

Budget Comparison

General Fund	2021-22	2022-23	2022-23	Variance	Percent	2022-23	Variance	Percent	2022-23	Variance	Percent	2023-24	Variance	Percent
	6/30/2022	6/20/2022	2/21/2023			6/19/2023			6/30/2023			6/19/2023		
	Final Audit	Adopted	2nd Budget	(2 to 1)	Change	3rd Budget	(3 to 2)	Change	Final	(4 to 3)	Change	Adopted	(5 to 3)	Change
	(1)	(2)	(2)			(3)			(4)			(5)		
Revenue														
Local	\$11,895,933	\$11,589,177	\$13,594,341	\$2,005,164	17.30%	\$13,433,453	(\$160,888)	-1.18%	\$13,520,398	\$86,945	0.65%	\$12,990,341	(\$443,112)	-3.30%
State	\$40,759,983	\$44,183,634	\$43,397,618	(\$786,016)	-1.78%	\$47,780,598	\$4,382,980	10.10%	\$47,667,150	(\$113,448)	-0.24%	\$45,831,930	(\$1,948,668)	-4.08%
Federal	\$2,439,225	\$3,194,733	\$5,482,644	\$2,287,911	71.62%	\$4,747,125	(\$735,519)	-13.42%	\$4,439,709	(\$307,416)	-6.48%	\$4,040,109	(\$707,016)	-14.89%
Transfers	\$4,750,706	\$4,676,599	\$5,006,748	\$330,149	7.06%	\$5,203,707	\$196,959	3.93%	\$5,283,327	\$79,620	1.53%	\$5,234,685	\$30,978	0.60%
Total Revenue:	\$59,845,847	\$63,644,143	\$67,481,351	\$3,837,208	6.03%	\$71,164,883	\$3,683,532	5.46%	\$70,910,584	(\$254,299)	-0.36%	\$68,097,065	(\$3,067,818)	-4.31%
Expenditure														
Instruction:														
Basic Programs	\$30,565,295	\$33,007,298	\$32,519,385	(\$487,913)	-1.48%	\$33,898,472	\$1,379,087	4.24%	\$33,148,480	(\$749,992)	-2.21%	\$33,304,980	(\$593,492)	-1.75%
Added Needs	\$5,519,974	\$7,249,187	\$7,408,850	\$159,663	2.20%	\$7,228,418	(\$180,432)	-2.44%	\$7,038,051	(\$190,367)	-2.63%	\$7,325,418	\$97,000	1.34%
Total Instruction:	\$36,085,269	\$40,256,485	\$39,928,235	(\$328,250)	-0.82%	\$41,126,890	\$1,198,655	3.00%	\$40,186,531	(\$940,359)	-2.29%	\$40,630,398	(\$496,492)	-1.21%
Support Services:														
Pupil	\$3,934,148	\$4,872,302	\$4,701,908	(\$170,394)	-3.50%	\$4,834,556	\$132,648	2.82%	\$4,760,443	(\$74,113)	-1.53%	\$5,247,317	\$412,761	8.54%
Support Instruction	\$1,630,467	\$1,927,429	\$2,673,524	\$746,095	38.71%	\$2,510,621	(\$162,903)	-6.09%	\$2,406,814	(\$103,807)	-4.13%	\$2,269,602	(\$241,019)	-9.60%
General Administration	\$5,382,063	\$5,411,411	\$5,806,946	\$395,535	7.31%	\$6,124,001	\$317,055	5.46%	\$5,996,064	(\$127,937)	-2.09%	\$5,828,669	(\$295,332)	-4.82%
Operations & Maint	\$5,312,231	\$5,594,352	\$6,099,345	\$504,993	9.03%	\$6,749,106	\$649,761	10.65%	\$6,478,036	(\$271,070)	-4.02%	\$6,408,783	(\$340,323)	-5.04%
Transportation	\$3,661,986	\$3,425,159	\$3,584,577	\$159,418	4.65%	\$3,923,519	\$338,942	9.46%	\$3,866,328	(\$57,191)	-1.46%	\$3,635,669	(\$287,850)	-7.34%
Central Services	\$1,716,242	\$1,938,776	\$2,265,204	\$326,428	16.84%	\$2,193,802	(\$71,402)	-3.15%	\$2,126,889	(\$66,913)	-3.05%	\$2,035,833	(\$157,969)	-7.20%
Athletics	\$1,293,553	\$1,244,239	\$1,423,531	\$179,292	14.41%	\$1,414,687	(\$8,844)	-0.62%	\$1,484,597	\$69,910	4.94%	\$1,435,058	\$20,371	1.44%
Community Service	\$44,583	\$54,166	\$98,064	\$43,898	81.04%	\$70,654	(\$27,410)	-27.95%	\$71,313	\$659	0.93%	\$152,749	\$82,095	116.19%
Non-Public Schools	\$1,311,586	\$1,312,700	\$1,509,935	\$197,235	15.03%	\$1,586,333	\$76,398	5.06%	\$1,563,250	(\$23,083)	-1.46%	\$2,130,799	\$544,466	34.32%
Improvements & Pmt to Other Schools	\$0	\$0	\$20,970	\$20,970	#DIV/0!	\$78,570	\$57,600	274.68%	\$78,570	\$0	0.00%	\$0	(\$78,570)	-100.00%
Transfers Out	\$650,000	\$0	\$0	\$0	#DIV/0!	\$550,000	\$550,000	#DIV/0!	\$557,125	\$7,125	1.30%	\$80,000	(\$470,000)	-85.45%
Total Support Services:	\$24,936,859	\$25,780,534	\$28,184,004	\$2,403,470	9.32%	\$30,035,849	\$1,851,845	6.57%	\$29,389,430	(\$646,419)	-2.15%	\$29,224,479	(\$811,370)	-2.70%
Total Expenditures:	\$61,022,128	\$66,037,019	\$68,112,239	\$2,075,220	3.14%	\$71,162,739	\$3,050,500	4.48%	\$69,575,961	(\$1,586,778)	-2.23%	\$69,854,877	(\$1,307,862)	-1.84%
Net Change in Fund Balance	(\$1,176,281)	(\$2,392,876)	(\$630,888)	\$1,761,988	-73.63%	\$2,144	\$633,032	-100.34%	\$1,334,623	\$1,332,479	62149.21%	(\$1,757,812)	(\$1,759,956)	-82087.50%
Fund Balance, July 1	\$10,219,002	\$9,042,721	\$9,042,721			\$9,042,721			\$9,042,721	\$0	0.00%	\$9,044,865	\$2,144	0.02%
Projected Fund Bal June 30	\$9,042,721	\$6,649,845	\$8,411,833	\$1,761,988	26.50%	\$9,044,865	\$633,032	7.53%	\$10,377,344	\$1,332,479	14.73%	\$7,287,053	(\$1,757,812)	-19.43%
	14.8%	10.1%	12.3%			12.7%			14.9%			10.4%		

Budget Comparison

	2021-22 6/30/2022 Final Audit	2022-23 6/20/2022 Adopted (1)	2022-23 2/21/2023 2nd Budget (2)	Variance (2 to 1)	Percent Change	2022-23 6/19/2023 3rd Budget (3)	Variance (3 to 2)	Percent Change	2022-23 6/30/2023 Final (4)	Variance (4 to 3)	Percent Change	2023-24 6/19/2023 Adopted (5)	Variance (5 to 3)	Percent Change
Preschool														
Revenue	\$249,895	\$330,600	\$352,600	\$22,000	6.65%	\$277,225	(\$75,375)	-21.38%	\$296,154	\$18,929	6.83%	\$200,000	(\$77,225)	-27.86%
Expenditure	\$281,937	\$322,931	\$219,301	(\$103,630)	-32.09%	\$214,527	(\$4,774)	-2.18%	\$215,071	\$544	0.25%	\$225,767	\$11,240	5.24%
Revenue to Expenditure	-\$32,042	\$7,669	\$133,299	\$125,630	1638.15%	\$62,698	(\$70,601)	-52.96%	\$81,083	\$18,385	29.32%	(\$25,767)	(\$88,465)	-141.10%
Fund Balance, July 1	\$75,391	\$43,349	\$43,349			\$43,349			\$43,349			\$106,047		
Projected Fund Bal June 30	\$43,349	\$51,018	\$176,648	\$125,630	246.25%	\$106,047	(\$70,601)	-39.97%	\$124,432	\$18,385	17.34%	\$80,280	(\$25,767)	-24.30%
Community Resource Center														
Revenue	\$311,856	\$291,435	\$311,085	\$19,650	6.74%	\$361,483	\$50,398	16.20%	\$415,499	\$54,016	14.94%	\$406,076	\$44,593	12.34%
Expenditure	\$319,641	\$304,399	\$311,463	\$7,064	2.32%	\$337,664	\$26,201	8.41%	\$388,784	\$51,120	15.14%	\$425,368	\$87,704	25.97%
Revenue to Expenditure	-\$7,785	(\$12,964)	(\$378)	\$12,586	-97.08%	\$23,819	\$24,197	-6401.32%	\$26,715	\$2,896	12.16%	(\$19,292)	(\$43,111)	-180.99%
Fund Balance, July 1	\$84,722	\$76,937	\$76,937			\$76,937			\$76,937			\$100,756		
Projected Fund Bal June 30	\$76,937	\$63,973	\$76,559	\$12,586	19.67%	\$100,756	\$24,197	31.61%	\$103,652	\$2,896	2.87%	\$81,464	(\$19,292)	-19.15%
Food Service														
Revenue	\$4,193,513	\$1,652,507	\$2,548,197	\$895,690	54.20%	\$2,575,072	\$26,875	1.05%	\$2,577,667	\$2,595	0.10%	\$2,388,207	(\$186,865)	-7.26%
Expenditure	\$3,370,239	\$2,310,437	\$2,913,219	\$602,782	26.09%	\$2,818,551	(\$94,668)	-3.25%	\$2,700,083	(\$118,468)	-4.20%	\$2,917,496	\$98,945	3.51%
Revenue to Expenditure	\$823,274	(\$657,930)	(\$365,022)	\$292,908	-44.52%	(\$243,479)	\$121,543	-33.30%	(\$122,416)	\$121,063	-49.72%	(\$529,289)	(\$285,810)	117.39%
Fund Balance, July 1	\$963,662	\$1,786,936	\$1,786,936			\$1,786,936			\$1,786,936			\$1,543,457		
Projected Fund Bal June 30	\$1,786,936	\$1,129,006	\$1,421,914	\$292,908	25.94%	\$1,543,457	\$121,543	8.55%	\$1,664,520	\$121,063	7.84%	\$1,014,168	(\$529,289)	-34.29%
Student Activity Fund														
Revenue	\$363,462	\$343,622	\$361,691	\$18,069	5.26%	\$399,914	\$38,223	10.57%	\$387,861	(\$12,053)	-3.01%	\$352,000	(\$47,914)	-11.98%
Expenditure	\$388,577	\$401,200	\$416,445	\$15,245	3.80%	\$469,795	\$53,350	12.81%	\$466,059	(\$3,736)	-0.80%	\$387,365	(\$82,430)	-17.55%
Revenue to Expenditure	-\$25,115	(\$57,578)	(\$54,754)	\$2,824	-4.90%	(\$69,881)	(\$15,127)	27.63%	(\$78,197)	(\$8,316)	11.90%	(\$35,365)	\$34,516	-49.39%
Fund Balance, July 1	\$558,606	\$533,491	\$533,491			\$533,491			\$533,491			\$463,610		
Projected Fund Bal June 30	\$533,491	\$475,913	\$478,737	\$2,824	0.59%	\$463,610	(\$15,127)	-3.16%	\$455,294	(\$8,316)	-1.79%	\$428,245	(\$35,365)	-7.63%
Debt Retirement														
Revenue	\$17,510,618	\$15,986,801	\$15,741,997	(\$244,804)	-1.53%	\$15,993,179	\$251,182	1.60%	\$16,025,177	\$31,998	0.20%	\$16,462,095	\$468,916	2.93%
Expenditure	\$16,461,982	\$16,885,744	\$16,885,744	\$0	0.00%	\$16,820,744	(\$65,000)	-0.38%	\$16,813,525	(\$7,219)	-0.04%	\$16,775,918	(\$44,826)	-0.27%
Revenue to Expenditure	\$1,048,636	(\$898,943)	(\$1,143,747)	(\$244,804)	27.23%	(\$827,565)	\$316,182	-27.64%	(\$788,348)	\$39,217	-4.74%	(\$313,823)	\$513,742	-62.08%
Fund Balance, July 1	\$386,517	\$1,435,153	\$1,435,153			\$1,435,153			\$1,435,153			\$607,588		
Projected Fund Bal June 30	\$1,435,153	\$536,210	\$291,406	(\$244,804)	-45.65%	\$607,588	\$316,182	108.50%	\$646,805	\$39,217	6.45%	\$293,765	(\$313,823)	-51.65%
2020 Building & Site														
Revenue	\$20,581	\$75,000	\$350,000	\$275,000	366.67%	\$880,000	\$530,000	151.43%	\$971,050	\$91,050	10.35%	\$450,000	(\$430,000)	-48.86%
Expenditure	\$14,002,764	\$18,000,000	\$18,000,000	\$0	0.00%	\$9,912,758	(\$8,087,242)	-44.93%	\$8,854,594	(\$1,058,164)	-10.67%	\$18,000,000	\$8,087,242	81.58%
Revenue to Expenditure	-\$13,982,183	(\$17,925,000)	(\$17,650,000)	\$275,000	-1.53%	(\$9,032,758)	\$8,617,242	-48.82%	(\$7,883,544)	\$1,149,214	-12.72%	(\$17,550,000)	(\$8,517,242)	94.29%
Fund Balance, July 1	\$44,614,155	\$30,631,972	\$30,631,972			\$30,631,972			\$30,631,972			\$21,599,214		
Projected Fund Bal June 30	\$30,631,972	\$12,706,972	\$12,981,972	\$275,000	2.16%	\$21,599,214	\$8,617,242	66.38%	\$22,748,428	\$1,149,214	5.32%	\$4,049,214	(\$17,550,000)	-81.25%

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Public Improvement														
Revenue	\$650,416	\$1,000	\$15,000	\$14,000	1400.00%	\$550,000	\$535,000	3566.67%	\$591,164	\$41,164	7.48%	\$50,000	(\$500,000)	-90.91%
Expenditure	\$34,951	\$100,000	\$279,000	\$179,000	179.00%	\$728,361	\$449,361	161.06%	\$280,438	(\$447,923)	-61.50%	\$700,000	(\$28,361)	-3.89%
Revenue to Expenditure	\$615,465	(\$99,000)	(\$264,000)	(\$165,000)	166.67%	(\$178,361)	\$85,639	-32.44%	\$310,726	\$489,087	-274.21%	(\$650,000)	(\$471,639)	264.43%
Fund Balance, July 1	\$1,801,502	\$2,416,967	\$2,416,967			\$2,416,967			\$2,416,967			\$2,238,606		
Projected Fund Bal June 30	\$2,416,967	\$2,317,967	\$2,152,967	(\$165,000)	-7.12%	\$2,238,606	\$85,639	3.98%	\$2,727,693	\$489,087	21.85%	\$1,588,606	(\$650,000)	-29.04%
2021 Building & Site														
Revenue	\$24,115,687	\$50,000	\$250,000	\$200,000	400.00%	\$550,000	\$300,000	120.00%	\$631,576	\$81,576	14.83%	\$300,000	(\$250,000)	-45.45%
Expenditure	\$2,776,891	\$8,000,000	\$8,000,000	\$0	0.00%	\$10,575,000	\$2,575,000	32.19%	\$11,280,668	\$705,668	6.67%	\$10,325,000	(\$250,000)	-2.36%
Revenue to Expenditure	\$21,338,796	(\$7,950,000)	(\$7,750,000)	\$200,000	-2.52%	(\$10,025,000)	(\$2,275,000)	29.35%	(\$10,649,092)	(\$624,092)	6.23%	(\$10,025,000)	\$0	0.00%
Fund Balance, July 1	\$0	\$21,338,796	\$21,338,796			\$21,338,796			\$21,338,796			\$11,313,796		
Projected Fund Bal June 30	\$21,338,796	\$13,388,796	\$13,588,796	\$200,000	1.49%	\$11,313,796	(\$2,275,000)	-16.74%	\$10,689,704	(\$624,092)	-5.52%	\$1,288,796	(\$10,025,000)	-88.61%