,637</b>	<b>\$1,116,488</b>	<b>4.67%</b>	<b>\$26,359,593</b>	<b>\$1,315,956</b>	<b>5.25%</b>	<b>\$24,936,859</b>	<b>(\$1,422,734)</b>	<b>-5.40%</b>	<b>\$25,780,534</b>	<b>(\$579,059)</b>	<b>-2.20%</b>
<b>Total Expenditures:</b>	<b>\$59,177,181</b>	<b>\$60,595,849</b>	<b>\$60,784,111</b>	<b>\$188,262</b>	<b>0.31%</b>	<b>\$62,298,467</b>	<b>\$1,514,356</b>	<b>2.49%</b>	<b>\$61,022,128</b>	<b>(\$1,276,339)</b>	<b>-2.05%</b>	<b>\$66,037,019</b>	<b>\$3,738,552</b>	<b>6.00%</b>
<b>Net Change in Fund Balance</b>	<b>\$161,164</b>	<b>(\$1,894,873)</b>	<b>(\$1,004,173)</b>	<b>\$890,700</b>	<b>-47.01%</b>	<b>(\$1,743,399)</b>	<b>(\$739,226)</b>	<b>73.62%</b>	<b>(\$1,176,281)</b>	<b>\$567,118</b>	<b>-32.53%</b>	<b>(\$2,392,876)</b>	<b>(\$649,477)</b>	<b>37.25%</b>
<b>Fund Balance, July 1</b>	<b>\$10,057,840</b>	<b>\$10,219,004</b>	<b>\$10,219,004</b>			<b>\$10,219,004</b>			<b>\$10,219,004</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$9,042,723</b>	<b>(\$1,176,281)</b>	<b>-11.51%</b>
<b>Projected Fund Bal June 30</b>	<b>\$10,219,004</b>	<b>\$8,324,131</b>	<b>\$9,214,831</b>	<b>\$890,700</b>	<b>10.70%</b>	<b>\$8,475,605</b>	<b>(\$739,226)</b>	<b>-8.02%</b>	<b>\$9,042,723</b>	<b>\$567,118</b>	<b>6.69%</b>	<b>\$6,649,847</b>	<b>(\$1,825,758)</b>	<b>-21.54%</b>
	<b>17.3%</b>	<b>13.7%</b>	<b>15.2%</b>			<b>13.6%</b>			<b>14.8%</b>			<b>10.1%</b>		

**Budget Comparison**

	2020-21 6/30/2021 Final Audit	2021-22 6/21/2021 Adopted (1)	2021-22 1/17/2022 2nd Budget (2)	Variance (2 to 1)	Percent Change	2021-22 6/20/2022 3rd Budget (3)	Variance (3 to 2)	Percent Change	2021-22 6/30/2022 Final (4)	Variance (4 to 3)	Percent Change	2022-23 6/20/2022 Proposed (5)	Variance (5 to 3)	Percent Change
<b>Preschool</b>														
Revenue	\$140,049	\$165,015	\$165,015	\$0	0.00%	\$188,050	\$23,035	13.96%	\$249,895	\$61,845	32.89%	\$330,600	\$142,550	75.80%
Expenditure	\$214,651	\$182,668	\$236,918	\$54,250	29.70%	\$251,654	\$14,736	6.22%	\$281,937	\$30,283	12.03%	\$322,931	\$71,277	28.32%
Revenue to Expenditure	-\$74,602	(\$17,653)	(\$71,903)	(\$54,250)	307.31%	(\$63,604)	\$8,299	-11.54%	(\$32,042)	\$31,562	-49.62%	\$7,669	\$71,273	-112.06%
Fund Balance, July 1	\$149,993	\$75,391	\$75,391			\$75,391			\$75,391			\$43,349		
Projected Fund Bal June 30	\$75,391	\$57,738	\$3,488	(\$54,250)	-93.96%	\$11,787	\$8,299	237.93%	\$43,349	\$31,562	267.77%	\$51,018	\$39,231	332.83%
<b>Community Resource Center</b>														
Revenue	\$243,127	\$211,515	\$220,671	\$9,156	4.33%	\$291,435	\$70,764	32.07%	\$311,856	\$20,421	7.01%	\$291,435	\$0	0.00%
Expenditure	\$208,340	\$188,571	\$236,572	\$48,001	25.46%	\$300,697	\$64,125	27.11%	\$319,641	\$18,944	6.30%	\$304,399	\$3,702	1.23%
Revenue to Expenditure	\$34,787	\$22,944	(\$15,901)	(\$38,845)	-169.30%	(\$9,262)	\$6,639	-41.75%	(\$7,785)	\$1,477	-15.95%	(\$12,964)	(\$3,702)	39.97%
Fund Balance, July 1	\$49,935	\$84,722	\$84,722			\$84,722			\$84,722			\$76,937		
Projected Fund Bal June 30	\$84,722	\$107,666	\$68,821	(\$38,845)	-36.08%	\$75,460	\$6,639	9.65%	\$76,937	\$1,477	1.96%	\$63,973	(\$11,487)	-15.22%
<b>Food Service</b>														
Revenue	\$2,852,232	\$2,744,775	\$2,745,775	\$1,000	0.04%	\$4,170,919	\$1,425,144	51.90%	\$4,193,513	\$22,594	0.54%	\$1,652,507	(\$2,518,412)	-60.38%
Expenditure	\$2,457,210	\$2,397,000	\$2,500,734	\$103,734	4.33%	\$3,313,996	\$813,262	32.52%	\$3,370,239	\$56,243	1.70%	\$2,310,437	(\$1,003,559)	-30.28%
Revenue to Expenditure	\$395,022	\$347,775	\$245,041	(\$102,734)	-29.54%	\$856,923	\$611,882	249.71%	\$823,274	(\$33,649)	-3.93%	(\$657,930)	(\$1,514,853)	-176.78%
Fund Balance, July 1	\$568,640	\$963,662	\$963,662			\$963,662			\$963,662			\$1,786,936		
Projected Fund Bal June 30	\$963,662	\$1,311,437	\$1,208,703	(\$102,734)	-7.83%	\$1,820,585	\$611,882	50.62%	\$1,786,936	(\$33,649)	-1.85%	\$1,129,006	(\$691,579)	-37.99%
<b>Student Activity Fund</b>														
Revenue	\$109,469	\$117,405	\$140,835	\$23,430	19.96%	\$343,622	\$202,787	143.99%	\$363,462	\$19,840	5.77%	\$343,622	\$0	0.00%
Expenditure	\$104,458	\$115,990	\$246,850	\$130,860	112.82%	\$401,200	\$154,350	62.53%	\$388,577	(\$12,623)	-3.15%	\$401,200	\$0	0.00%
Revenue to Expenditure	\$5,011	\$1,415	(\$106,015)	(\$107,430)	-7592.23%	(\$57,578)	\$48,437	-45.69%	(\$25,115)	\$32,463	-56.38%	(\$57,578)	\$0	0.00%
Fund Balance, July 1	\$553,595	\$558,606	\$558,606			\$558,606			\$558,606			\$533,491		
Projected Fund Bal June 30	\$558,606	\$560,021	\$452,591	(\$107,430)	-19.18%	\$501,028	\$48,437	10.70%	\$533,491	\$32,463	6.48%	\$475,913	(\$25,115)	-5.01%
<b>Debt Retirement</b>														
Revenue	\$15,290,990	\$16,124,684	\$15,931,140	(\$193,544)	-1.20%	\$17,503,616	\$1,572,476	9.87%	\$17,510,618	\$7,002	0.04%	\$15,986,801	(\$1,516,815)	-8.67%
Expenditure	\$16,006,046	\$16,235,510	\$16,225,510	(\$10,000)	-0.06%	\$16,474,211	\$248,701	1.53%	\$16,461,982	(\$12,229)	-0.07%	\$16,885,744	\$411,533	2.50%
Revenue to Expenditure	-\$715,056	(\$110,826)	(\$294,370)	(\$183,544)	165.61%	\$1,029,405	\$1,323,775	-449.70%	\$1,048,636	\$19,231	1.87%	(\$898,943)	(\$1,928,348)	-187.33%
Fund Balance, July 1	\$1,101,573	\$386,517	\$386,517			\$386,517			\$386,517			\$1,435,153		
Projected Fund Bal June 30	\$386,517	\$275,691	\$92,147	(\$183,544)	-66.58%	\$1,415,922	\$1,323,775	1436.59%	\$1,435,153	\$19,231	1.36%	\$536,210	(\$879,712)	-62.13%

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<b>2020 Building &amp; Site</b>														
Revenue	\$71,731	\$75,000	\$75,000	\$0	0.00%	\$75,000	\$0	0.00%	\$20,581	(\$54,419)	-72.56%	\$75,000	\$0	0.00%
Expenditure	\$7,994,113	\$22,000,000	\$17,948,279	(\$4,051,721)	-18.42%	\$14,500,000	(\$3,448,279)	-19.21%	\$14,002,764	(\$497,236)	-3.43%	\$18,000,000	\$3,500,000	24.14%
Revenue to Expenditure	-\$7,922,382	(\$21,925,000)	(\$17,873,279)	\$4,051,721	-18.48%	(\$14,425,000)	\$3,448,279	-19.29%	(\$13,982,183)	\$442,817	-3.07%	(\$17,925,000)	(\$3,500,000)	24.26%
Fund Balance, July 1	\$52,536,537	\$44,614,155	\$44,614,155			\$44,614,155			\$44,614,155			\$30,631,972		
Projected Fund Bal June 30	\$44,614,155	\$22,689,155	\$26,740,876	\$4,051,721	17.86%	\$30,189,155	\$3,448,279	12.90%	\$30,631,972	\$442,817	1.47%	\$12,706,972	(\$17,482,183)	-57.91%
<b>Public Improvement</b>														
Revenue	\$900,167	\$150	\$400	\$250	166.67%	\$650,400	\$650,000	162500.00%	\$650,416	\$16	0.00%	\$1,000	(\$649,400)	-99.85%
Expenditure	\$153,661	\$25,000	\$25,000	\$0	0.00%	\$57,330	\$32,330	129.32%	\$34,951	(\$22,379)	-39.04%	\$100,000	\$42,670	74.43%
Revenue to Expenditure	\$746,506	(\$24,850)	(\$24,600)	\$250	-1.01%	\$593,070	\$617,670	-2510.85%	\$615,465	\$22,395	3.78%	(\$99,000)	(\$692,070)	-116.69%
Fund Balance, July 1	\$1,054,996	\$1,801,502	\$1,801,502			\$1,801,502			\$1,801,502			\$2,416,967		
Projected Fund Bal June 30	\$1,801,502	\$1,776,652	\$1,776,902	\$250	0.01%	\$2,394,572	\$617,670	34.76%	\$2,416,967	\$22,395	0.94%	\$2,317,967	(\$76,605)	-3.20%
<b>2021 Building &amp; Site</b>														
Revenue	\$0	\$0	\$24,133,500	\$24,133,500	#DIV/0!	\$24,133,500	\$0	0.00%	\$24,115,687	(\$17,813)	-0.07%	\$50,000	(\$24,083,500)	-99.79%
Expenditure	\$0	\$0	\$2,407,554	\$2,407,554	#DIV/0!	\$2,475,000	\$67,446	2.80%	\$2,776,891	\$301,891	12.20%	\$8,000,000	\$5,525,000	223.23%
Revenue to Expenditure	\$0	\$0	\$21,725,946	\$21,725,946	#DIV/0!	\$21,658,500	(\$67,446)	-0.31%	\$21,338,796	(\$319,704)	-1.48%	(\$7,950,000)	(\$29,608,500)	-136.71%
Fund Balance, July 1	\$0	\$0	\$0			\$0			\$0			\$21,338,796		
Projected Fund Bal June 30	\$0	\$0	\$21,725,946	\$21,725,946	#DIV/0!	\$21,658,500	(\$67,446)	-0.31%	\$21,338,796	(\$319,704)	-1.48%	\$13,388,796	(\$8,269,704)	-38.18%